



Board of Commissioners

Tim Barnes
Blake Mulder
Terrance Augustine
Brandon Haskell
Jeanne Pearl-Wright

Trevor "TJ" Youngquist
Mark Mudry
Joseph C. Brehler
Brian Droscha
Jacob Toomey

Scott Hansen
Brian Lautzenheiser
Jim Mott – Chair
Frank Holmes
Barbara A. Rogers – Vice Chair

EATON COUNTY BOARD OF COMMISSIONERS/WAYS AND MEANS COMMITTEE

FRIDAY, APRIL 12, 2024, 9:00 A.M.

AGENDA

1. Call to Order.
2. Pledge of Allegiance.
3. Approval of Agenda.
4. Approval of the March 15, 2024 Meeting Minutes.
5. Limited Public Comment.
6. 2022/2023 Audit Update – Nathan Baldermann, Rehmann.
7. Resolution to Accept the September 30, 2023 Audit.
8. Equalization Update.
 - Equalization Report – L4024
 - Appraiser Contractual Services Agreement.
9. Treasurer's Quarterly Investment Report (4th Quarter).
10. Human Resources Director Update.
 - Positions Update.
 - Encompass Renewal Approval.
 - Sheriff Command Structure Request Sergeant to Lieutenant.
11. Finance Director Update.
 - 2022/2023 Final Year-End Report.
 - PA 202 Pension and OPEB Report.
 - Health Insurance Report.
 - Child Care Fund Update.
12. Audit Corrective Action Plan Update.
13. Resolution to Authorize Application for Michigan Indigent Defense Commission - Public Defender Grant and Compliance Plan.
14. Public Improvement Update.
15. Full Faith and Credit–Belaire Hills Drain.
16. Miscellaneous.
 - Capital Council of Governments (CAPCOG) Financial Request
17. Bills.
18. 2024/2025 Budget.
 - Reclassification Requests.
 - Capital Improvements Program.
19. Insulin Price Fixing – Lisa Esser, Sommers PC (Closed Session will be Requested).
20. Limited Public Comment.
21. Adjournment.

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

WAYS AND MEANS COMMITTEE MEETING

FRIDAY, MARCH 15, 2024

9:00 A.M.

MINUTES

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

MEMBERS ABSENT: Commissioner Brian Lautzenheiser.

ALSO PRESENT: Commissioners Jim Mott, Scott Hansen, Frank Holmes; Connie Sobie, Ben Dawson, Melissa Ballard, and Chad Powers.

The March 15, 2024 meeting of the Ways and Means Committee was called to order at 9:00 a.m. by Chairperson Mulder.

The Pledge of Allegiance was given by all.

Controller/Administrator Connie Sobie requested to remove item 10. 2023/2024 Budget Amendments. Commissioner Droscha moved to approve the amended agenda. Commissioner Augustine seconded. Motion carried unanimously.

Commissioner Rogers moved to approve the February 16, 2024 closed session and regular minutes. Commissioner Pearl-Wright seconded. Motion carried unanimously.

No limited public comment.

Administrator/Controller Connie Sobie presented a draft version of the fiscal year 2022/23 audit as well as a Resolution to Accept the September 30, 2023 Preliminary Eaton County Audit performed by the Rehmann firm. Ms. Sobie explained the findings included in the audit. Commissioner Augustine requested monthly updates from the Controller's Office to the Ways and Means Committee regarding addressing the findings. Commissioner Brehler moved to table the resolution until the final audit report is available. Seconded by Commissioner Droscha. Discussion held. Motion carried unanimously.

Deputy Administrator/Human Resources Director Ben Dawson presented the positions update. Mr. Dawson spoke about the open positions in the Sheriff's Office and the Prosecutor's Office. Commissioner Augustine moved to support filling the vacant positions. Commissioner Brehler seconded. Motion carried unanimously.

The final health insurance report for calendar year 2023 was presented. There was a settlement adjustment pro-rated between the health insurance fund and the retiree's health insurance fund. The report indicates a favorable ending variance of \$551,543 compared to the budget projection but an unfavorable variance of (\$416,389) compared to revenues received. Discussion held.

The Child Care Fund Report for the first quarter of fiscal year 2023/24 was presented. As of September 30, 2023, the fund has an ending fund balance of approximately \$1.4 million. Finance Director Melissa Ballard requested the monies remain in the fund until the staffing costs for the Youth Facility expansion have been considered. The Youth Facility will begin recruiting the additional positions identified in the budget in April or May 2024.

The public improvement update was presented. Facilities Director Chad Powers indicates the Youth Facility expansion is progressing on-time. The JCI project is wrapping up with the exception of some of the chargers for electric vehicles. Sidewalk repair in the complex will begin once the weather is warmer. Mr. Powers is also working on finalizing the Capital Improvement Plan to be included with the 2024/25 budget.

Commissioner Brehler moved to recommend the approval of the payment of claims against the County in the amount of \$434,544.72 and immediate and electronic claims in the amount of \$9,107,140.73 to the Board of Commissioners as presented. Seconded by Commissioner Pearl-Wright. Motion carried unanimously.

Preliminary Personnel expenditures for the 2024/2025 Budget were presented. Discussion held.

Commissioner Mott discussed the Town Hall meetings that have taken place. Generally, the feedback was positive. Discussion held.

No limited public comment.

Chairperson Mulder adjourned the meeting at 10:42 a.m.

The next regularly scheduled meeting of the Ways and Means Committee will be held on Friday, April 12, 2024, 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

EATON COUNTY BOARD OF COMMISSIONERS

APRIL 17, 2024

**RESOLUTION TO ACCEPT THE SEPTEMBER 30, 2023
EATON COUNTY AUDIT**

Introduced by the Ways and Means Committee

WHEREAS, the firm of Rehmann is completing an audit of Eaton County for the year ending September 30, 2023; and

WHEREAS, the Ways and Means Committee received a preliminary draft of the financial statements and discussed the result of the audit.

NOW, THEREFORE, BE IT RESOLVED that the Eaton County Board of Commissioners approve the submission of the September 30, 2023 Eaton County audit upon issuance of the final report as required by Michigan Department of Treasury.

4/2/2024

2024
EATON COUNTY TOTALS
EQUALIZED COMPARISON
BY CLASSIFICATION

<u>Classification</u>	2023	2024	<u>Valuation</u> <u>Change</u>	<u>%</u> <u>Change</u>
Agricultural	559,608,463	604,437,410	44,828,947	8.01%
Commercial	895,328,107	948,876,275	53,548,168	5.98%
Industrial	295,360,926	317,537,741	22,176,815	7.51%
Residential	3,690,980,843	4,132,761,172	441,780,329	11.97%
Developmental	<u>9,798,200</u>	<u>9,801,100</u>	<u>2,900</u>	0.03%
Total Real	5,451,076,539	6,013,413,698	562,337,159	10.32%
Total Personal	317,976,166	338,176,805	20,200,639	6.35%
GRAND TOTAL	5,769,052,705	6,351,590,503	582,537,798	10.10%

Personal and Real Property - TOTALS

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

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Eaton

COUNTY

04/02/2024 02:29PM

Statement of acreage and valuation in the year 2024 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	155,230,817	155,230,817	10,105,813	10,105,813	165,336,630	165,336,630
Benton Township	22,671.00	186,103,700	186,103,700	6,861,100	6,861,100	192,964,800	192,964,800
Brookfield Township	23,268.00	105,969,643	105,969,643	2,137,830	2,137,830	108,107,473	108,107,473
Carmel Township	21,797.00	177,571,590	177,571,590	5,246,940	5,246,940	182,818,530	182,818,530
Charlotte City	4,124.00	348,601,525	348,601,525	20,675,900	20,675,900	369,277,425	369,277,425
Chester Township	23,072.00	120,182,100	120,182,100	5,292,500	5,292,500	125,474,600	125,474,600
Delta Township	21,276.00	2,087,330,000	2,087,330,000	180,715,800	180,715,800	2,268,045,800	2,268,045,800
Eaton Rapids City	2,369.00	180,470,400	180,470,400	3,938,100	3,938,100	184,408,500	184,408,500
Eaton Rapids Township	21,932.00	242,938,850	242,938,850	6,008,100	6,008,100	248,946,950	248,946,950
Eaton Township	20,590.00	228,544,500	228,544,500	10,592,500	10,592,500	239,137,000	239,137,000
Grand Ledge City	2,351.00	358,764,000	358,764,000	12,241,200	12,241,200	371,005,200	371,005,200
Hamlin Township	22,075.00	209,488,950	209,488,950	4,214,400	4,214,400	213,703,350	213,703,350
Kalamo Township	23,506.00	112,752,800	112,752,800	1,943,600	1,943,600	114,696,400	114,696,400
Lansing City	1,834.00	155,629,300	155,629,300	13,367,200	13,367,200	168,996,500	168,996,500
Olivet City	647.00	27,105,731	27,105,731	1,696,489	1,696,489	28,802,220	28,802,220
Oneida Township	20,684.00	278,790,865	278,790,865	13,348,200	13,348,200	292,139,065	292,139,065
Pottersville City	1,856.00	83,921,500	83,921,500	3,579,800	3,579,800	87,501,300	87,501,300
Roxand Township	23,339.00	125,529,400	125,529,400	2,188,300	2,188,300	127,717,700	127,717,700
Totals for County							

Personal and Real Totals

Eaton

COUNTY

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

Statement of acreage and valuation in the year 2024 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	145,149,700	145,149,700	4,077,250	4,077,250	149,226,950	149,226,950
Vermontville Township	23,293.00	118,731,625	118,731,625	4,144,200	4,144,200	122,875,825	122,875,825
Walton Township	22,701.00	129,374,367	128,841,402	4,761,583	4,761,583	134,135,950	133,602,985
Windsor Township	22,450.00	435,765,300	435,765,300	21,040,000	21,040,000	456,805,300	456,805,300
Totals for County	372,630.00	6,013,946,663	6,013,413,698	338,176,805	338,176,805	6,352,123,468	6,351,590,503

Personal and Real Totals

Equalized Valuations - REAL

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Eaton

COUNTY

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

Statement of acreage and valuation in the year 2024 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	32,168,388	4,833,074		118,229,355			155,230,817
Benton Township	41,542,400	6,595,800		137,965,500			186,103,700
Brookfield Township	41,688,731	163,841	224,336	63,892,735			105,969,643
Carmel Township	33,067,370	1,343,500		143,160,720			177,571,590
Charlotte City		75,924,800	33,113,700	239,563,025			348,601,525
Chester Township	50,207,900	278,100		69,696,100			120,182,100
Delta Township	5,677,800	628,934,900	134,340,800	1,308,575,400		9,801,100	2,087,330,000
Eaton Rapids City		27,957,000	14,075,600	138,437,800			180,470,400
Eaton Rapids Township	34,509,500	3,290,300		205,139,050			242,938,850
Eaton Township	24,453,150	5,897,100	1,319,800	196,874,450			228,544,500
Grand Ledge City		87,429,900	3,814,300	267,519,800			358,764,000
Hamlin Township	35,789,100	1,595,600	1,328,600	170,775,650			209,488,950
Kalamo Township	49,572,900	373,200		62,806,700			112,752,800
Lansing City		22,468,000	77,915,300	55,246,000			155,629,300
Olivet City		4,765,861	512,794	21,827,076			27,105,731
Oneida Township	45,180,600	17,164,800	8,854,765	207,590,700			278,790,865
Pottersville City		10,965,500	12,371,700	60,584,300			83,921,500
Roxand Township	51,971,300	3,059,900		70,498,200			125,529,400
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 2024 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	55,240,200	3,509,700	4,478,600	81,921,200			145,149,700
Vermontville Township	45,781,200	3,892,200	219,600	68,838,625			118,731,625
Walton Township	32,857,371	1,656,299	1,542,146	92,785,586			128,841,402
Windsor Township	24,729,500	36,776,900	23,425,700	350,833,200			435,765,300
Totals for County	604,437,410	948,876,275	317,537,741	4,132,761,172	0	9,801,100	6,013,413,698

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 2024 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	32,168,388	4,833,074		118,229,355			155,230,817
Benton Township	41,542,400	6,595,800		137,965,500			186,103,700
Brookfield Township	41,688,731	163,841	224,336	63,892,735			105,969,643
Carmel Township	33,067,370	1,343,500		143,160,720			177,571,590
Charlotte City		75,924,800	33,113,700	239,563,025			348,601,525
Chester Township	50,207,900	278,100		69,696,100			120,182,100
Delta Township	5,677,800	628,934,900	134,340,800	1,308,575,400		9,801,100	2,087,330,000
Eaton Rapids City		27,957,000	14,075,600	138,437,800			180,470,400
Eaton Rapids Township	34,509,500	3,290,300		205,139,050			242,938,850
Eaton Township	24,453,150	5,897,100	1,319,800	196,874,450			228,544,500
Grand Ledge City		87,429,900	3,814,300	267,519,800			358,764,000
Hamlin Township	35,789,100	1,595,600	1,328,600	170,775,650			209,488,950
Kalamo Township	49,572,900	373,200		62,806,700			112,752,800
Lansing City		22,468,000	77,915,300	55,246,000			155,629,300
Olivet City		4,765,861	512,794	21,827,076			27,105,731
Oneida Township	45,180,600	17,164,800	8,854,765	207,590,700			278,790,865
Potterville City		10,965,500	12,371,700	60,584,300			83,921,500
Roxand Township	51,971,300	3,059,900		70,498,200			125,529,400
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 2024 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	55,240,200	3,509,700	4,478,600	81,921,200			145,149,700
Vermontville Township	45,781,200	3,892,200	219,600	68,838,625			118,731,625
Walton Township	33,390,336	1,656,299	1,542,146	92,785,586			129,374,367
Windsor Township	24,729,500	36,776,900	23,425,700	350,833,200			435,765,300
Totals for County	604,970,375	948,876,275	317,537,741	4,132,761,172	0	9,801,100	6,013,946,663

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.

Year	SEV	Total Inc	Percentage
1980	743,799,721	101,615,148	15.82%
1981	825,841,388	82,041,667	11.03%
1982	919,580,860	93,739,472	11.35%
1983	963,707,658	44,126,798	4.80%
1984	969,722,042	6,014,384	0.62%
1985	993,284,613	23,562,571	2.43%
1986	1,041,017,543	47,732,930	4.81%
1987	1,083,558,831	42,541,288	4.09%
1988	1,159,969,473	76,410,642	7.05%
1989	1,225,171,173	65,201,700	5.62%
1990	1,308,017,284	82,846,111	6.76%
1991	1,395,702,885	87,685,601	6.70%
1992	1,430,346,076	34,643,191	2.48%
1993	1,531,994,782	101,648,706	7.11%
1994	1,617,670,055	85,675,273	5.59%
1995	1,725,049,695	107,379,640	6.64%
1996	1,821,181,568	96,131,873	5.57%
1997	1,967,231,414	146,049,846	8.02%
1998	2,135,466,662	168,235,248	8.55%
1999	2,355,367,908	219,901,246	10.30%
2000	2,530,719,656	175,351,748	7.44%
2001	2,791,393,809	260,674,153	10.30%
2002	3,064,211,473	272,817,664	9.77%
2003	3,363,579,140	299,367,667	9.77%
2004	3,595,251,434	231,672,294	6.89%
2005	3,808,026,736	212,775,302	5.92%
2006	4,071,812,613	263,785,877	6.93%
2007	4,274,084,674	202,272,061	4.97%
2008	4,354,572,557	80,487,883	1.88%
2009	4,176,560,121	-178,012,436	-4.09%
2010	3,869,537,955	-307,022,166	-7.35%
2011	3,738,726,754	-130,811,201	-3.38%
2012	3,611,257,196	-127,469,558	-3.41%
2013	3,620,049,051	8,791,855	0.24%
2014	3,713,369,653	93,320,602	2.58%
2015	3,869,040,318	155,670,665	4.19%
2016	3,968,182,589	99,142,271	2.56%
2017	4,130,601,015	162,418,426	4.09%
2018	4,285,147,139	154,546,124	3.74%
2019	4,482,221,678	197,074,539	4.60%
2020	4,745,331,059	263,109,381	5.87%
2021	4,957,659,341	212,328,282	4.47%
2022	5,305,173,291	347,513,950	7.01%
2023	5,769,073,763	463,900,472	8.74%
2024	6,351,590,503	582,516,740	10.10%

Mar-24 Contract appraisal bids for Equalization Studies

Beach Appraisals	\$49 per parcel	X 380=	\$18,620	Limited experience-Never done Equalization work before. Experience is in re-appraisal work with his dad in Montcolm County
Bengal Assessing	\$80 per parcel	X 380=	\$30,400	Level 4 with Equalization Experience & works with BS & A software rep.
Accurate Assessing	\$65 per parcel	X 380=	\$24,700	Contractor that we have used in the past. Experienced working with Equalization etc.

Eaton County Treasurer

Bob Robinson, ACPFIM

Financial Report – 4Q 2023

CHECKING

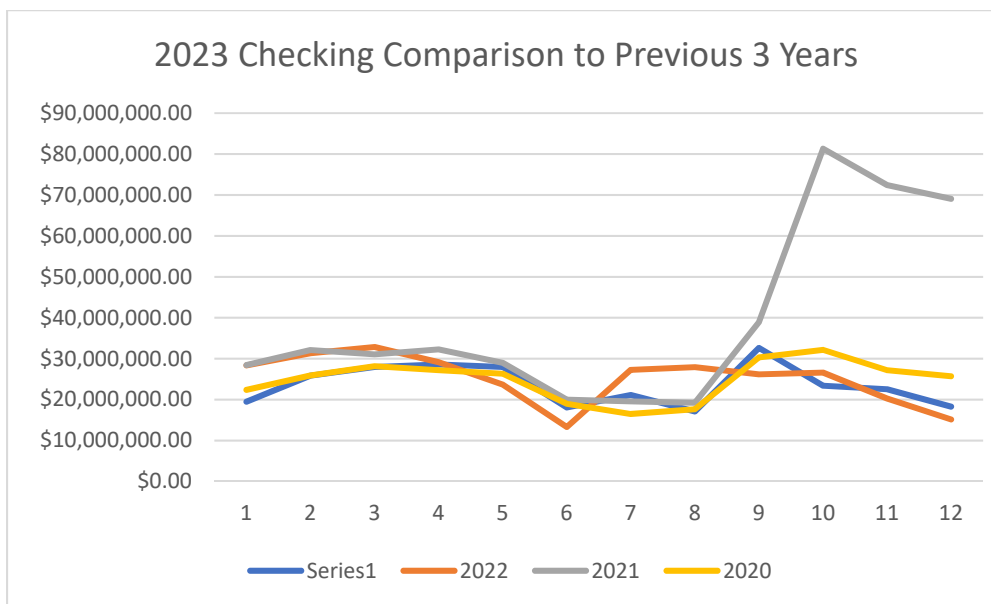
Average Balance

\$33,885,495.68

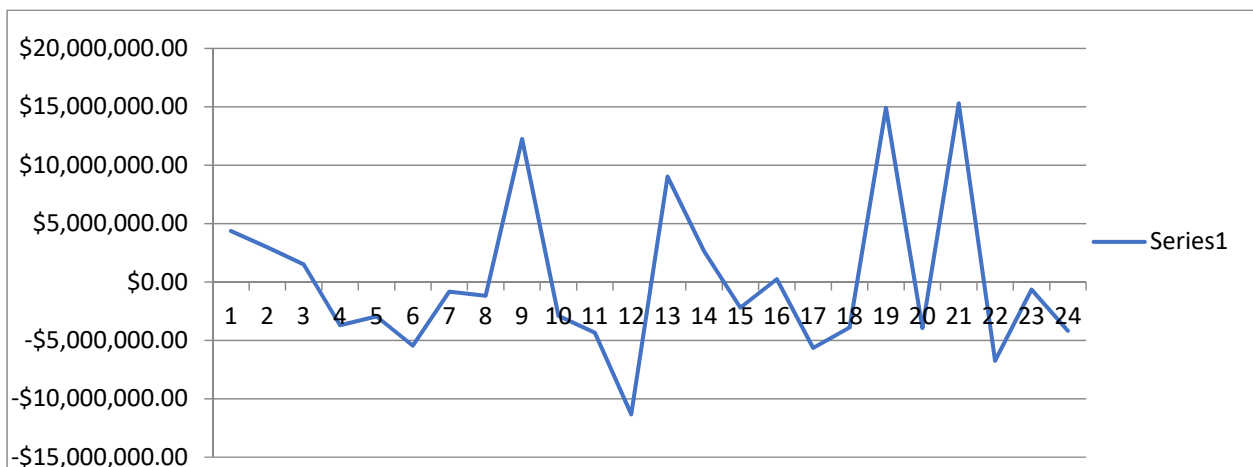
Total Fees

\$37,824.35

BALANCE COMPARISON WITH PREVIOUS THREE (3) YEARS



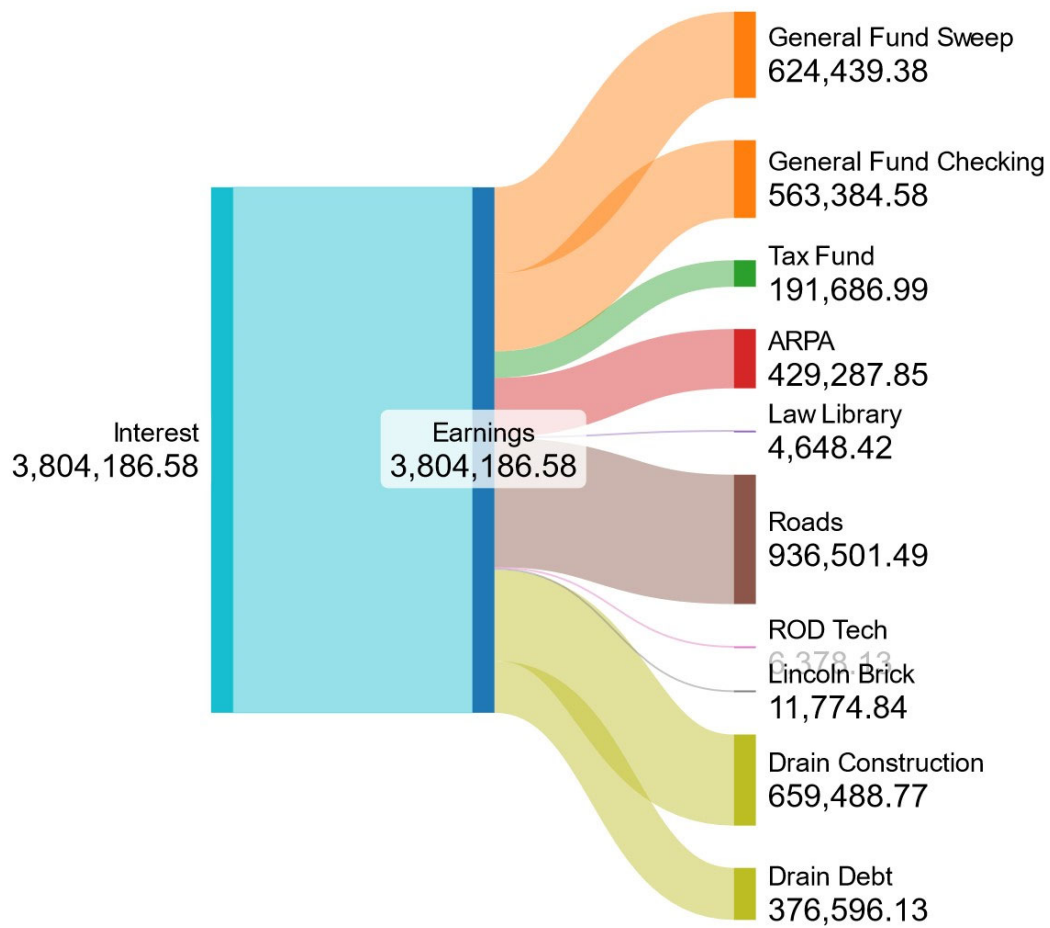
MONTH TO MONTH CASH FLOW DIFFERENCE – PAST 24 MONTHS



AGENCY CASH HOLDINGS

Fund/Account	Balance
ARPA	\$8,087,020.22
Law Library	\$88,627.46
Road	\$22,952,800.35
ROD Technology	\$156,400.48
Juvenile Special	\$16,377.85
Lincoln Brick Donation	\$157,367.87
Lincoln Brick Perpetual	\$76,869.51
Reinhart Cook	\$35,217.65
Unclaimed Property	\$384.95
Drain Construction	\$12,259,317.36
Drain Debt	\$6,540,204.57
ECHRS	\$ 451,178.01
Total	\$50,821,766.28

INTEREST EARNINGS (calendar year to date) – ALL AGENCIES



MESSAGE FROM THE TREASURER

Will the Fed cut interest rates in 2024? After two years of interest rate hikes the Fed continues to posture for upcoming cuts in 2024. Ongoing inflationary concerns, however, have given pause to whether there will be meaningful reductions in the months ahead. The decision to hold rates steady in January indicates an ongoing conservative approach by the Fed. This is good and bad. Good in that county funds will earn higher rates of interest in oncoming months. Bad since interest rates on bonds and loans will also run at a higher rate, which is largely why the treasurer's office will self-fund tax settlement with locals again this year. Holding debt low in these uncertain times is the most sensible tactic.

The county has enough funds to operate for the next six months.

A handwritten signature in black ink, appearing to read "Bob Robinson", followed by a long horizontal line.

Signed

February 26, 2024

Dated

This report is compiled for Treasurer, Bob Robinson by Chief Deputy Treasurer Tracey Gordeneer.

WAYS & MEANS COMMITTEE					
Positions Update					
4/12/2024					
DEPARTMENT - POSITION OPENING	STATUS	DATE VACANT	REASON	DATE FILLED	WAGE SCALE
Central Dispatch					
Public Safety Telecommunicator	Filled	1/19/2024	Resignation	4/9/2024	Union
Controller's Office					
Financial and Purchasing Assistant	Filled	2/28/2024	Retirement	4/22/2024	Grade 4
Construction Code					
Part-Time Plumbing Inspector	On Hold	1/31/2022	Retirement		Grade 8
Mechanical and Plumbing Inspector	On Hold	3/16/2022	New Position		Grade 8
Drain Commissioner's Office					
Drain Inspector	Evaluating	7/11/2023	Other		Grade 8
Parks and Recreation					
Naturalist	Filled	2/15/2024	Retirement	3/18/2024	Grade 8
Prosecuting Attorney					
Assistant Prosecuting Attorney	Filled	10/1/2023	New Position	5/1/2024	Grade 10
Legal Assistant	Posted	12/28/2023	Resigned Personal		Grade 3
Public Defender's Office					
Assistant Public Defender	Posted	2/16/2024	Resigned Other		Grade 10
Assistant Public Defender	Posted	3/8/2024	Resigned Other Employment		Grade 10
Paralegal	Filled	12/4/2023	Resigned Other	3/25/2024	Grade 6
Sheriff's Office					
Deputy	MCOLE Certified in FTO		MCOLE Certified Hire	9/11/2023	Union
Deputy Newly MCOLE Certified	Graduated in FTO		Corrections Deputy/Sponsorship Program	12/8/2023	Union
Deputy Newly MCOLE Certified	Graduated in FTO		Corrections Deputy/Sponsorship Program	12/8/2023	Union
Deputy Newly MCOLE Certified	Graduated in FTO		Corrections Deputy/Sponsorship Program	12/8/2023	Union
Lieutenant	On Hold	4/29/2024	Retirement		Union
Deputy	Posted	4/5/2024	Resigned Other Employment		Union
Deputy	Posted	4/4/2024	Resigned Other Employment		Union
Deputy	Posted	1/24/2024	Resigned Field Training		Union
Deputy	Posted	12/7/2023	Resigned Other		Union
Deputy	Posted	12/19/2022	Resigned Other Agency		Union
Deputy	Posted	1/31/2023	Retirement		Union
Deputy	Posted	8/25/2023	Retirement		Union
Deputy	Posted	8/3/2023	Resigned Other		Union
Deputy	Posted	8/3/2023	Resigned Other Agency		Union
Deputy	Posted	11/5/2023	Resigned Other Employment		Union
Deputy	Posted	11/20/2023	Promotion		Union
Deputy	Posted	11/20/2023	Promotion		Union
EMT Jail Medical Assistant	Posted	10/27/2023	Resigned Personal		Grade 5
EMT Jail Medical Assistant	Posted	3/1/2023	Resigned Personal		Grade 5
Records Clerk	Posted	12/21/2023	Resigned Other		Union
Trial Court					
Court Recorder	Not Posted	5/31/2024	Retirement		Grade 4
Deputy Juvenile Register	Filled	3/1/2024	Resigned	3/25/2024	Grade 3
Family Division Attorney/Juvenile Division Director	Filled	3/1/2024	Resigned - Appointed to Probate Judge	4/24/2024	Grade 15
Case Manager	Interviewing	2/15/2024	Promotion		Grade 6
Enforcement Caseworker	Evaluating	5/24/2023	Resigned Other Employment		Grade 4
Youth Specialist - Part Time	Internal Posting	11/5/2023	Transferred to FT		Union
Youth Specialist	Posted	9/8/2023	Resigned Other		Union
Youth Specialist	Posted	2/23/2024	Resigned		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
Community Based Treatment Specialist	Program Temporarily Closed	5/13/2022	Transferred to Youth Specialist		Grade 3
POSITION RECOMMENDATIONS					
Central Dispatch					
Public Safety Telecommunicator	Recommended	3/24/2024	Resignation		Union
Clerk's Office					
Deputy Register of Deeds	Recommended	3/29/2024	Retirement		Grade 2
Construction Code, Zoning and Planning					
Permit Specialist	Recommended	4/23/2024	Resignation		Grade 2
Equalization					
Administrative Assistant	Recommended	4/12/2024	Resigned Other		Grade 3
Prosecuting Attorney					
Senior Assistant Prosecuting Attorney	Recommended	4/24/2024	Resigned Other Employment		Grade 14
Public Defender					
Assistant Public Defender	Recommended	4/24/2024	Resigned Other Employment		Grade 14
Trial Court					
Shift Supervisor - Youth Facility	Recommended	4/19/2024	Resigned Other		Grade 7
Deputy Juvenile Register	Recommended	3/1/2024	Promotion	5/4/2024	Grade 3
Deputy Probate Register	Recommended	4/8/2024	Promotion		Grade 3
Deputy Probate Register II	Recommended	4/8/2024	Promotion	4/8/2024	Grade 4
Judicial Administrative Assistant	Recommended	4/19/2024	Resigned Other	4/8/2024	Grade 5
Judicial Administrative Assistant	Recommended	1/2/2024	Resigned Other	4/29/2024	Grade 5



FIRST AMENDMENT TO CUSTOMER SERVICE AGREEMENT

This **FIRST AMENDMENT TO CUSTOMER SERVICE AGREEMENT** (the "First Amendment") has been entered into, and is effective as of the effective date set forth on the signature page ("Effective Date"), by and between AllOne Health Resources, Inc. (the "Company"), having a place of business at 100 North Pennsylvania Avenue, Wilkes-Barre PA 18701, and the party set forth on the signature page (the "Customer").

ARTICLE I. PREAMBLE

WHEREAS, the Customer and the Company entered into a Customer Services Agreement on April 1, 2020 (the "Agreement"), which is attached hereto, to provide employee assistance services to the Customer's employees;

WHEREAS, the Customer and the Company would like to renew the Agreement for an additional one-year period; and

WHEREAS, in while negotiating the new agreement, the Customer has agreed to continue to pay the Company a quarterly rate of \$6.95 Per Employee Per Quarter through March 31, 2025

ARTICLE II. AMENDMENT

NOW, THEREFORE, in consideration of the foregoing recitals contained in Article I, which is incorporated herein by reference, the mutual promises, covenants, agreements and undertakings of the parties set forth below, and other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the parties hereto, intending to be legally bound hereby, do agree to renew the Agreement as stated below:

ACI

The Agreement continues through March 31, 2025 and ends at 5:00 p.m. Eastern Standard Time.

Upon the expiration of the Renewal Term, the Agreement shall automatically renew annually unless written notice is provided at least 120 days prior to expiration of the Renewal Term.

ARTICLE III. GENERAL PROVISIONS

Effect of Amendment. The First Amendment shall become effective on the Effective Date of this amendment. The Agreement, as amended by this First Amendment, shall continue in full force and effect. The First Amendment is limited to the matters set forth above. No other terms or conditions shall be amended pursuant to the First Amendment.

Counterparts and Facsimile Signatures or PDF Signatures. The First Amendment may be executed in counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same instrument. The Customer and the Company agree that transmission to each other of the First Amendment with the transmitting party's facsimile signature or portable document format ("PDF") signature shall suffice to bind the party signing and transmitting the same as if the First Amendment with an original signature had been delivered.

[Remainder of page intentionally left blank]

SIGNATURE PAGE

IN WITNESS WHEREOF, the parties hereto have each duly executed the First Amendment, in duplicate if necessary, as of the effective date written below.

**ENCOMPASS EAP
ALLONE HEALTH RESOURCES, INC.**

Date

Keith Wasley
President and Chief Executive Officer

April 1, 2024
Effective Date

Signature of Authorized Customer Representative

Printed Name of Authorized Signatory

Title of Authorized Signatory

Eaton County
1045 Independence
Charlotte, MI 48813



EATON COUNTY OFFICE OF THE SHERIFF

THOMAS L. REICH, SHERIFF

JEFFREY G. COOK, UNDERSHERIFF

ELBERT A. SIDEL, CHIEF DEPUTY

1025 Independence Blvd • Charlotte MI 48813 • Phone 517-543-3512 • 517-372-8217 • Fax 517-543-2922

To: Eaton County, Ways and Means Committee

Subject: Request to Reclassify a Detective Sergeant position to a Detective Lieutenant

Historically, the Eaton County Sheriff's Office had a Detective Lieutenant (D/LT) position, which was lost several years ago and has not been reinstated since. Instead, we were able to secure a Detective Sergeant (D/Sgt.) as a temporary replacement. However, the absence of a dedicated command officer overseeing the Detective Bureau has created problems that become increasingly apparent as time goes on.

The need for a Detective Lieutenant is crucial due to the substantial time and attention required for case management alone. Case management involves meticulous review of all reports, ensuring every necessary step is taken before cases are forwarded to the prosecutor's office for review. Inadequate case management can lead to unprosecuted cases, denying justice to victims of serious crimes.

Currently, the first function of a Patrol Sergeant is to assume command of investigations in the field, including major crime scenes. When a Detective Sergeant arrives on scene, conflicts can arise regarding decision-making authority, as both hold equal rank and authority. This often results in valuable time being wasted in resolving these conflicts.

Appointing a Detective Lieutenant to lead the Detective Bureau will resolve this issue, as they will possess the rank and authority to make decisive decisions on these cases.

Within the structure of the Sheriff's Office, the head of the Detective Bureau has traditionally held an upper command position. This is evidenced by being the only Sergeant invited to staff meetings where all other attendees are of Lieutenant (LT) rank or higher. In our chain of command, when tracing downward from the top, the Detective Sergeant was the first person under the rank of LT, regardless of seniority among other sergeants in the department.

Best regards,

Captain | Patrol Division

Sheriff Request for reclassifying the Detective Supervisor from a Sergeant to Lieutenant

	Regular	Payout	Security	Comp	MESC	Retire.	Disability	Total
Lieutenant	\$ 87,070	\$ 3,336	\$ 6,993	\$ 594	\$ 27	\$ 134,296	\$ 1,143	\$ 233,458
Sergeant	\$ 79,720	\$ 3,054	\$ 6,409	\$ 545	\$ 25	\$ 122,960	\$ 1,047	\$ 213,760
	\$ 7,350	\$ 282	\$ 584	\$ 50	\$ 2	\$ 11,336	\$ 95	\$ 19,699



Connie L. Sobie
Controller/Administrator

Ben Dawson
Deputy Administrator/
Human Resources Director

Claudine Williams
Director of Intergovernmental
Affairs and Development

Melissa L. Ballard, CGFM
Finance Director

Logan Bailey
Communications Director

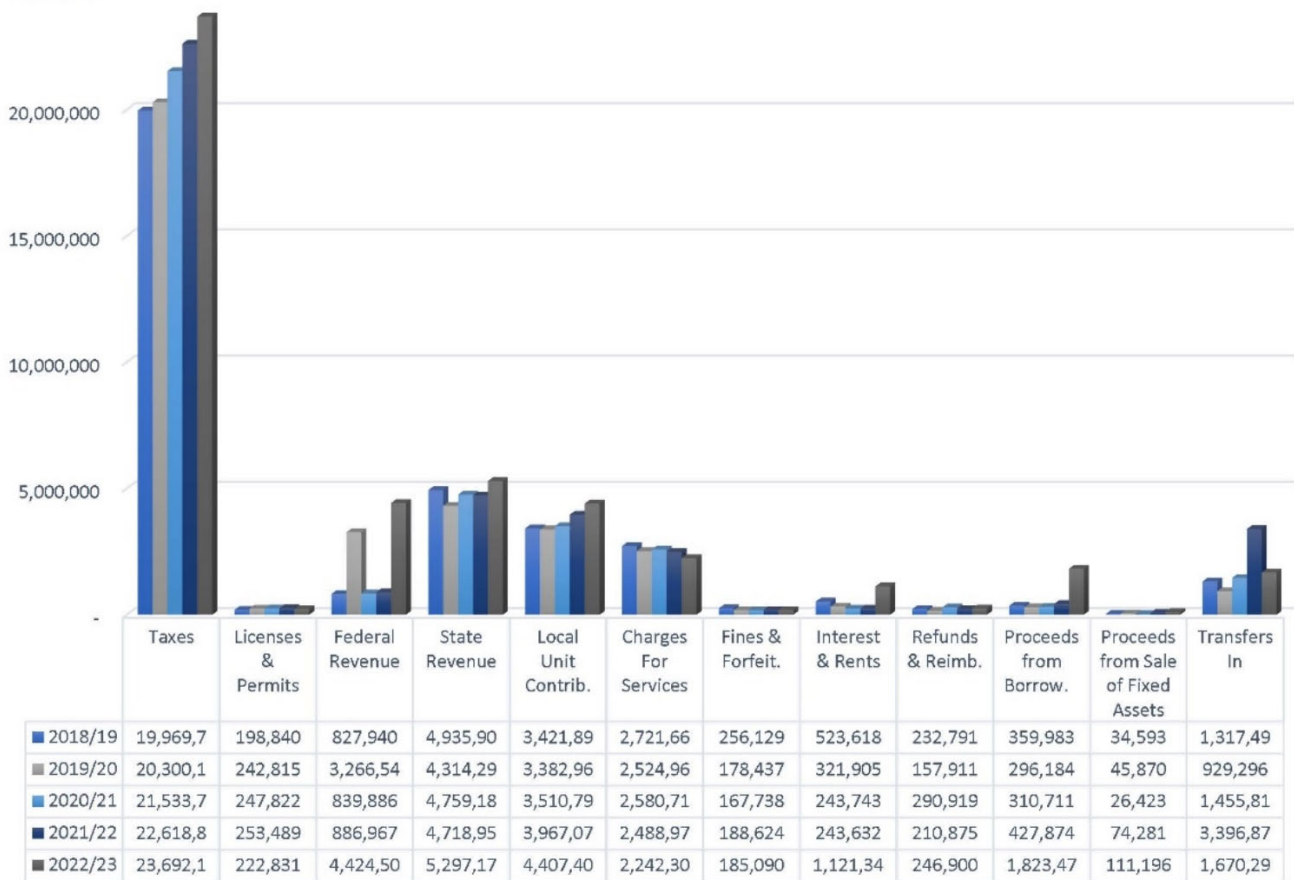
To: Ways & Means Committee
From: Melissa Ballard, Finance Director
Subject: Year-End Financial Status Report
Date: April 12, 2024

OVERVIEW

Attached are the fiscal year-end financial reports for Fiscal Year (FY) 2022/2023 for the General Fund (Fund 101). This memorandum is an overview intended to highlight significant trends and activities with the detailed reports attached as reference. These reports are intended to supplement, not replace, the audited financial statements.

See [Figure 1](#) for an illustration of the County's major revenue sources over the prior five fiscal years.

Figure 1 – General Fund (101) Revenue Sources

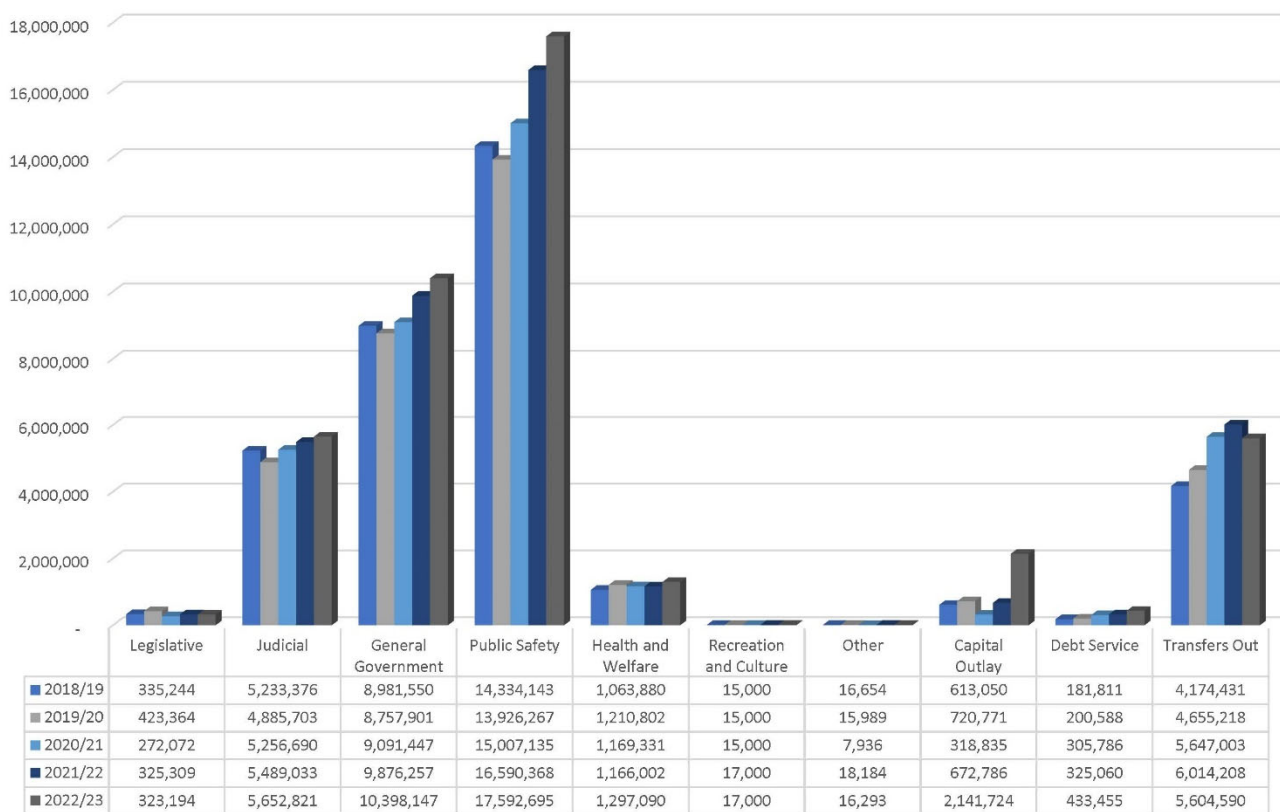


The County General Fund shows tax revenue as its one major source of revenue. This increased in excess of \$1.0 million over the FY 2021/2022 due to increases in taxable values from the sale of property.

There was also a significant increase in federal revenue source. This was due to the reclassification of American Rescue Plan Act (ARP) dollars. In prior years these revenues were previously recognized in the *Transfers In* category, however following discussions with our auditors it was agreed these should be changed to the *Federal Revenue* category. Since it was a simple reclassification of the same funding, the original category decreased by the same amount that the new category increased, leaving this as a net neutral adjustment. Proceeds from borrowing also increased substantially over the prior year due to the implementation of Governmental Accounting Standards Board (GASB) changes – specifically GASB Statement #96 which changed how the County must record its subscription-based information technology arrangements (SBITA's). The implementation of this change increased both the General Fund revenues and expenditures by approximately \$1.1 million dollars. The GASB #96 changes are intended to show the future period costs of technology subscriptions.

See [Figure 2](#) for an illustration of the County's major expense categories over the last five fiscal years.

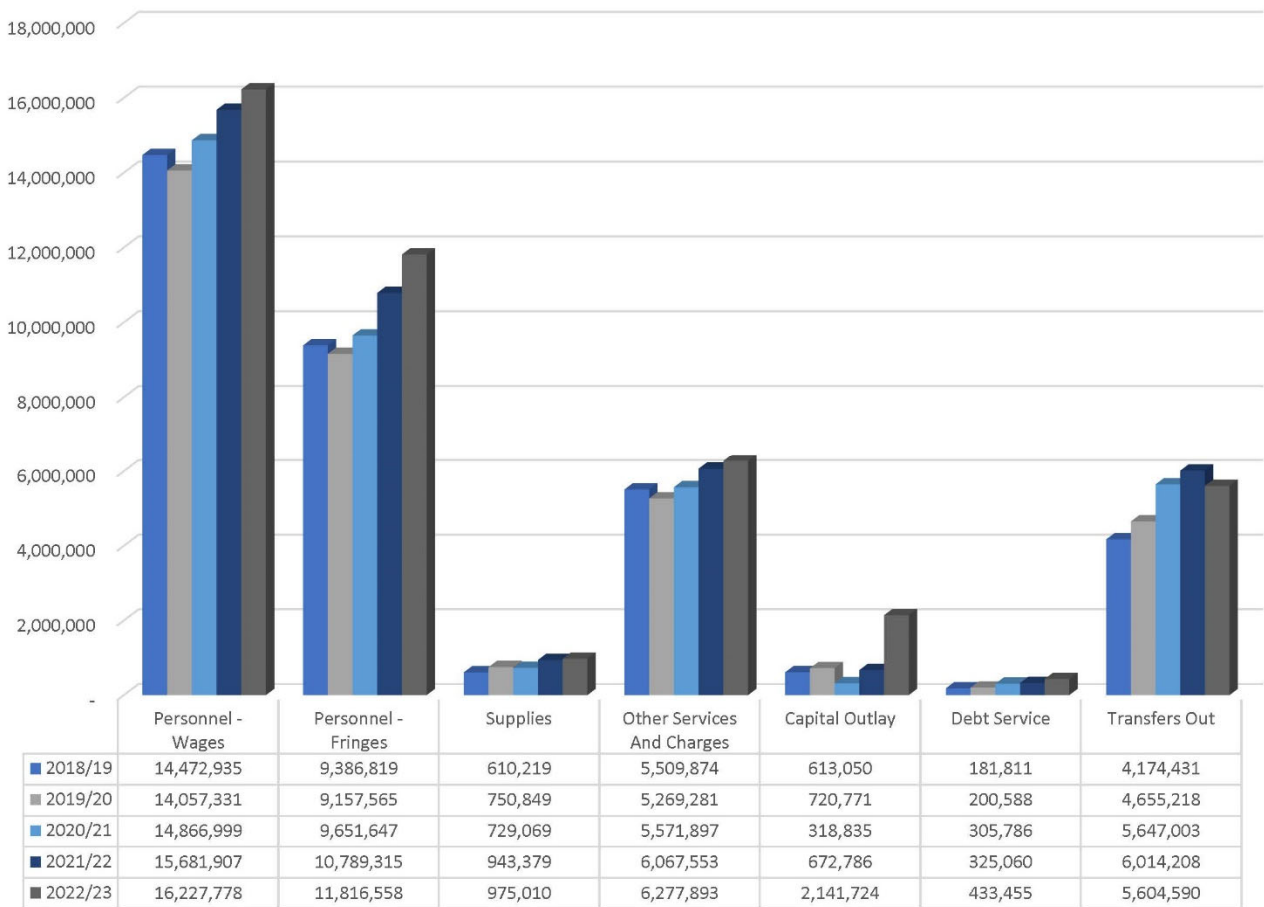
Figure 2 - General Fund (Fund 101) Expenditures by Function



As illustrated in [Figure 2](#), nearly all expenses increased compared to prior years. The bulk of the increases were due to cost increases associated with personnel wages and fringe benefits. Additionally, under the Capital Outlay Function there appears to be a significant increase in expenses; this increase is also as a result of the implementation of GASB #96. This implementation explains why there appears to be an increase of approximately \$1.1 million, but does not represent a substantial increase in expenses.

See [Figure 3](#) for an illustration of the breakdown of expenses by account classification for all General Fund expenses, which illustrates the increased costs for personnel.

Figure 3 - General Fund (Fund 101) Expenditures by Classification/Categories



ITEMS IDENTIFIED IN THE CURRENT AUDIT

Non-Actionable Audit Findings (Note Disclosures)

1. Excess of Expenditures over Appropriations in Budgetary Funds:

- a. **Auditor Notes:** The County received a disclosure in the notes to the financial statements regarding several funds that had expenditures over what was budgeted. These overages relate to the reclassification or recognition of subscription-based information technology arrangements due to the implementation of GASB #96.
- b. **County Response:** While the note was not an actionable item, notes like this are particular helpful for evaluating internal processes to ensure no future difficulties arise with the applicable area. In this case the County will seek to include the note as part of our ongoing work with implementing the new standards in GASB #96.

KEY TERMS

Note Disclosures: These are notes to the financial statements. These are items of importance for readers and this section of the statements are for informational purposes rather than to influence a reader's opinion.

Audit Finding: A deficiency which the auditor is required to report and may influence a reader's opinion on the financial statements.

Actionable Audit Findings

1. 001 – Material Audit Adjustments (Repeat):

- a. **Auditor Finding:** Auditors identified material adjustments to the County's general ledger. Adjustments were required to a significant number of accounts and funds. The County agreed with all of the proposed audit adjustments.
- b. **County Response:** In order to prevent this from occurring in future fiscal years, policies and procedures are being reviewed with a goal to better equip and empower all departments to troubleshoot errors and process work efficiently. This will allow the Controller's Office staff to more closely review financial statements on an on-going basis as well as work more pro-actively on identifying possible weaknesses.

2. 002 – Procurement, Suspension and Debarment:

- a. **Auditor Finding:** Auditors identified expenses related to federal revenue that did not follow all aspects of the County's purchasing policy. Through the course of the audit, auditors reviewed the full lifecycle of federal expenses, from Board approval through reporting to the appropriate agencies. The identified expense relates to the Johnson Controls Project that began in fiscal year 2021/22. This project was fully reviewed for eligibility and compliance with current grant guidance for the federal award. It was reviewed and approved by the Board of Commissioners as required, so the appropriate procedures for confirming vendor allowability for federal awards were followed. These procedures include, but are not limited to, verifying vendor suspension and debarment status from the Federal Government's System for Award Management (SAM) website and ensuring vendor information is accurate in the County's financial system. All related expenses received appropriate review and signoff from the County administration. Unfortunately, as this project was sourced from one singular vendor and not sent for multiple bids from other vendors, the document approving this exception from the County's purchasing policy was not created or signed.
- b. **County Response:** The County recognizes that deviating from approved policies and procedures for such a significant project is problematic, and so is actively working to improve workflow and staff capacity to monitor such situations in the future. These efforts include increasing troubleshooting frequency, as well as shifting capacity from other projects until staffing can be fully addressed in the coming years.

KEY TERMS

Audit Adjustment: An adjusting entry made after the auditors receive the County's financial statements from management.

Immaterial Audit Adjustments: An adjustment typically expected from the auditors and/or is of a small dollar amount. These adjustments would not change a reader's opinion on the financial statements.

Material Audit Adjustment: An adjustment that is unexpected and/or is of a large dollar amount. These adjustments, if not made, would change a reader's opinion on the financial statements.

Procurement, Suspension and Debarment: This category of finding refers to the County's financial policies and procedures for purchasing, accounts payable, and federal grant awards administration.

Non-Actionable Auditor's Recommendations

1. Drain Capital Assets:

- a. **Auditor Finding:** One area the auditors made a recommendation for strengthening internal control was the process for updating the Drainage Districts Component Unit Capital Asset file which is based on work the Drain Commissioner's Office does in tracking capital outlay through the County's BS&A software (this is the vendor the County uses to allow taxpayers and customers to access property records, pay certain permitting expenses and fees). However, the component unit activity itself is maintained in New World (this is the vendor the County uses to maintain all our accounting and other financial functions). Because of these related functions

being tied to different systems, it created a variation in the timing between when transactions were entered into BS&A and New World. The auditors recommended the County implement procedures to prevent differences between BS&A and New World.

- b. County Response: Based on auditor recommendations, the process for reviewing and approving drain invoices is being evaluated. We are working with the drain office and the software vendors to automate and streamline the accounts payable process between the two systems and to potentially bolster the financial acumen of the Drain Office through staffing changes.

CONCLUSION

The County's auditors have provided important feedback regarding processes and improvements that can be made within the Controller's Office and the coordination of financial work between other Offices. These findings and recommendations have helped the Controller's Office in taking additional beginning steps to analyze and evaluate some of the internal processes. While we acknowledge the goal is always to make it through an audit without any findings, the Controller's Office is using this as a growth opportunity. Staff are exploring ways to ensure efficiencies in workflow and evaluating the need for policy updates.

The Controller's Office is committed to responsible and transparent fiscal decision making. Updates will be provided to the Ways and Means committee monthly regarding steps taken towards resolving these findings to ensure that the County will be able to avoid future audit findings.

Eaton County
General Fund (101) - Financial Report
Fiscal Year 2022/23
through September 30, 2023

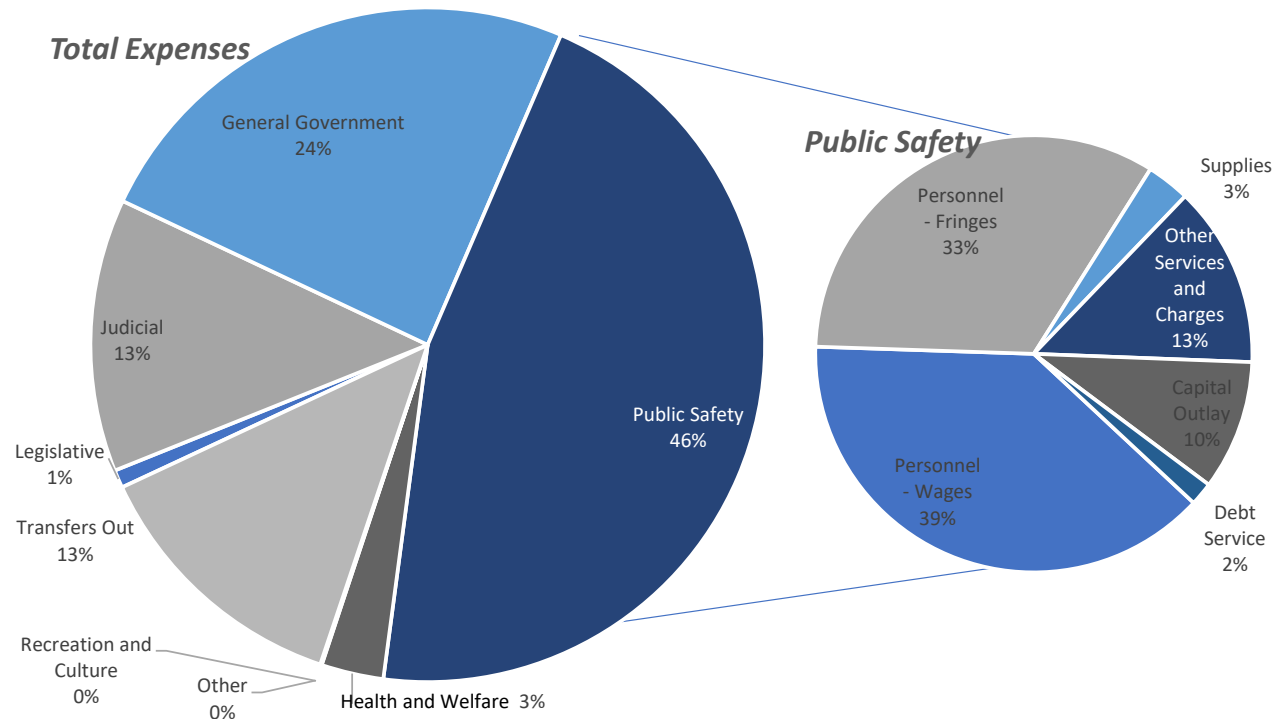
	Adopted Budget	Amended Budget	Actual	Actual Over (Under) Budget	% of Budget	Prior Year Actual	Change from Prior Year
Revenue							
Taxes	23,824,118	23,824,118	23,692,124	(131,994)	99.45%	22,618,825	1,073,299
Licenses and Permits	215,300	215,300	222,831	7,531	103.50%	253,489	(30,658)
Federal Revenue	820,634	925,634	4,424,501	3,498,867	478.00%	886,967	3,537,534
State Revenue	5,061,577	5,313,206	5,297,175	(16,031)	99.70%	4,718,951	578,224
Local Unit Contributions	4,319,516	4,444,516	4,407,407	(37,109)	99.17%	3,967,072	440,335
Charges for Services	2,836,950	2,836,950	2,242,304	(594,646)	79.04%	2,488,972	(246,667)
Fines and Forfeitures	241,200	241,200	185,090	(56,110)	76.74%	188,624	(3,534)
Interest and Rents	242,705	330,991	1,121,348	790,357	338.79%	243,632	877,716
Refunds and Reimbursements	152,525	179,549	246,900	67,351	137.51%	210,875	36,025
Total Revenue	37,714,525	38,311,464	41,839,681	3,528,217	109.21%	35,577,406	6,262,274
Expense							
Legislative	335,350	350,350	323,194	(27,156)	92.25%	325,309	(2,115)
Judicial	6,228,419	6,253,131	5,652,821	(600,310)	90.40%	5,540,418	112,403
General Government	11,214,157	11,558,364	10,398,147	(1,160,217)	89.96%	10,088,621	309,525
Public Safety	18,428,007	18,516,378	17,592,695	(923,683)	95.01%	17,324,464	268,231
Health and Welfare	1,265,784	1,323,904	1,297,090	(26,814)	97.97%	1,166,002	131,088
Recreation and Culture	17,000	17,000	17,000	-	100.00%	17,000	-
Other	572,338	432,877	16,293	(416,584)	3.76%	18,184	(1,891)
Capital Outlay	1,247,100	1,439,737	2,141,724	701,987	148.76%	672,786	1,468,938
Debt Service	584,426	560,784	433,455	(127,329)	77.29%	325,060	108,395
Total Expense	39,892,581	40,452,525	37,872,418	(2,580,107)	93.62%	35,477,845	2,394,574
Revenues Over (Under) Expenses	(2,178,056)	(2,141,061)	3,967,262	6,108,323	-185.29%	99,562	3,867,701
Other Financing Sources (Uses)							
Historical Margin	2,631,972	2,631,972	-	(2,631,972)	0.00%	-	-
Use of Fund Balance	(742,071)	(729,310)	-	729,310	0.00%	-	-
Proceeds from Borrowing	642,000	642,000	1,823,474	1,181,474	284.03%	427,874	1,395,600
Proceeds from Sale of Fixed Assets	20,000	69,920	111,196	41,276	159.03%	74,281	36,915
Transfers In	5,134,146	5,149,146	1,670,290	(3,478,856)	32.44%	3,396,879	(1,726,590)
Transfers Out	(5,507,991)	(5,622,667)	(5,604,590)	(18,077)	99.68%	(6,014,208)	409,618
Total Other Financing Sources (Uses)	2,178,056	2,141,061	(1,999,631)	(4,176,845)	-93.39%	(2,115,174)	115,543

Eaton County
General Fund (101) - Financial Report
Fiscal Year 2022/23
through September 30, 2023

	<u>Actual</u>
Net Change in Fund Balance (Use of Fund Balance)	1,967,632
Beginning Fund Balance	4,914,651
Ending Fund Balance (Fund 101 Unrestricted)	<u><u>6,882,283</u></u>
Assigned / Restricted General Funds	
Parks Special Projects (211)	15,004
Friend of the Court (215)	8,426
Master Plan (223)	58,278
Public Improvement (225)	1,369,300
Computer Fund (226)	588,641
Sanitary Landfill (227)	4,922
Planning Photos (234)	899
County Law Library (269)	24
Department of Health & Human Services (290)	150,968
Soldiers & Sailors (293)	55,530
Total Assigned / Restricted General Funds	2,251,991
Ending Fund Balance (All General Funds)	<u><u>9,134,274</u></u>

Eaton County
General Fund (101) - Financial Report
Fiscal Year 2022/23
through September 30, 2023
Actual Expenses by Function and Category

Expense Function and Category	Personnel - Wages	Personnel - Fringes	Supplies	Other Services and Charges	Capital Outlay	Debt Service	Transfers Out	Total
Legislative	171,090	38,819	283	113,002	52,620	-	-	375,814
Judicial	3,164,013	1,750,424	89,396	648,987	22,905	17,099	-	5,692,825
General Government	5,164,890	3,365,114	246,666	1,621,476	157,749	74,807	-	10,630,703
Public Safety	7,655,302	6,635,302	637,944	2,664,147	1,908,449	341,550	-	19,842,693
Health and Welfare	72,484	26,900	720	1,196,986	-	-	-	1,297,090
Recreation and Culture	-	-	-	17,000	-	-	-	17,000
Other	-	-	-	16,293	-	-	-	16,293
Transfers Out	-	-	-	-	-	-	5,604,590	5,604,590
Total Expense	16,227,778	11,816,558	975,010	6,277,893	2,141,724	433,455	5,604,590	43,477,009



Eaton County
General Fund (101) - Financial Report
Fiscal Year 2022/23
through September 30, 2023

		Adopted Budget	Amended Budget	Actual	Actual Over (Under) Budget	% of Budget	Prior Year Actual	Change from Prior Year
Expense								
Legislative								
101.101.00	Board of Commissioners	655,350	663,413	375,814	(287,599)	56.65%	325,309	50,505
Total Legislative		655,350	663,413	375,814	(287,599)	56.65%	325,309	50,505
Judicial								
101.281.31	Circuit Court	1,198,920	1,200,016	1,078,108	(121,908)	89.84%	1,077,842	266
101.281.36	District Court	1,754,656	1,778,382	1,660,734	(117,648)	93.38%	1,577,980	82,754
101.281.41	Friend of the Court	1,576,731	1,574,691	1,462,857	(111,834)	92.90%	1,381,067	81,790
101.281.47	County Guardian	15,000	15,000	1,162	(13,838)	7.75%	7,722	(6,560)
101.281.48	Probate Court	642,499	642,694	584,625	(58,069)	90.96%	581,993	2,632
101.281.49	Juvenile Court	1,061,755	1,063,140	902,571	(160,569)	84.90%	911,160	(8,590)
101.281.50	Probation	6,185	6,185	2,768	(3,417)	44.75%	2,654	114
Total Judicial		6,255,746	6,280,108	5,692,825	(587,283)	90.65%	5,540,418	152,407

Eaton County
General Fund (101) - Financial Report
Fiscal Year 2022/23
through September 30, 2023

Expense	Adopted Budget	Amended Budget	Actual	Actual Over (Under) Budget	% of Budget	Prior Year Actual	Change from Prior Year
General Government							
101.172.00 Controller's Office	1,347,010	1,532,507	1,501,511	(30,996)	97.98%	1,209,443	292,067
101.215.00 County Clerk	806,851	814,216	768,880	(45,336)	94.43%	684,673	84,208
101.215.07 County Clerk - Elections	77,200	77,300	74,433	(2,867)	96.29%	55,311	19,123
101.215.09 County Clerk - Plat Board	323	323	-	(323)	0.00%	-	-
101.228.00 Technology Services	1,492,169	1,492,169	1,367,108	(125,061)	91.62%	1,197,060	170,048
101.253.00 Treasurer	603,982	603,982	548,943	(55,039)	90.89%	527,734	21,210
101.257.00 Equalization	713,345	713,345	702,895	(10,450)	98.54%	655,053	47,841
101.265.00 Building and Grounds	2,108,472	2,108,472	1,790,470	(318,002)	84.92%	1,979,827	(189,357)
101.273.00 Building Authority	105	105	-	(105)	0.00%	-	-
101.296.29 Prosecuting Attorney	2,161,960	2,316,897	2,032,544	(284,353)	87.73%	1,888,177	144,366
101.296.32 PA - ECU	455,373	455,373	385,296	(70,077)	84.61%	472,636	(87,340)
101.296.34 PA - Child Support	138,838	138,838	136,060	(2,778)	98.00%	119,755	16,305
101.296.35 PA - Crime Victims	227,662	227,662	209,717	(17,945)	92.12%	208,027	1,690
101.442.00 Drain Commissioner	711,480	738,504	667,925	(70,579)	90.44%	655,465	12,460
101.710.00 MSU Extension	149,167	149,167	146,769	(2,398)	98.39%	142,388	4,381
101.711.00 Register of Deeds	316,872	316,872	298,151	(18,721)	94.09%	293,072	5,079
Total General Government	11,310,809	11,685,732	10,630,703	(1,055,029)	90.97%	10,088,621	542,081

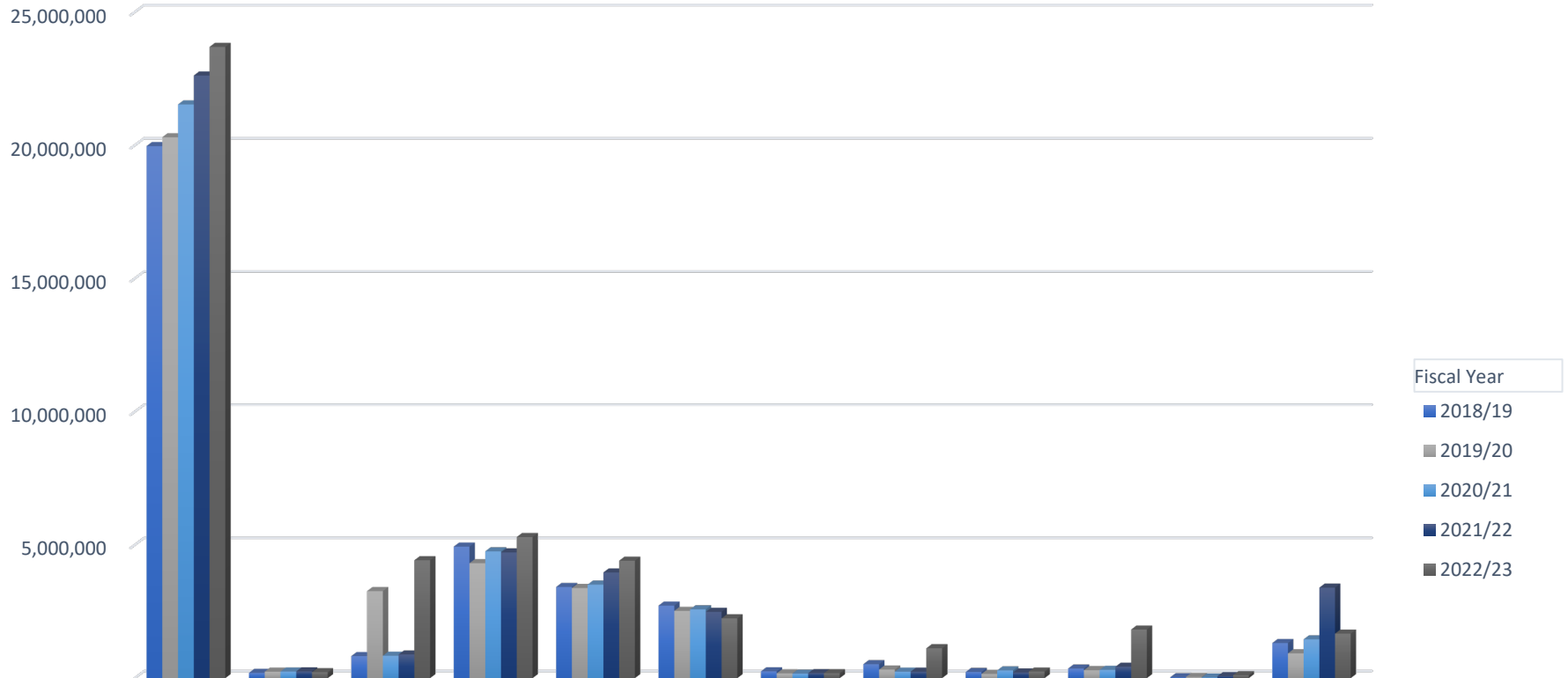
Eaton County
General Fund (101) - Financial Report
Fiscal Year 2022/23
through September 30, 2023

Expense	Adopted Budget	Amended Budget	Actual	Actual Over (Under) Budget	% of Budget	Prior Year Actual	Change from Prior Year
Public Safety							
101.301.01 Sheriff - County Patrol	7,258,574	7,262,651	7,957,476	694,825	109.57%	6,064,617	1,892,859
101.301.03 Sheriff - Delta	5,595,200	5,535,147	4,929,522	(605,625)	89.06%	5,060,617	(131,095)
101.301.04 Sheriff - Tri-County Metro	13,050	13,050	-	(13,050)	0.00%	12,893	(12,893)
101.301.05 Sheriff - Windsor	150,084	150,167	134,505	(15,662)	89.57%	130,588	3,918
101.301.06 Sheriff - Waverly Schools	-	125,000	63,545	(61,455)	50.84%	-	63,545
101.301.17 Sheriff - Marine Safety	7,148	7,148	5,336	(1,812)	74.65%	5,762	(426)
101.301.33 Sheriff - Secondary Road	261,822	261,822	216,488	(45,334)	82.69%	227,180	(10,692)
101.301.43 Sheriff - Animal Control	323,598	322,873	305,180	(17,693)	94.52%	268,527	36,653
101.301.51 Sheriff - Corrections	5,820,446	5,936,339	5,827,876	(108,463)	98.17%	5,172,546	655,329
101.426.00 Emergency Services	-	38,376	20,270	(18,106)	52.82%	-	20,270
101.721.00 Community Development	284,706	295,992	281,570	(14,422)	95.13%	280,809	761
101.728.00 Economic Development	100,926	100,926	100,926	-	100.00%	100,926	-
Total Public Safety	19,815,554	20,049,491	19,842,693	(206,798)	98.97%	17,324,464	2,518,229
Health and Welfare							
101.631.00 Substance Abuse	213,308	259,428	259,426	(2)	100.00%	219,774	39,652
101.648.00 Medical Examiner	315,000	321,000	311,689	(9,311)	97.10%	267,510	44,179
101.649.00 Community Mental Health	500,956	500,956	500,956	-	100.00%	477,105	23,851
101.672.00 Tri-County Office on Aging	74,319	74,319	74,319	-	100.00%	72,154	2,165
101.689.00 Veterans	111,990	117,990	114,182	(3,808)	96.77%	105,521	8,661
101.689.89 Veterans - Veterans Relief	50,211	50,211	36,518	(13,693)	72.73%	23,938	12,580
Total Health and Welfare	1,265,784	1,323,904	1,297,090	(26,814)	97.97%	1,166,002	131,088

Eaton County
General Fund (101) - Financial Report
Fiscal Year 2022/23
through September 30, 2023

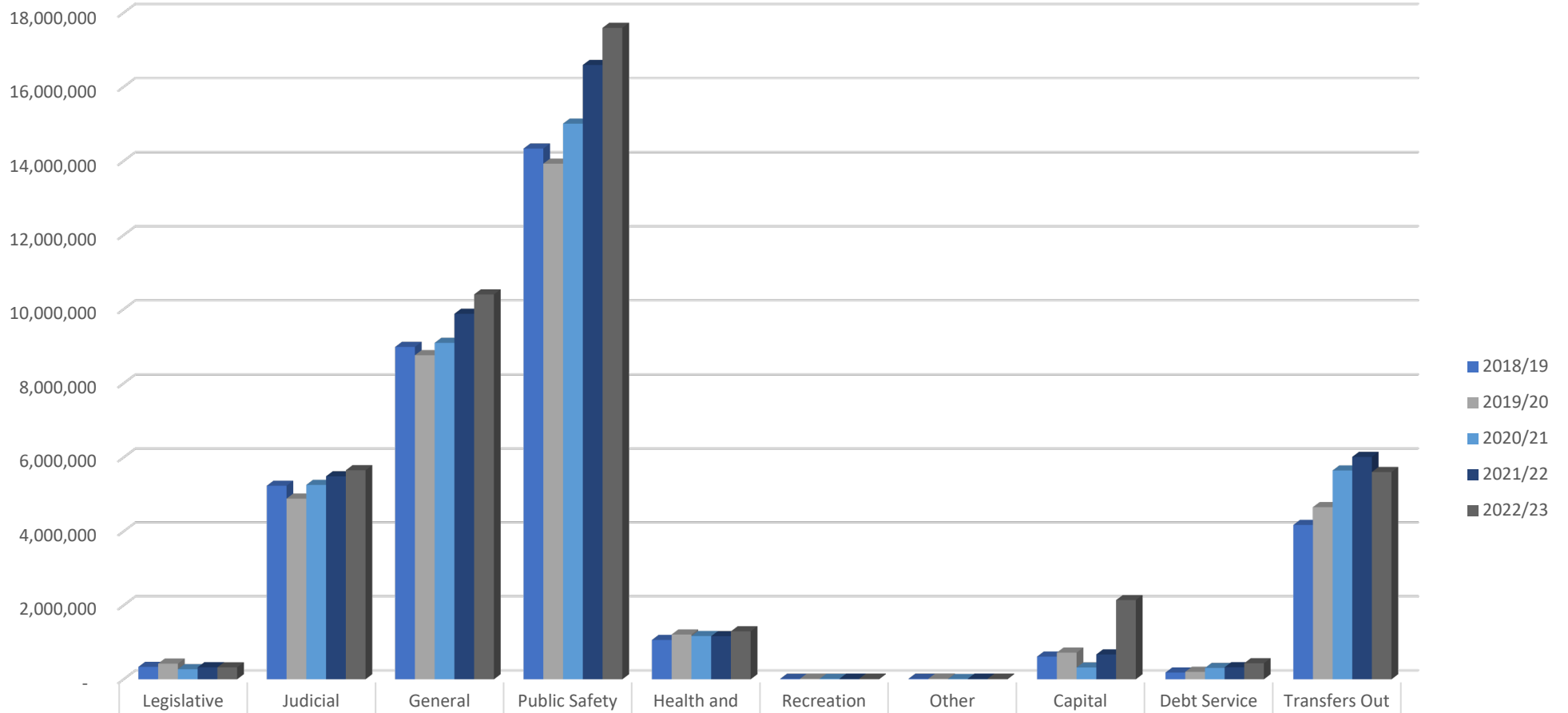
	Adopted Budget	Amended Budget	Actual	Actual Over (Under) Budget	% of Budget	Prior Year Actual	Change from Prior Year
Expense							
Recreation and Culture							
101.804.00 Courthouse Square	17,000	17,000	17,000	-	100.00%	17,000	-
Total Recreation and Culture	17,000	17,000	17,000	-	100.00%	17,000	-
Other							
101.851.25 Insurance and Bonds	18,000	18,000	16,293	(1,707)	90.52%	18,184	(1,891)
101.958.00 Contingency	554,338	414,877	-	(414,877)	0.00%	-	-
Total Other	572,338	432,877	16,293	(416,584)	3.76%	18,184	(1,891)
Transfers Out	5,507,991	5,622,667	5,604,590	(18,077)	99.68%	6,014,208	(409,618)
Total Expense	45,400,572	46,075,192	43,477,009	(2,598,183)	94.36%	40,494,207	2,982,802

General Fund (101) Revenue Comparison October 1 through September 30



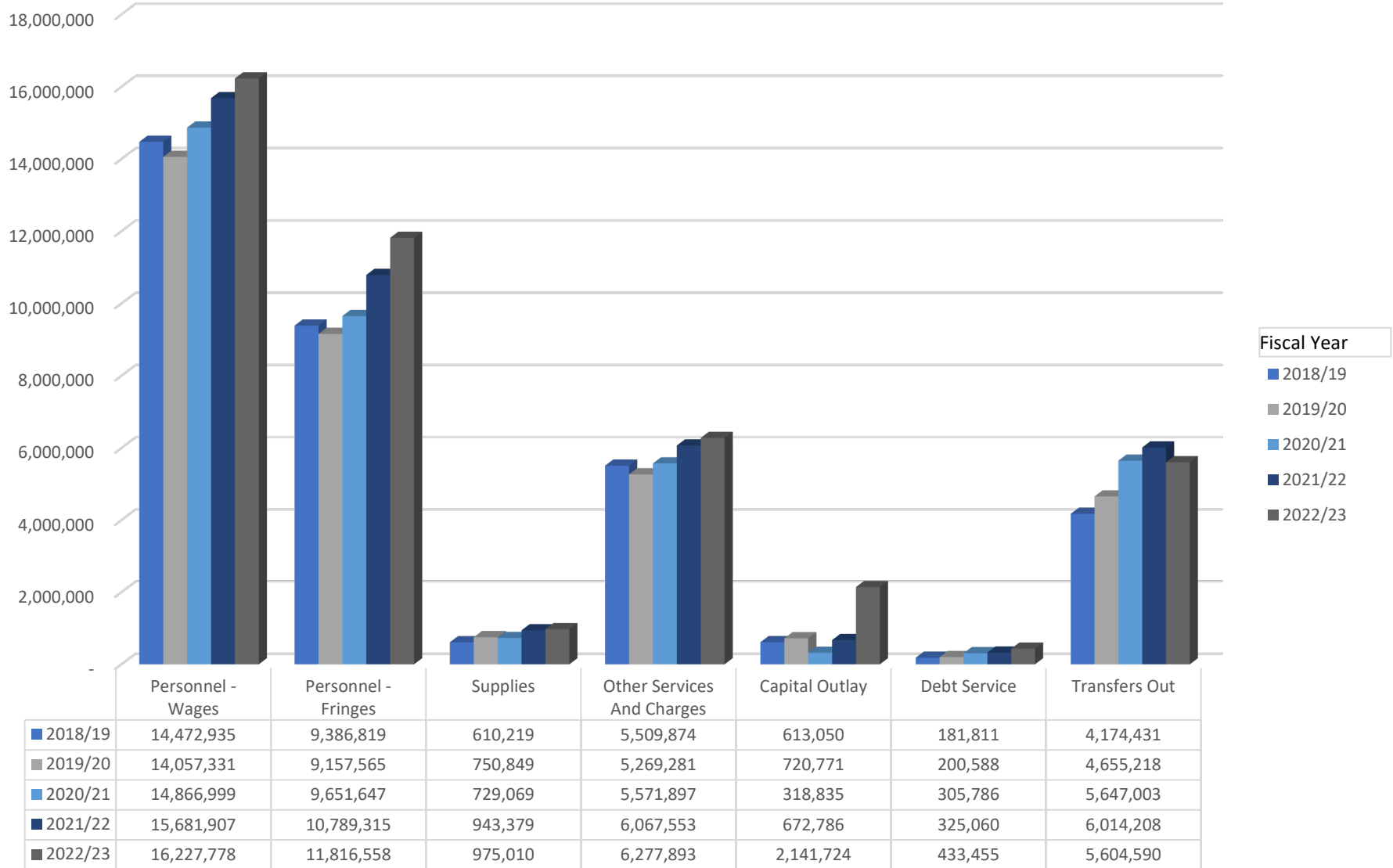
	Taxes	Licenses & Permits	Federal Revenue	State Revenue	Local Unit Contrib.	Charges For Services	Fines & Forfeit.	Interest & Rents	Refunds & Reimb.	Proceeds from Borrowing	Proceeds from Sale of Fixed Assets	Transfers In
■ 2018/19	19,969,7	198,840	827,940	4,935,90	3,421,89	2,721,66	256,129	523,618	232,791	359,983	34,593	1,317,49
■ 2019/20	20,300,1	242,815	3,266,54	4,314,29	3,382,96	2,524,96	178,437	321,905	157,911	296,184	45,870	929,296
■ 2020/21	21,533,7	247,822	839,886	4,759,18	3,510,79	2,580,71	167,738	243,743	290,919	310,711	26,423	1,455,81
■ 2021/22	22,618,8	253,489	886,967	4,718,95	3,967,07	2,488,97	188,624	243,632	210,875	427,874	74,281	3,396,87
■ 2022/23	23,692,1	222,831	4,424,50	5,297,17	4,407,40	2,242,30	185,090	1,121,34	246,900	1,823,47	111,196	1,670,29

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

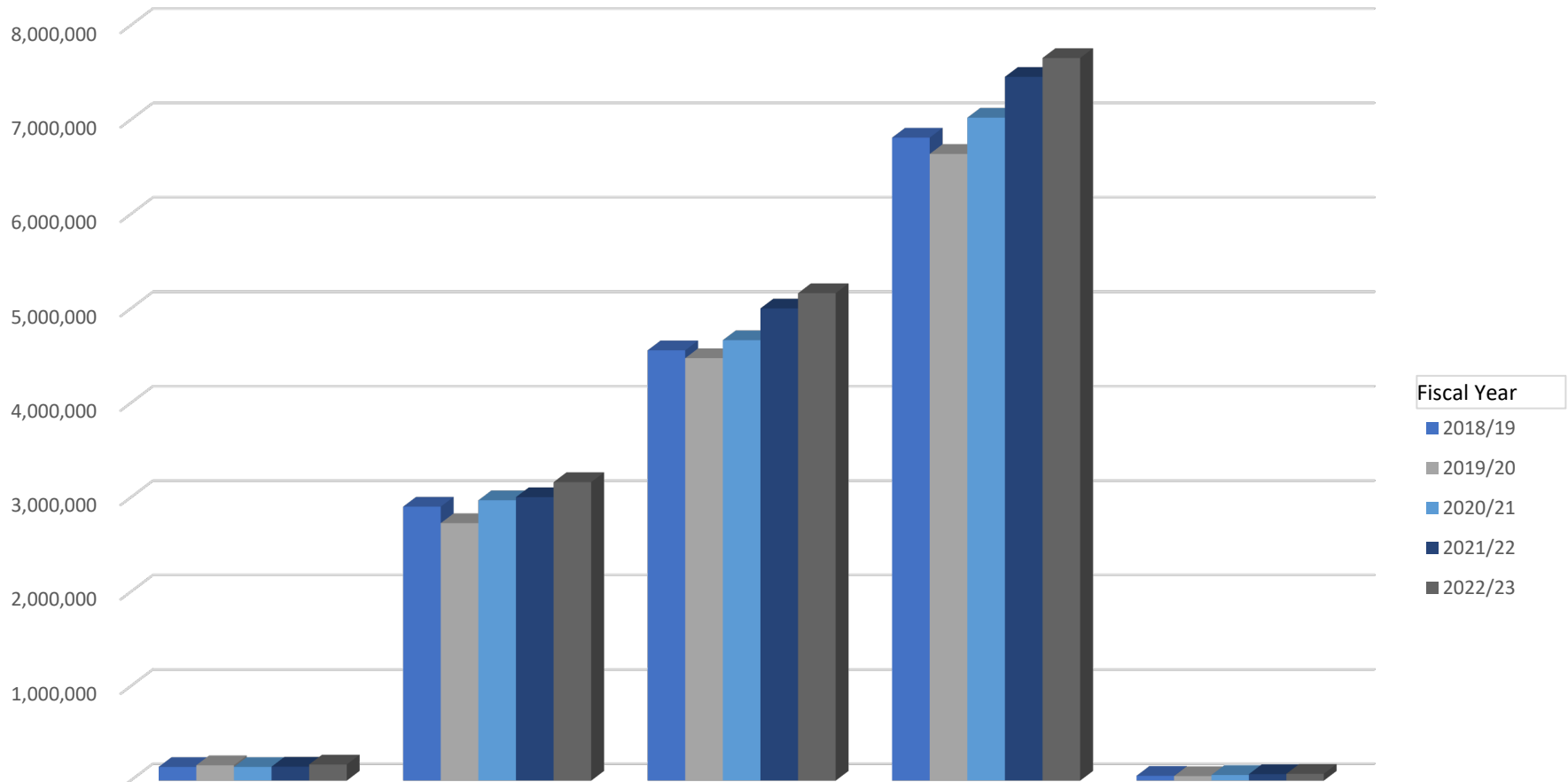


	Legislative	Judicial	General Government	Public Safety	Health and Welfare	Recreation and Culture	Other	Capital Outlay	Debt Service	Transfers Out
2018/19	335,244	5,233,376	8,981,550	14,334,143	1,063,880	15,000	16,654	613,050	181,811	4,174,431
2019/20	423,364	4,885,703	8,757,901	13,926,267	1,210,802	15,000	15,989	720,771	200,588	4,655,218
2020/21	272,072	5,256,690	9,091,447	15,007,135	1,169,331	15,000	7,936	318,835	305,786	5,647,003
2021/22	325,309	5,489,033	9,876,257	16,590,368	1,166,002	17,000	18,184	672,786	325,060	6,014,208
2022/23	323,194	5,652,821	10,398,147	17,592,695	1,297,090	17,000	16,293	2,141,724	433,455	5,604,590

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

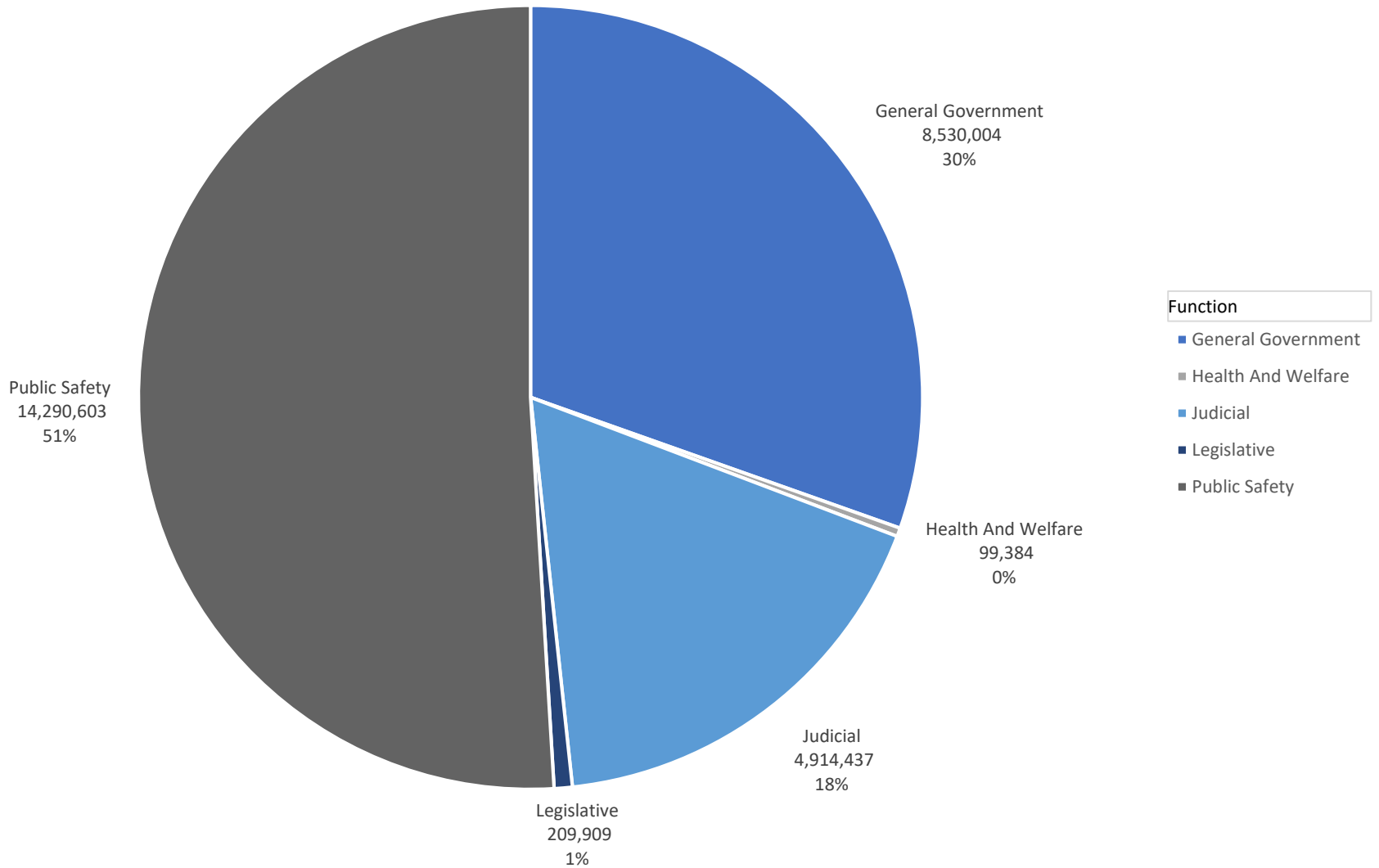


General Fund (101)
Wages by Function
October 1 through September 30



	Legislative	Judicial	General Government	Public Safety	Health And Welfare
2018/19	145,520	2,904,040	4,559,935	6,812,047	51,393
2019/20	163,054	2,729,669	4,477,062	6,639,045	48,501
2020/21	145,300	2,971,628	4,667,150	7,023,304	59,617
2021/22	148,170	3,005,179	5,003,563	7,455,865	69,130
2022/23	171,090	3,164,013	5,164,890	7,655,302	72,484

General Fund (101)
Personnel by Function
October 1, 2022 through September 30, 2023



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)	2023	
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	101,051,986	14,629,202			
5	Enter retirement pension system's liabilities (total pension liability ending)	Most Recent Audit Report	183,699,493	18,455,399			
6	Funded ratio	Calculated	55.0%	79.3%			
7	Actuarially Determined Contribution (ADC)	Most Recent Audit Report	6,483,452	637,199			
8	Governmental Fund Revenues	Most Recent Audit Report	71,623,491	71,623,491			
9	All systems combined ADC/Governmental fund revenues	Calculated	9.9%	9.9%			
10	Membership						
11	Indicate number of active members	Actuarial Funding Valuation used in Most Recent Audit Report	338	151			
12	Indicate number of inactive members	Actuarial Funding Valuation used in Most Recent Audit Report	84	25			
13	Indicate number of retirees and beneficiaries	Actuarial Funding Valuation used in Most Recent Audit Report	368	62			
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	-10.37%	-10.37%			
16	Enter actual rate of return - prior 5-year period	Actuarial Funding Valuation used in Most Recent Audit Report or System Investment Provider	4.95%	4.95%			
17	Enter actual rate of return - prior 10-year period	Actuarial Funding Valuation used in Most Recent Audit Report or System Investment Provider	6.79%	6.79%			
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	16	16			
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	109,159,488	15,807,005			
25	Enter retirement pension system's actuarial accrued liabilities using uniform assumptions	Actuarial Funding Valuation used in Most Recent Audit Report	192,084,314	19,446,328			
26	Funded ratio using uniform assumptions	Calculated	56.8%	81.3%			
27	Actuarially Determined Contribution (ADC) using uniform assumptions	Actuarial Funding Valuation used in Most Recent Audit Report	7,635,900	847,068			
28	All systems combined ADC/Governmental fund revenues	Calculated	11.8%	11.8%			
29	Pension Trigger Summary						
30	Does this system trigger "underfunded status" as defined by PA 202 of 2017?	Primary government triggers: Less than 60% funded <u>AND</u> greater than 10% ADC/Governmental fund revenues. Non-Primary government triggers: Less than 60% funded	NO	NO	NO	NO	NO

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

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

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

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

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

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)	2023	
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		
OPEB System Name (not division) 1	Eaton County Retiree Health Care Trust	If your OPEB system is separated by divisions, you would only enter one system. For example, one could have different divisions of the same system for union and non-union employees. However, these would be only one system and should be reported as such on this form.
OPEB System Name (not division) 2	Eaton County - Health & Rehab Serv Facility	
OPEB System Name (not division) 3		
OPEB System Name (not division) 4		
OPEB System Name (not division) 5		

Line	Descriptive Information	Source of Data	System 1	System 2	System 3	System 4	System 5
1	Is this unit a primary government (County, Township, City, Village)?	Calculated	YES	YES	YES	YES	YES
2	Provide the name of your retirement health care system	Calculated from above	Eaton County Retiree Health Care Trust	Eaton County - Health & Rehab Serv Facility			
3	Financial Information						
4	Enter retirement health care system's assets (system fiduciary net position ending)	Most Recent Audit Report	18,069,623	-			
5	Enter retirement health care system's liabilities (total OPEB liability)	Most Recent Audit Report	54,238,508	866,493			
6	Funded ratio	Calculated	33.3%	0.0%			
7	Actuarially determined contribution (ADC)	Most Recent Audit Report	3,842,132	64,240			
7a	Do the financial statements include an ADC calculated in compliance with Numbered Letter 2018-3?	Most Recent Audit Report	YES	YES			
8	Governmental Fund Revenues	Most Recent Audit Report	71,623,491	71,623,491			
9	All systems combined ADC/Governmental fund revenues	Calculated	5.5%	5.5%			
10	Membership						
11	Indicate number of active members	Actuarial Funding Valuation used in Most Recent Audit Report	78	4			
12	Indicate number of inactive members	Actuarial Funding Valuation used in Most Recent Audit Report					
13	Indicate number of retirees and beneficiaries	Actuarial Funding Valuation used in Most Recent Audit Report	156	2			
14	Provide the amount of premiums paid on behalf of the retirants	Most Recent Audit Report or Accounting Records		24,848			
15	Investment Performance						
16	Enter actual rate of return - prior 1-year period	Actuarial Funding Valuation used in Most Recent Audit Report or System Investment Provider	11.81%				
17	Enter actual rate of return - prior 5-year period	Actuarial Funding Valuation used in Most Recent Audit Report or System Investment Provider	5.48%				
18	Enter actual rate of return - prior 10-year period	Actuarial Funding Valuation used in Most Recent Audit Report or System Investment Provider	5.41%				
19	Actuarial Assumptions						
20	Assumed Rate of Investment Return	Actuarial Funding Valuation used in Most Recent Audit Report	6.25%	0.00%			
21	Enter discount rate	Actuarial Funding Valuation used in Most Recent Audit Report	6.25%	4.00%			
22	Amortization method utilized for funding the system's unfunded actuarial accrued liability, if any	Actuarial Funding Valuation used in Most Recent Audit Report	Level Dollar	Level Percent			
23	Amortization period utilized for funding the system's unfunded actuarial accrued liability, if any	Actuarial Funding Valuation used in Most Recent Audit Report	15	20			
24	Is each division within the system closed to new employees?	Actuarial Funding Valuation used in Most Recent Audit Report	Yes	Yes			
25	Health care inflation assumption for the next year	Actuarial Funding Valuation used in Most Recent Audit Report	6.25%	4.70%			
26	Health care inflation assumption - Long-Term Trend Rate	Actuarial Funding Valuation used in Most Recent Audit Report	3.50%	4.30%			
27	Uniform Assumptions						
28	Enter retirement health care system's actuarial value of assets using uniform assumptions	Actuarial Funding Valuation used in Most Recent Audit Report	17,209,664	-			
29	Enter retirement health care system's actuarial accrued liabilities using uniform assumptions	Actuarial Funding Valuation used in Most Recent Audit Report	55,128,360	866,493			
30	Funded ratio using uniform assumptions	Calculated	31.2%	0.0%			
31	Actuarially Determined Contribution (ADC) using uniform assumptions	Actuarial Funding Valuation used in Most Recent Audit Report	4,018,352	64,240			
32	All systems combined ADC/Governmental fund revenues	Calculated	5.7%	5.7%			
33	Summary Report						
34	Did the local government pay the retiree insurance premiums for the year?	Accounting Records	YES	YES			
35	Did the local government pay the normal cost for employees hired after June 30, 2018?	Accounting Records	N/A	N/A			
36	Does this system trigger "underfunded status" as defined by PA 202 of 2017?	Primary government triggers: Less than 40% funded AND greater than 12% ARC/Governmental fund revenues. Non-Primary government triggers: Less than 40% funded	NO	NO	NO	NO	NO

Requirements (For your information, the following are requirements of P.A. 202 of 2017)
Local governments must post the current year report on their website or in a public place
The local government must electronically submit the form to its governing body.
Local governments must have had an actuarial experience study conducted by the plan actuary for each retirement system at least every 5 years
Local governments must have had a peer actuarial audit conducted by an actuary that is not the plan actuary OR replace the plan actuary at least every 8 years.

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, 2024 through December 31, 2024
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	Lives Covered	Contracts Covered	Quarterly Adj	Fixed Costs	Total Costs	Quarterly Totals	Average Cost Per Life	Average Cost Per Contract
Jan, 2024	150,094	156,520	252,618	-	559,232	1,100	503		137,902	697,135		634	1,386
Feb, 2024	444,478	160,348	266,269	(17,699)	853,396	1,104	502		137,628	991,025		898	1,974
Mar, 2024	-	-	-	-	-			-	-	-	1,688,160		
Apr, 2024	-	-	-	-	-				-	-			
May, 2024	-	-	-	-	-				-	-			
Jun, 2024	-	-	-	-	-			-	-	-	-		
Jul, 2024	-	-	-	-	-				-	-			
Aug, 2024	-	-	-	-	-				-	-			
Sep, 2024	-	-	-	-	-			-	-	-	-		
Oct, 2024	-	-	-	-	-				-	-			
Nov, 2024	-	-	-	-	-				-	-			
Dec, 2024	-	-	-	-	-			-	-	-	-		
Totals	594,572	316,868	518,887	(17,699)	1,412,629			-	275,531	1,688,160	1,688,160	1,532	3,360
% of Totals	35.22%	18.77%	30.74%	-1.05%	83.68%			0.00%	16.32%				

Eaton County
Blue Cross Blue Shield Analysis
January 1, 2024 through December 31, 2024
All County Active Employees

Month	Blue Cross Facility Costs	Blue Shield Professional Services	Prescription Drug Coverage	Stop Loss Credits	Medical Total	Lives Covered	Contracts Covered	Quarterly Adj	Fixed Costs	Total Costs	Quarterly Totals	Average Cost Per Life	Average Cost Per Contract
Jan, 2024	116,226	115,970	160,458	-	392,654	762	301		82,522	475,176		624	1,579
Feb, 2024	341,605	127,424	186,788	(17,699)	638,117	765	299		81,974	720,091		941	2,408
Mar, 2024					-					-	1,195,267		
Apr, 2024					-					-			
May, 2024					-					-			
Jun, 2024					-					-	-		
Jul, 2024					-					-			
Aug, 2024					-					-			
Sep, 2024					-					-	-		
Oct, 2024					-					-			
Nov, 2024					-					-			
Dec, 2024					-					-	-		
Totals	457,831	243,394	347,246	(17,699)	1,030,771			-	164,496	1,195,267	1,195,267	1,566	3,984
% of Totals	38.30%	20.36%	29.05%	-1.48%	86.24%			0.00%	13.76%				

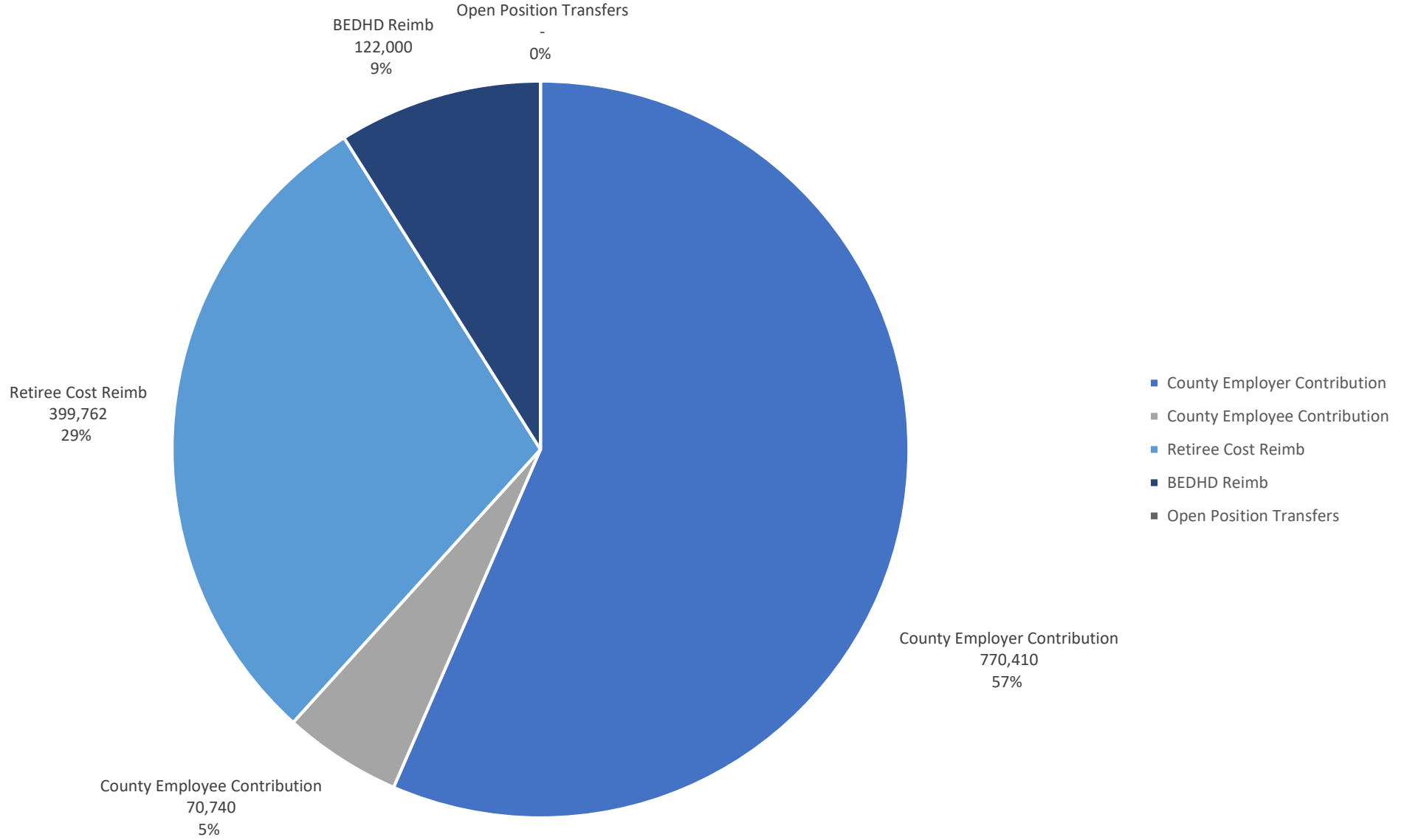
Eaton County
Blue Cross Blue Shield Analysis
January 1, 2024 through December 31, 2024
All County Retirees

Month	Blue Cross Facility Costs	Blue Shield Professional Services	Prescription Drug Coverage	Stop Loss Credits	Medical Total	Lives Covered	Contracts Covered	Quarterly Adj	Fixed Costs	Total Costs	Quarterly Totals	Average Cost Per Life	Average Cost Per Life
Jan, 2024	31,719	28,331	88,616	-	148,666	229	154		42,221	190,887		834	1,240
Feb, 2024	78,994	22,188	65,199	-	166,380	229	155		42,495	208,875		912	1,348
Mar, 2024					-					-	399,762		
Apr, 2024					-					-			
May, 2024					-					-			
Jun, 2024					-					-	-		
Jul, 2024					-					-			
Aug, 2024					-					-			
Sep, 2024					-					-	-		
Oct, 2024					-					-			
Nov, 2024					-					-			
Dec, 2024					-					-	-		
Totals	110,713	50,519	153,814	-	315,046			-	84,715	399,762	399,762	1,746	2,587
% of Totals	27.69%	12.64%	38.48%	0.00%	78.81%			0.00%	21.19%				

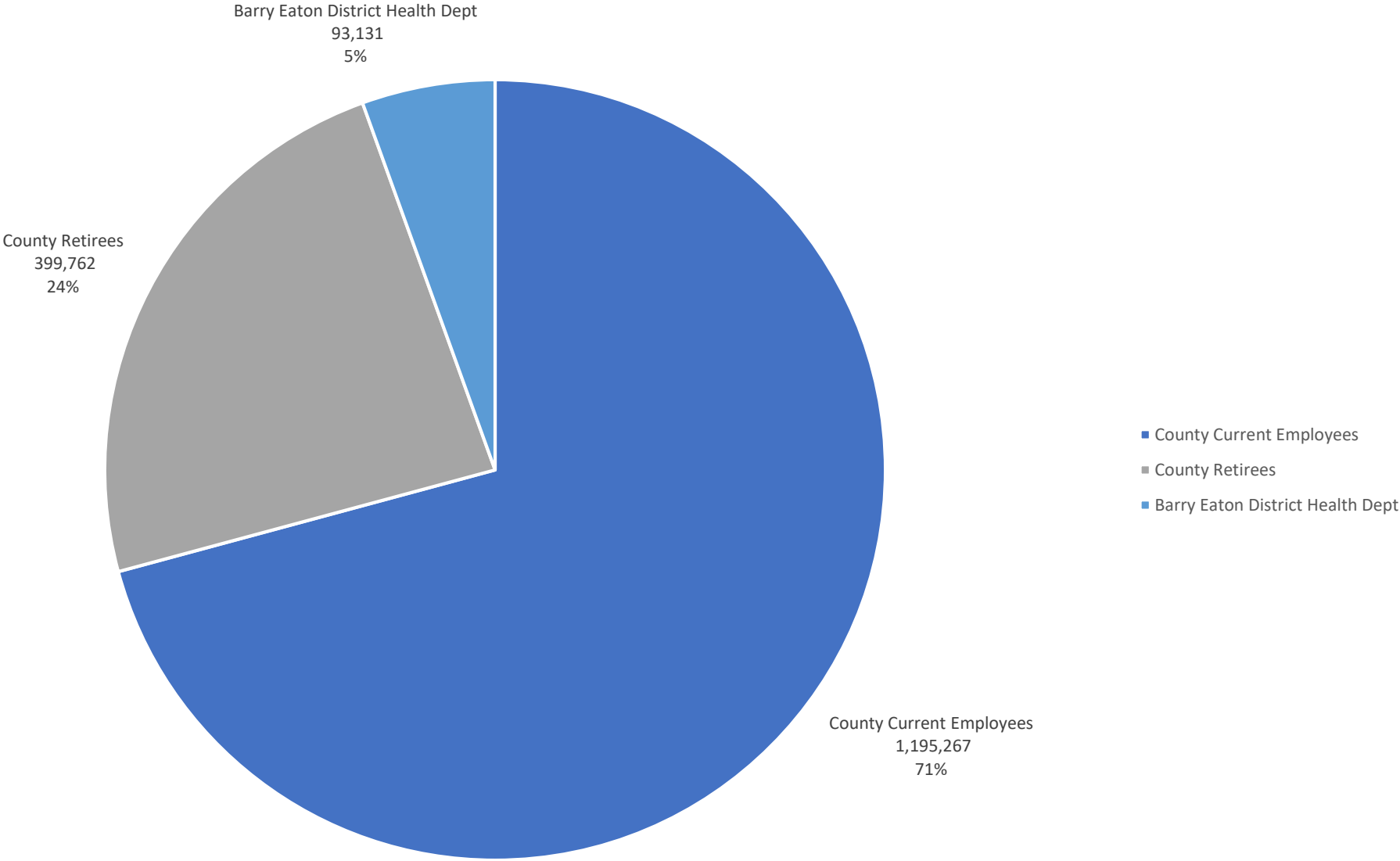
Eaton County
Blue Cross Blue Shield Analysis
January 1, 2024 through December 31, 2024
Barry Eaton District Health Department Active Employees and Retirees

Month	Blue Cross Facility Costs	Blue Shield Professional Services	Prescription Drug Coverage	Stop Loss Credits	Medical Total	Lives Covered	Contracts Covered	Quarterly Adj	Fixed Costs	Total Costs	Quarterly Totals	Average Cost Per Life	Average Cost Per Life
Jan, 2024	2,149	12,219	3,545	-	17,913	109	48		13,160	31,072		285	647
Feb, 2024	23,880	10,737	14,283	-	48,899	110	48		13,160	62,058		564	1,293
Mar, 2024					-					-	93,131		
Apr, 2024					-					-			
May, 2024					-					-			
Jun, 2024					-					-	-		
Jul, 2024					-					-			
Aug, 2024					-					-			
Sep, 2024					-					-	-		
Oct, 2024					-					-			
Nov, 2024					-					-			
Dec, 2024					-					-	-		
Totals	26,029	22,956	17,827	-	66,811			-	26,319	93,131	93,131	851	1,940
% of Totals	27.95%	24.65%	19.14%	0.00%	71.74%			0.00%	28.26%				

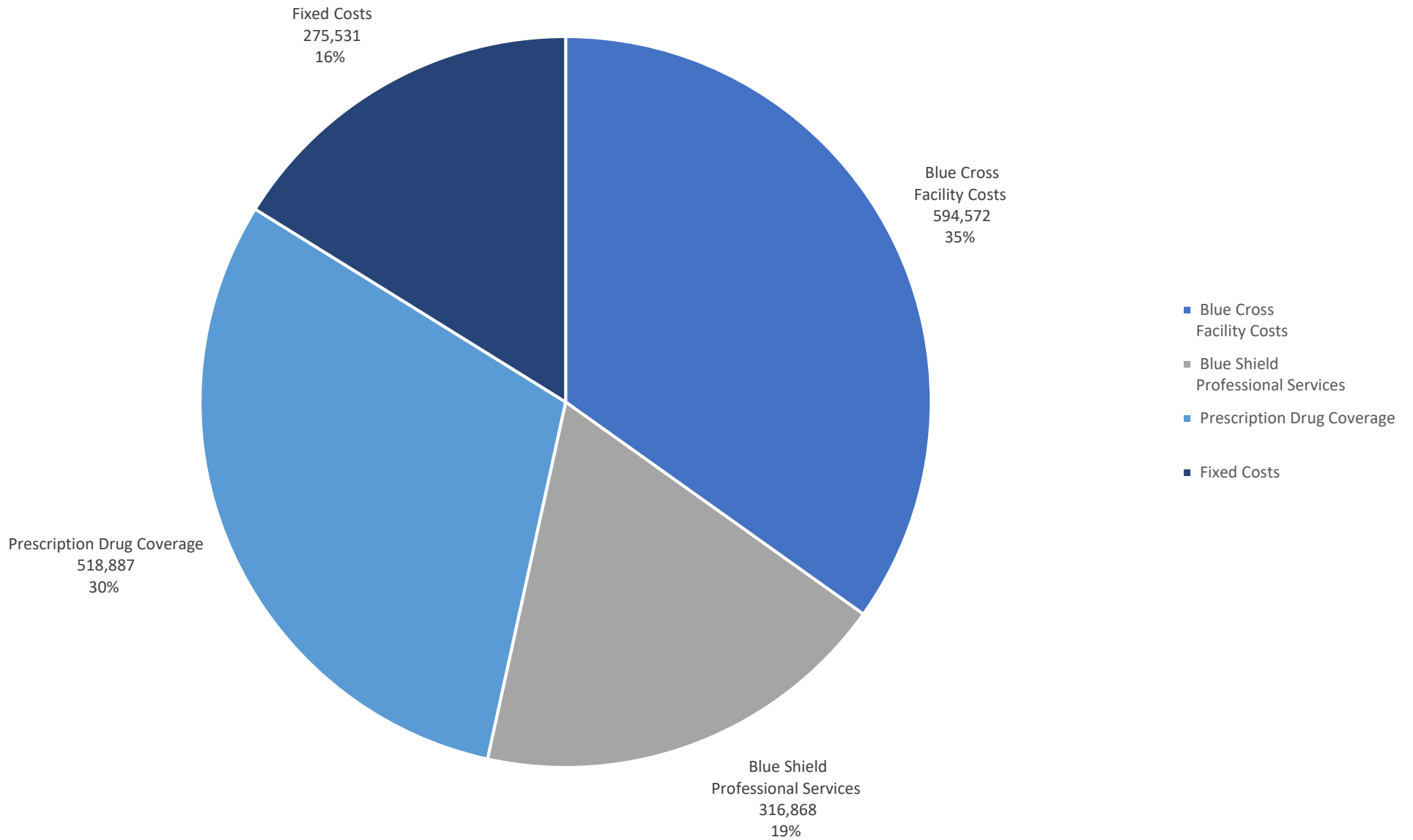
Calendar Year 2024
Health Insurance Contribution Sources



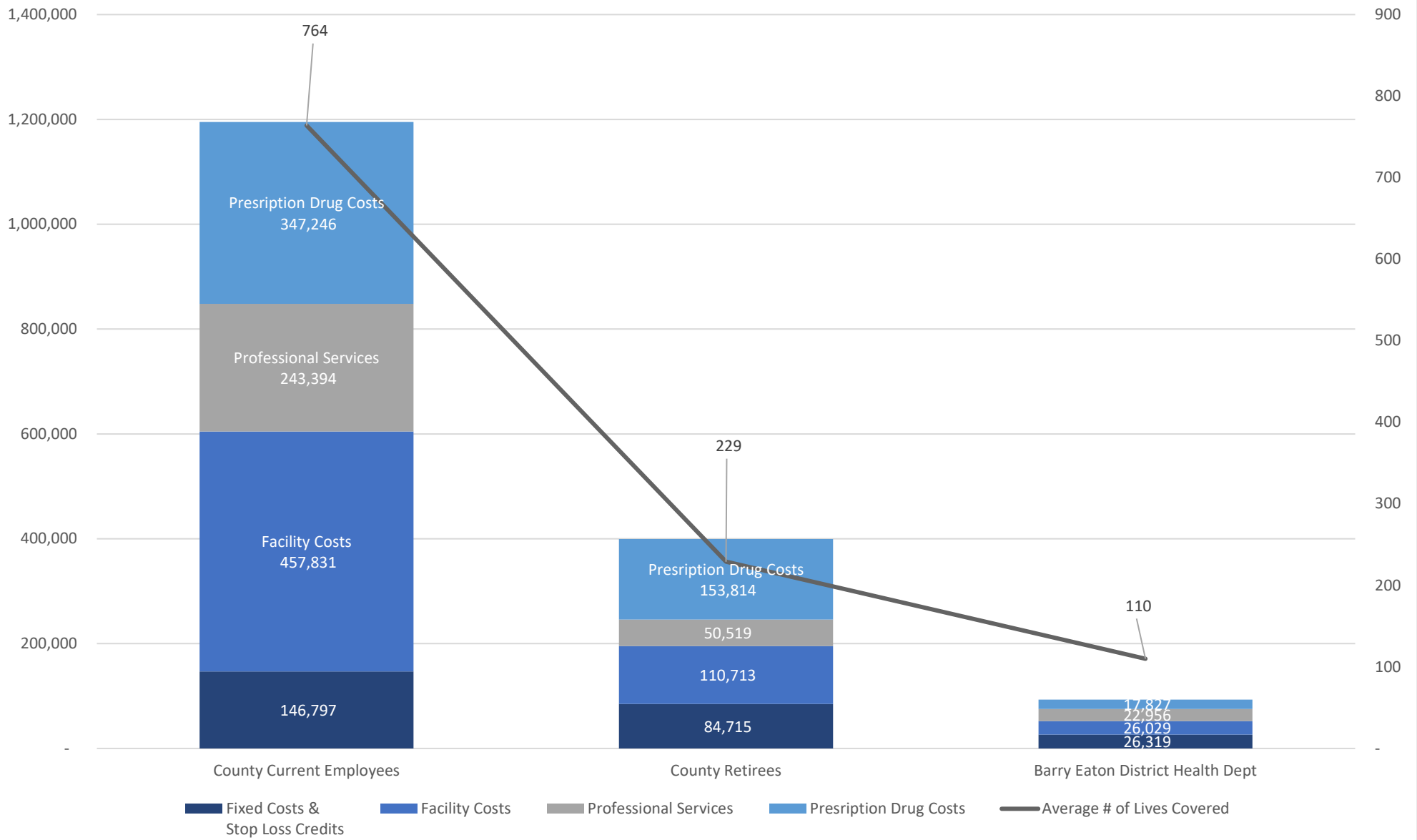
**Calendar Year 2024
Expenses by Group**



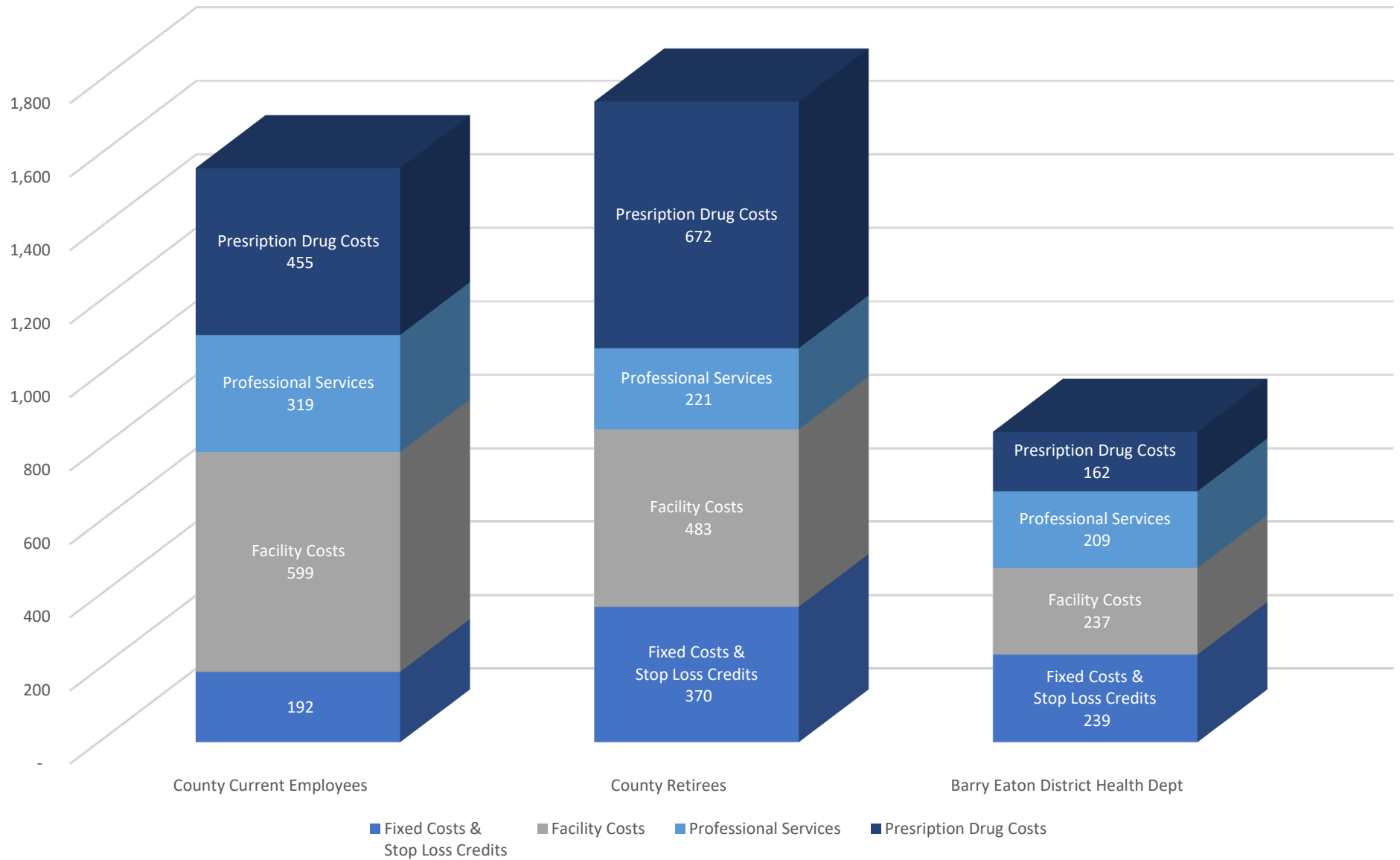
Calendar Year 2024 Health Insurance Expenses



Calendar Year 2024 Total Cost Per Group by Type



Calendar Year 2024
Average Cost Per Covered Life by Cost Type



Eaton County
Blue Cross Blue Shield Analysis
January 1, 2024 through December 31, 2024
All County Retirees

Month	Deferred Eligibility			Currently Eligible				Total Lives Eligible for Coverage
	Current Employees Eligible for Retirees' Health	Current Employee Spouses Eligible for Coverage	Not Current Employees, Eligible at Age 55, Including Spouses	Eligible, Not Enrolled or Receiving Stipend	Eligible, Receiving Stipend in Lieu of Coverage	Currently Enrolled in Retirees' Health		
						Not Yet Medicare Eligible	Medicare Eligible	
Jan, 2024	65	31	37	35	5	61	169	403
Feb, 2024	65	31	37	35	5	61	168	402
Mar, 2024	62	29	36	34	5	66	169	401
Apr, 2024								
May, 2024								
Jun, 2024								
Jul, 2024								
Aug, 2024								
Sep, 2024								
Oct, 2024								
Nov, 2024								
Dec, 2024								
Average	64	30.33	36.67	34.67	5	62.67	168.67	402
% of Totals	15.92%	7.54%	9.12%	8.62%	1.24%	15.59%	41.96%	

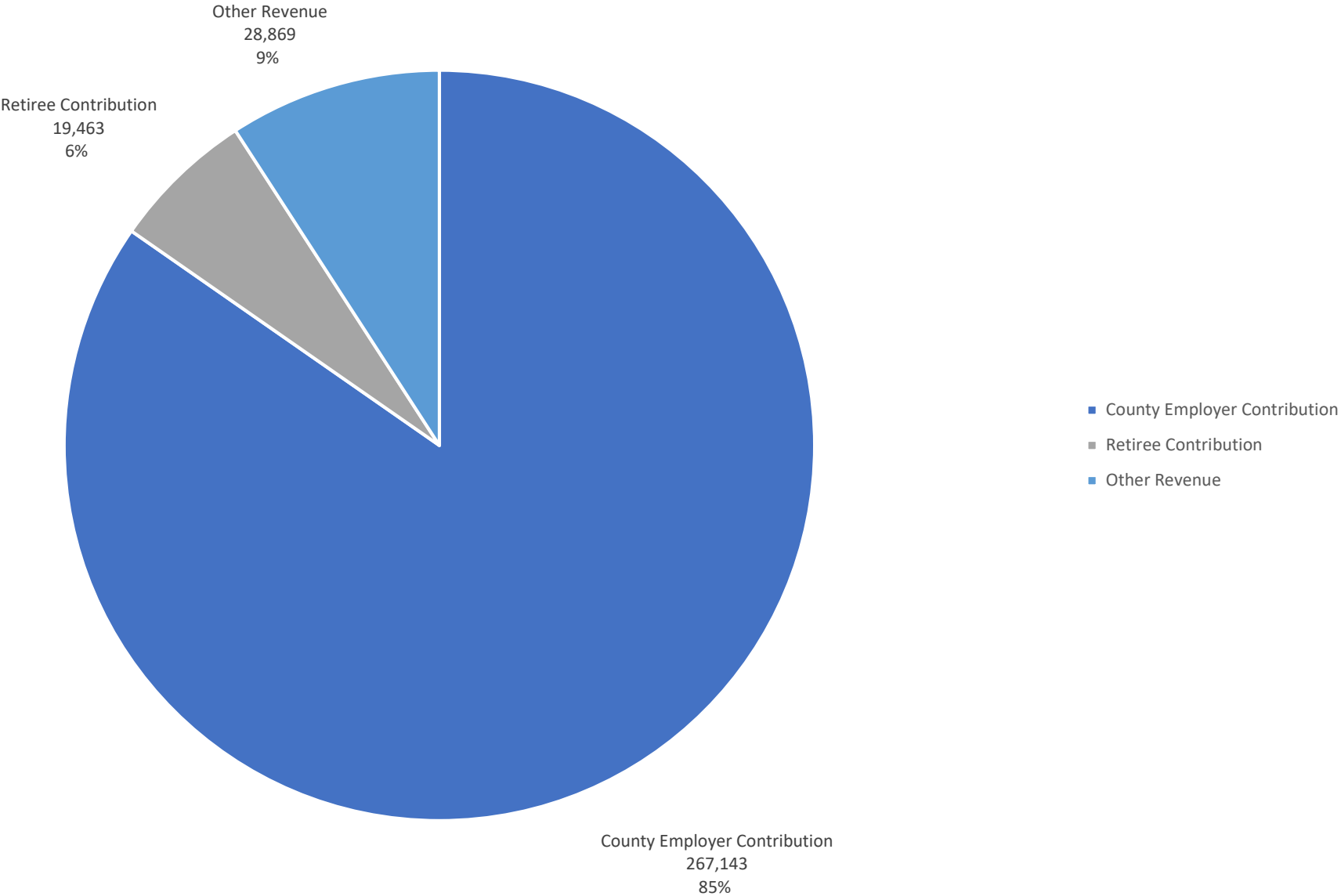
All County Retirees

Current Employees Eligible for Retiree's Health						County Employer Contribution		Retiree Contribution		Other Revenue		Revenue Total		Blue Cross Blue Shield Expenses		Other Expenses		Total Expenses		Comparison to Revenue		Estimated Fund Balance		Blue Cross Budgeted Expenses		Comparison to Budget	
Month	Health	Contribution	Contribution	Revenue	Total																						
Jan, 2024	65	133,043	18,471	11,070	162,584		190,887	6,809	197,696	(35,112)	287,539		204,749	13,863													
Feb, 2024	65	134,100	992	17,799	152,891		208,875	5,650	214,525	(61,634)	225,906		204,749	(4,126)													
Mar, 2024	62				-		-	-	-	-	225,906																
Apr, 2024					-		-	-	-	-	225,906																
May, 2024					-		-	-	-	-	225,906																
Jun, 2024					-		-	-	-	-	225,906																
Jul, 2024					-		-	-	-	-	225,906																
Aug, 2024					-		-	-	-	-	225,906																
Sep, 2024					-		-	-	-	-	225,906																
Oct, 2024					-		-	-	-	-	225,906																
Nov, 2024					-		-	-	-	-	225,906																
Dec, 2024					-		-	-	-	-	225,906																
Totals	64	267,143	19,463	28,869	315,475	399,762	12,459	412,221	(96,746)	225,906	409,498	9,736															
% of Totals		84.68%	6.17%	9.15%																							

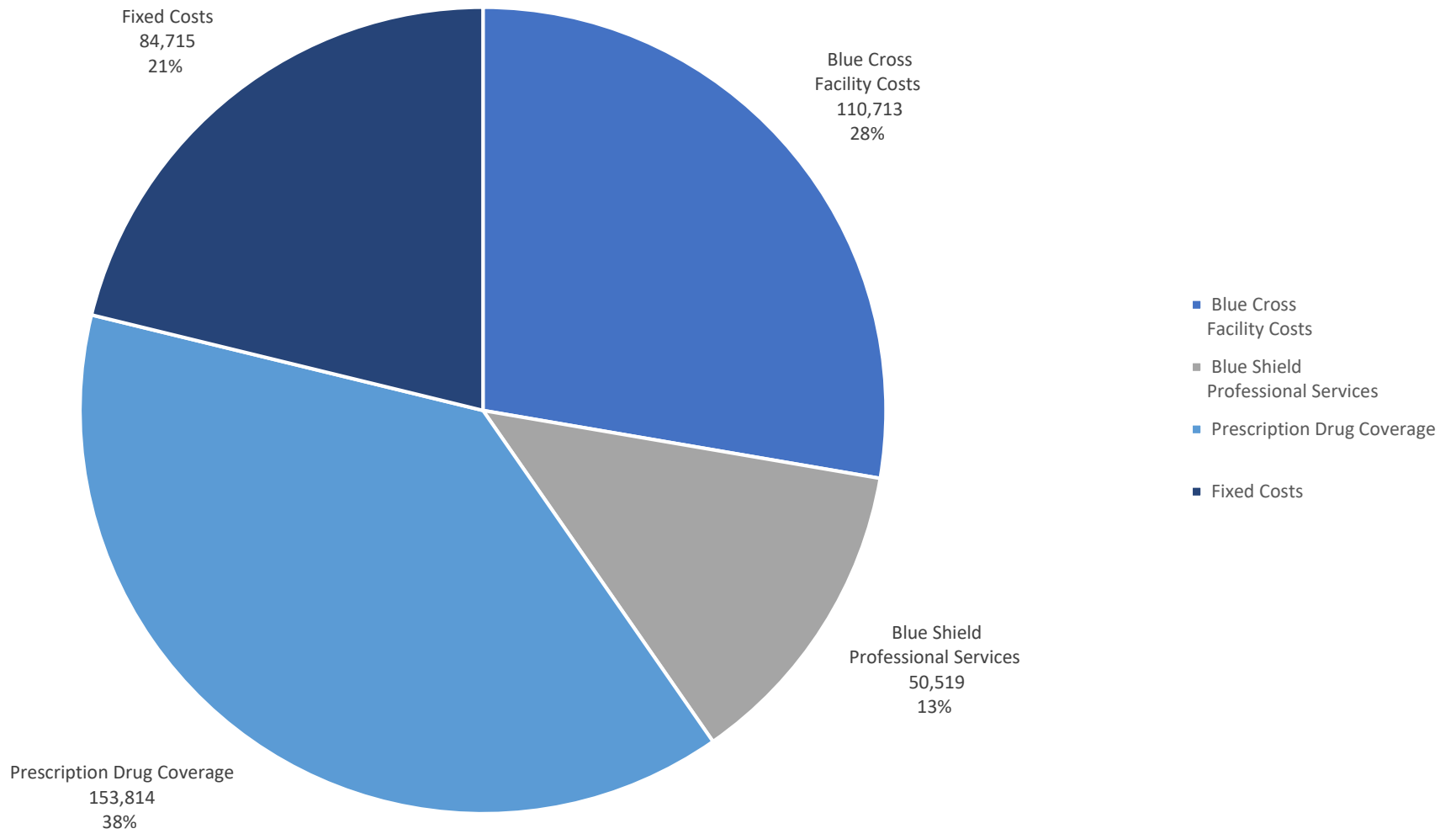
Eaton County
Blue Cross Blue Shield Analysis
January 1, 2024 through December 31, 2024
All County Retirees

Month	Blue Cross Facility Costs	Blue Shield Professional Services	Prescription Drug Coverage	Stop Loss Credits	Medical Total	Contracts	Quarterly Adj	Fixed Costs	Total Costs	Quarterly Totals	Average Cost Per Contract
Jan, 2024	31,719	28,331	88,616	-	148,666	154		42,221	190,887		1,240
Feb, 2024	78,994	22,188	65,199	-	166,380	155		42,495	208,875		1,348
Mar, 2024					-				-	399,762	
Apr, 2024					-				-		
May, 2024					-				-		
Jun, 2024					-				-	-	
Jul, 2024					-				-		
Aug, 2024					-				-		
Sep, 2024					-				-	-	
Oct, 2024					-				-		
Nov, 2024					-				-		
Dec, 2024					-				-	-	
Totals	110,713	50,519	153,814	-	315,046		-	84,715	399,762	399,762	2,587
% of Totals	27.69%	12.64%	38.48%	0.00%	78.81%		0.00%	21.19%			

**Health Insurance Contribution Sources
County Retirees Only
Calendar Year 2024**



**Health Insurance Expenses
County Retirees Only
Calendar Year 2024**



2023-2024 BUDGET

AS OF JANUARY, 2024

	2023/2024 AMENDED BUDGET	2023/2024 YEAR TO DATE	2023/2024 ESTIMATED	FAVORABLE (UNFAVORABLE)
REVENUES				
CHILD CARE GRANT	\$ 2,463,361	\$ 649,886	\$ 1,805,631	\$ (657,730)
RAISE THE AGE GRANT	10,058,790	684,718	9,129,084	(929,706)
USDA FOOD PROGRAM	50,000	16,751	50,254	254
PARENT & GOVT REIMBURSEMENT	70,000	7,606	22,819	(47,181)
OTHER COUNTY REIMBURSEMENT	10,000	36,450	84,350	74,350
PROGRAM REIMBURSEMENTS	110,000	19,521	82,500	(27,500)
FUND BALANCE-CARRYOVER	-	-	-	-
TRANSFERS IN - GENERAL FUND (101)	1,243,454	-	1,243,454	-
TRANSFERS IN - JUVENILE MILLAGE (296)	1,327,802	-	1,327,802	-
TOTAL REVENUES	\$ 15,333,407	\$ 1,414,933	\$ 13,745,894	\$ (1,587,513)
EXPENSES				
YOUTH FACILITY	\$ 2,734,366	\$ 617,411	\$ 2,398,590	\$ 335,776
COMMUNITY BASED TREATMENT	474,487	-	-	474,487
DAY TREATMENT PROGRAM	717,626	200,546	697,902	19,724
IN-HOME CARE	347,668	110,733	375,353	(27,685)
RAISE THE AGE PROGRAM	10,058,790	669,277	9,129,084	929,706
OUT OF HOME PLACEMENT	4,900	-	-	4,900
INELIGIBLE FOR REIMBURSEMENT	85,899	10,583	31,748	54,151
INSTITUTIONAL CARE	102,000	-	-	102,000
STATE/COUNTY WARD CHARGEBACKS	500,000	145,714	432,403	67,597
PREVENTION PROGRAMS	307,671	79,417	139,417	168,254
TOTAL EXPENSES	\$ 15,333,407	\$ 1,833,682	\$ 13,204,497	\$ 2,128,910
EXCESS REVENUE OVER EXPENSE	\$ -	\$ (418,749)	\$ 541,398	\$ 541,398
9/30/21 FUND BALANCE	\$ 742,010			
9/30/22 FUND BALANCE	\$ 489,715			
9/30/23 ESTIMATED FUND BALANCE	\$ 1,436,992			
PROJECTED 9/30/24 FUND BALANCE			\$ 1,978,390	

	FAMILY	PRIVATE		OTHER	YOUTH	COMMUNITY					STATE/COUNTY	CHILD
MONTH	FOSTER CARE	AGENCY FOSTER CARE	INDEPENDENT LIVING	COUNTY/OUT OF STATE	FACILITY DETENTION/ RESIDENTIAL	BASED TREATMENT	DAY TREATMENT	IN-HOME CARE	RAISE THE AGE PROGRAM	INELIGIBLE FOR REIMB	WARD CHARGEBACKS	PLACEMENT DAYS
OCTOBER	-	-	-	-	411	-	217	465	31	-	516	1,640
NOVEMBER	-	-	-	-	349	-	165	390	30	-	319	1,253
DECEMBER	-	-	-	-	344	-	96	372	31	-	331	1,174
JANUARY	-	-	-	-	283	-	134	527	155	-	404	1,503
FEBRUARY	-	-	-			-				-	-	-
MARCH	-	-	-			-				-	-	-
APRIL	-	-	-			-				-	-	-
MAY	-	-	-			-				-	-	-
JUNE	-	-	-			-				-	-	-
JULY	-	-	-			-				-	-	-
AUGUST	-	-	-			-				-	-	-
SEPTEMBER	-	-	-			-				-	-	-
DAYS YTD	0	0	0	0	1,387	0	612	1,754	247	0	1,570	5,570
COST YTD	-	-	-	-	617,411.06	-	200,546.44	110,733.48	669,277.06	10,582.52	145,713.83	1,754,264.39
COST PER DAY	-	-	-	-	445.14	-	327.69	63.13	2,709.62	-	185.62	314.95
COUNTY COST PER DAY	-	-	-	-	222.57	-	163.85	31.57	1,354.81	-	92.81	0.00
PROJECTED DAYS	0	0	0	0	4,161	0	1,836	5,262	741	0	4,710	16,710
PROJECTED COST	-	-	-	-	2,398,590.49	-	697,901.61	375,352.51	9,129,084.17	31,747.56	432,402.83	\$13,065,079.17
ORIGINAL BUDGET	\$ 4,900	\$ -	\$ -	\$ 102,000	\$ 2,734,366	\$ 474,487	\$ 717,626	\$ 347,668	\$ 10,058,790	\$ 85,899	\$ 500,000	\$ 15,025,736
CURRENT BUDGET	4,900	-	-	102,000	2,734,366	474,487	717,626	347,668	10,058,790	85,899	500,000	15,025,736
PROJECTED COST	-	-	-	-	2,398,590	-	697,902	375,353	9,129,084	31,748	432,403	13,065,079
FAVORABLE (UNFAVORABLE)	4,900	-	-	102,000	335,776	474,487	19,724	(27,685)	929,706	54,151	67,597	1,960,657

	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24
Detention Occupancy %	75%	53%	74%	61%								
Treatment Occupancy %	100%	99%	74%	60%								
Community Based Treatment%	0%	0%	0%	0%								
Day Treatment Occupancy %	49%	46%	27%	39%								

Days Expensed to date	31	31	31	31	31	31	31	31	31
Total Annual Days	365	365	365	136	365	365	365	365	365
	8%	8%	8%	23%	8%	8%	8%	8%	8%

2023/2024 ESTIMATED STATEWARD/COUNTY CHILD CARE PLACEMENT DAYS & COST

4

MONTH	COUNTY BOARD AND CARE	STATEWARD BOARD AND CARE	GOVERNMENT BENEFITS	TOTAL STATEWARD PLACEMENT DAYS
OCTOBER	299	217	-	516
NOVEMBER	165	154	-	319
DECEMBER	177	154	-	331
JANUARY	196	208		404
FEBRUARY				-
MARCH				-
APRIL				-
MAY				-
JUNE				-
JULY				-
AUGUST				-
SEPTEMBER				-
DAYS YTD	837	733	-	1,570
COST YTD	\$ 130,566.36	\$ 21,704.44	\$ (6,556.97)	\$ 145,713.83
COST PER DAY	\$ 311.99	\$ 59.22	\$ -	\$ 185.62
CHARGEBACK RATE	\$ 155.99	\$ 29.61	\$ -	\$ 92.81
PROJECTED DAYS	2,511	2,199	-	4,710
PROJECTED COST	\$ 387,453.02	\$ 64,407.48	\$ (19,457.68)	\$ 432,402.83
OCTOBER	44,651.46	9,141.96	(2,823.14)	50,970.28
NOVEMBER	28,170.56	1,869.56	(1,086.55)	28,953.57
DECEMBER	28,905.95	1,869.56	-	30,775.51
JANUARY	28,838.39	8,823.36	(2,647.28)	35,014.47
FEBRUARY				-
MARCH				-
APRIL				-
MAY				-
JUNE				-
JULY				-
AUGUST				-
SEPTEMBER				-
COST YTD	\$ 130,566.36	\$ 21,704.44	\$ (6,556.97)	\$ 145,713.83

EATON COUNTY BOARD OF COMMISSIONERS

APRIL 17, 2024

**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.

Compliance Plan and Cost Analysis Renewal - FY 2025

Applicant

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APP # _____

1. Applicant Information

- a. Applicant Name Eaton County
- b. Organizational Unit
- c. Address 1045 Independence Blvd.
- d. Address 2
- e. City Charlotte State MI Zip 48813
- f. Federal ID Number 38-6004847 Reference No. 038626248 Unique Entity Id.
- g. Agency's fiscal year (beginning month and day) -
- h. Agency Type
- ☒ City ☐ Township ☒ County
- ☐ Village

2. Project Information

- a. Project Name Compliance Plan and Cost Analysis Renewal - FY 2025
- b. Is implementing agency same as Applicant ☒ Yes ☐ No
- c. Implementing Agency Name
- d. Project Start Date Oct-01-2024 End Date Sep-30-2025
- e. Amount of Funds Requested Project Cost
- f. Agency Local Share: 448,814.26

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3. Contacts**a. Project Director / Primary Contact**

Name Timothy Havis
Title Chief Public Defender
Mailing Address Eaton County Public Defender's Offi
City Charlotte State MI Zip 48813
Telephone (517) 543-4449 Fax
E-mail Address thavis@eatoncounty.org

b. Financial Officer

Name Melissa Ballard
Title Grant Accountant
Mailing Address 1045 Independence Blvd
City Charlotte State MI Zip 48813-1033
Telephone (517) 543-2213 Fax (517) 543-3331
E-mail Address mballard@eatoncounty.org

c. Authorized Official

Name Jim Mott
Title Chair, Board of County Commissioners
Mailing Address 1045 Independence Blvd
City Charlotte State MI Zip 48813
Telephone (517) 543-2122 Fax
E-mail Address chairperson@eatoncounty.org

d. Financial Officer

Name Heidi Kirchen
Title Grant Accountant
Mailing Address 1045 Independence Blvd
City Charlotte State MI Zip 48813
Telephone (517) 543-2135 Fax (517) 543-3331
E-mail Address hkirchen@eatoncounty.org

Additional Information

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Submitter Information

Funding Unit/System Name: Eaton County

☐ I hereby certify that I am authorized to submit the application and the information and representations contained in the application is true and correct.

Submitted By (include name, title, email address and phone number):

Name:

Title:

Email Address:

Phone Number:

Date:

Signature:

Delivery System Model

1. What type of indigent defense delivery system do you have currently? (indicate all that apply):

- ☒ Public Defender Office (county employees)
- ☐ Public Defender Office (non-profit/vendor model)
- ☒ Managed Assigned Counsel System (Name of MAC Attorney Manager and P#:) [Timothy Havis P63258]
- ☐ Contract Defender System
- ☐ Regionalized system or coordination with other trial court funding units

If you are unsure about your type of indigent defense delivery system, more information can be found in MIDC's report entitled Delivery System Reform Models (2016), posted here: <https://michiganidc.gov/resources>. Questions can also be directed to your MIDC Regional Manager.

2. Are you proposing to change your type of indigent defense delivery system for next year? Please respond Yes or No. ☐ Yes ☒ No
3. If you are changing your indigent defense delivery system, what model do you plan to use next year?

Standard 1 - Training and Education

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APP # _____

Standard 1**Training of Attorneys**

4. Number of attorneys who accept adult criminal defense assignments as of October 1 17
5. Number of attorneys with less than 2 years of Michigan criminal defense experience as of October 1 3

In EGrAMS, please include a list of names and P#s of all the attorneys who accept adult criminal defense case assignments in your system, including conflict counsel and counsel for youths charged as adults and qualification level for assignments.

6. What is your plan for training attorneys with less than 2 years of Michigan criminal defense experience?

Attend the CDAM "A is for Attorney Training prior to the FY 25. Provide additional training for new attorneys provided by local bar organizations as well as MIDC endorsed training seminars.

7. Please describe your system's training plan, including how compliance will be tracked for reporting requirements:

The primary accumulation of CLEs will be through CDAM annual training programs. This will be enhanced by CDAM video On Demand offerings, NAPD training, SADO training as well as local bar presentations and training sessions.

As the attorneys complete his or her CLE training they will upload these proofs or documentation on the CE Broker website.

Will you require your attorneys to submit attendance directly through the MIDC's continuing legal education database provider, CE Broker? ☒ Yes ☐ No

If no, please describe how attendance will be tracked and reported to the MIDC:

8. If an attorney does not complete the required training, how will the system address the noncompliance?

The attorney will be suspended from the conflict roster list and have any cases they currently are handling removed from his or her care and be reassigned. Once the attorney has cured the noncompliance he or she may petition to be reinstated on the roster list.

For any staff attorneys who refuse to participate in required training, this would lead to reassignment of his or her caseload and termination from the office.

Standard 2 - Initial Interview

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APP # _____

Standard 2

Initial Client Interviews

9. The MIDC Standards require the selection and assignments of attorneys to be done independently from the judiciary. How and when are defense attorneys notified of new assignments?

For staff attorneys: once the determination has been made that the defendant is qualified for Indigent Defense Services and after the arraignment has taken place, the staff attorneys are assigned cases by the chief public defender or chief assistant public defender either individually or based upon an assignment spreadsheet for misdemeanors. Once the data on the client is uploaded into the Data Software system, the legal assistant in charge sends a corresponding email to the staff attorney informing he or she that a new case has been assigned to them.

For conflict roster attorneys, the Chief Public Defender or Chief Assistant Public Defender will, after making the determination that a conflict roster attorney is necessary, send an email to the conflict roster attorney next up in the rotation for placement and see if he or she can accept the assignment. A short period of time is allowed for response until the next conflict roster attorney is contacted about placement. Once placed, the conflict roster attorneys are provided necessary information to file an appearance or a substitution of attorneys will be executed, whichever is appropriate.

10. How are you verifying that in-custody attorney client interviews occur within three business days?

A "new case" alert is emailed to the staff attorney and is reviewed and cleared manually once the in-custody visitation is completed. For conflict roster attorneys they are required to note in an initial email when the client was seen.

11. How are you verifying attorneys' introductory communications with out-of-custody clients?

For staff attorneys, entry notes in the Data Software program are reviewed for notes of when first contact is made.

For conflict roster attorneys, the attorney is required to send an email to the office indicating the initial attempt to contact the client.

12. How are you compensating attorneys for conducting initial interviews? Please include whether you intend to compensate attorneys differently for in-custody and out-of-custody interviews.

Initial interviews are not separately compensated for with staff attorneys.

For conflict roster attorneys, the attorneys are compensated at an hourly rate based upon the the current level of criminal matter according to MIDC Standard 8.

Confidential Meeting Spaces

13.	How many confidential meeting spaces are in the jail?	4
14.	What is the TOTAL amount of confidential meeting spaces in the courthouse?	8

15. How many confidential meeting spaces in the courthouse are for in-custody clients? 2

Please describe these spaces.

There are two face to face rooms in the jail that provide for the release of discovery and viewing of videos, the signing of paperwork and such. There is a phone to phone room separated by plexiglass that allows a private conversation. There is also a small room inside the jail that allows meetings with clients unseparated by barriers that is used during after work or weekend hours.

There are holding cells within the courthouse that provide for phone calls via a phone system but are only private where there are no other persons in the holding cell, although the attorney end of the conversation need not be heard by anyone but the client. The phone system is going through an update and has been more useful. There is a similar phone system in the circuit court portion of the courthouse but largely unworkable. There have been planning meetings that involve getting a new system in place and hopefully that will be this year.

There is also a new feature that allows each inmate in the jail to have his or her own tablet for communications such as short emailing, video visitation and discovery review. Provided the client can find a private area to participate in the video call, this will greatly increase the ability of attorneys to facilitate the initial 72 hour contact and more as the system progresses. This is a brand new feature but appears to be working well.

16. How many confidential meeting spaces in the courthouse are for out-of-custody clients? 9

Please describe these spaces.

There are 5 small meeting rooms off the common corridors for use by attorneys and clients. There is the PD office communication room that can be used privately. There is a larger conference room that may also be used to private conferences. The PD Office Annex in the courthouse also has 2 private offices that can be made available for private conversations with clients.

17. Any changes from the prior year's compliance plan for your confidential meeting spaces? Please respond Yes or No. ☐ Yes ☒ No

If Yes, please describe the proposed changes.

Standard 3 - Investigation and Experts

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Standard 3

Experts and Investigators

18. The MIDC Standards require approval of expert and investigative assistance to be independent from the judiciary. Describe the process of how attorneys request expert witness assistance for their indigent clients:

Both staff and conflict roster attorneys are provided a request form for the application of either an expert or an investigator submitted to the PD Office Chief or Chief Assistant for review and approval. Once an initial investigation is underway, the attorneys are expected to stay in contact with either the investigator or expert to insure the process is followed up on for report production, etc.

19. Any change from the prior year's process to request expert witness assistance? ☐ Yes ☒ No
Please respond Yes or No.

If yes, please explain the change:

20. Describe the process of how attorneys request investigative assistance:

Both staff attorneys and conflict roster attorneys are provided an fillable form to set out details of what is needed for the investigation; this form is then sent to the Chief and Assistant Chief for review and approval or in house investigations to the investigators for review and processing.

21. Any change from the prior year's process to request investigative assistance? ☐ Yes ☒ No
Please respond Yes or No.

If yes, please explain the change:

22. How are attorney requests (whether approved or denied) for experts and investigators tracked by the system?
Please include approved and denied requests.

Each request is kept as a digital record and counted within the quarterly reports. The forms are designated as either being approved or denied. The forms are stored in the client files for long term keeping.

For conflict roster attorneys, the requests are also kept digitally but not stored in a client file but rather a monthly or quarterly expert and/or investigator folder.

Standard 4 - Counsel at First Appearance

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Standard 4

Counsel at First Appearance and Other Critical Stages

23. The MIDC Standards require the selection and assignments of attorneys to be done independently from the judiciary. How are you providing counsel at first appearance and all arraignments? Please provide detail for circuit and district court coverage.

The PD Office maintains a scheduling calendar for FACs for either conflict roster attorneys or staff attorneys to provide arraignments on the designated days that correspond to the court's arraignment schedule for either walk-in arraignments, scheduled arraignments or jail arraignments. For the bulk of the jail arraignments, these are covered by the 3 senior staff attorneys. For district and circuit court probation violation arraignments, these are covered by staff attorneys who are predesignated for coverage of those courts during the week or month of staffing duties.

24. How are you providing counsel at all other critical stages? Please provide details:

Staff attorneys are assigned to both district and circuit courts on a weekly and monthly rotating basis and are responsible for handling FAC duties in that court as the needs arise.

25. How are you compensating attorneys for Standard 4? Please provide detail for compensating counsel at first appearance and compensating counsel at all other critical stages.

The conflict roster attorneys that provide FAC coverage are paid on an hourly basis based upon Standard 8 rates. Usually the scheduled arraignment times are set forth by the court in 4 hour blocks of time. For staff attorneys, this is part of their overall salary so no additional compensation is necessary.

26. Do you have a prison in your County? ☒ Yes ☐ No

If Yes, how is counsel provided to people charged with crimes while incarcerated in the prison?

Do you seek reimbursement for the cost of counsel from the Michigan Department of Corrections? ☒ Yes ☐ No

27. Are there or will there be any misdemeanor cases where your court accepts pleas without the defendant appearing before a magistrate or a judge? For example, pleas by mail, over the counter pleas, pleas online, etc. Please answer Yes or No. ☒ Yes ☐ No

28. Describe how counsel is offered to a defendant making a plea who does not appear before a magistrate or judge:

29. Any change from the prior year's attorney compensation for Standard 4? Please respond Yes or No. ☒ Yes ☐ No

If yes, please describe in the cost analysis.

Standard 5 - Attorney Assignment

FOR OFFICE USE ONLY:	Version # _____	APP # _____

Standard 5

The MIDC Standards require independence from the court including the selection and assignment of attorneys, attorney compensation and approval of requests for expert and investigative assistance.

30. How will attorneys be selected to provide adult indigent criminal defense services in your indigent defense system? Please describe any eligibility requirements needed by the attorneys as well as the selection process:

The delivery model is a staffed PD Office with conflict/roster attorneys also providing services. Cases are assigned to staff attorneys based upon the case type, the complexity of the case and the attorney's demonstrated ability to handle the case based upon other MIDC Standards.

Misdemeanor attorneys will be assigned misdemeanor cases not to exceed 400 non-traffic cases per year. The assignments are based upon a courtroom schedule created by the Public Defender to provide courtroom coverage for each district court for 6 month cycles. The attorneys will be responsible for new cases assigned for the week as well as probation violations scheduled within each week.

Felony attorneys are assigned cases on an individual basis by the Public Defender or Chief Assistant. These assignments are based upon the categories of C, B and A level cases, with each attorney needing the required MIDC Standards qualification to receive an assignment. Also, with the felony attorneys capped at 150 cases annually, a careful record is kept of the number of cases assigned to each attorney and it is desired that assignments are balanced out between the attorneys who may receive felony assignments.

Roster and Conflict attorneys will also be required to have the same MIDC Standards qualification before receiving a request for coverage of a felony case and are expected to also maintain the CLEs required for continued assignment. The selection process is that from the available list of conflict/roster attorneys, on a rotational basis, an email is sent to the attorney requesting that they take a case. Time is given for the attorney to respond; if accepted, the case details are sent. If no response is given, then the request for assignment goes to the next conflict/roster attorney on the list.

31. Will the selection process be facilitated by a committee of stakeholders? ☒ Yes ☐ No

If so, please list the titles of participating officials, agencies, or departments as appropriate.

32. Who will approve an attorney's eligibility to receive assigned cases? Public Defender

33. Who will assign work to the attorneys in the indigent defense system? Please include the person's name, title, employer and/or supervisor.

Person's Name: Timothy Havis

Title: Public Defender

Employer and/or Supervisor: Eaton County Public Defender's Office

34. Who will review and approve attorney billing? Timothy Havis or Daniel Pawluk

35. Who will approve requests for expert and investigative assistance? Timothy Havis or Daniel Pawluk

36. Who will review and approve expert and investigative billing? Timothy Havis or Daniel Pawluk

37. What is your appeal process to resolve any potential conflicts between the assigned attorney and the person(s) assigning casework?

Disputes that may arise over conflicts between the Public Defender and the assigned conflict/roster attorney would be made to the Ingham County Public Defender's Office via a mutual agreement between the two Public Defender's Offices to mediate such matters.

If the conflict arises between the Public Defender and a staff attorney, and the matter is not purely of a legal assignment nature, the County Controller for Eaton County would be advised and would resolve the issue.

38. What is your appeal process to resolve any potential conflicts between the assigned attorney and the person(s) or reviewing/approving billing?

As this question seems only to relate to conflict/roster attorney issues over submitted billing, the process would be to refer the matter to the Ingham County Public Defender's Office for review via an agreement between the two Public Defender's Offices. Beyond that, the Eaton County Controller's Office would be turned for for other simple billing matters.

39. What is your appeal process to resolve denied or partially denied requests for expert or investigative assistance?

Disputes that may arise over denial or partial denial of requests for expert or investigative assistance between the Public Defender and the assigned conflict/roster attorney would be made to the Ingham County Public Defender's Office via a mutual agreement between the two Public Defender's Offices to mediate such matters.

Standard 6 - Indigent Defense Workloads

FOR OFFICE USE ONLY:

Version # _____

APP # _____

Standard 6

Indigent Defense Workloads

40. Public defender offices, assigned counsel, and contract attorneys should not exceed the caseload levels adopted in MIDC Standard 6. Are there sufficient attorneys in your funding unit to meet the caseload standard? Please answer Yes or No
- ☒ Yes ☐ No

41. Does the system currently have a process to monitor caseloads? Please answer Yes or No
- ☒ Yes ☐ No

If yes, please briefly describe your current process for monitoring and auditing caseloads.

The total number of assigned cases are tracked either by the Data Software system used by the PD Office, or by assignment spreadsheets in the case of felony assignment. These numbers are reviewed periodically to insure compliance with the workload standards.

If no, what will your plan be for monitoring and auditing caseloads?

42. How many attorneys in your system maintain a private/retained or a partial trial-level criminal caseload? (For example, an attorney working on civil matters, youth defense, family legal matters, appellate cases, etc.)
- ☐ None
- ☒ 1 - 9
- ☐ 10 - 49
- ☐ 50+

43. Who will be responsible for monitoring and auditing caseload calculations? Timothy Havis

44. How will caseloads be locally monitored throughout the year? How will attorneys be notified when they have reached their caseload cap?

Attorneys will be required to update the Public Defender on a quarterly basis the total number of case type assignments and/or retained cases based upon the applicable breakdown of case type.

If it appears that the attorney is approaching the cap on the number of cases they may have under this standard, the attorney will be informed and subsequent reporting will be done on a monthly basis. If an attorney exceeds the allowable number of cases, the Public Defender will suspend new assignments for that permissible time period.

45. Will you have a process to gather information about an attorney's caseload or assignments from other funding units?

The attorney receiving assignments will be expected to provide that documentation

46. What action will be taken when the caseload cap is reached?

Any new assignments will be suspended until the time period for accepting cases has elapsed

Standard 7 - Qualification of Counsel

FOR OFFICE USE ONLY:

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APP # _____

Standard 7

Qualification of Counsel

47. Eligibility for particular case assignments must be based on counsel's ability, training and experience. Are there sufficient attorneys in your funding unit to meet the caseload standard? Please answer Yes or No ☒ Yes ☐ No

Does your funding unit currently have a process to identify qualifications of counsel for particular assignments? Please answer Yes or No. ☒ Yes ☐ No

If yes, briefly describe your current process for identifying counsel's qualifications.

A thorough review has been undertaken with each attorney's years of practice, number of trials and complexity of cases to provide a starting point for qualifications that will be added to each year in reviewing the required qualification.

If no, what will your plan be to identify counsel's qualifications?

48. Who will be responsible for assessing counsel's qualifications? Timothy Havis

49. How will attorneys be notified of their qualification level? Annual Review

50. What will be your appeal process if a private/roster attorney disagrees with their qualification level?

Any disagreement over qualifications will be taken up with the Ingham County Public Defender's Office under a mutual agreement between the two offices to review such matters.

Review of Counsel

51. The quality of the representation provided by indigent defense providers must be monitored and regularly assessed. Does your system currently have a process to review counsel? Please answer Yes or No. ☒ Yes ☐ No

If yes, briefly describe your current process for reviewing counsel, including participants in the review process.

The Public Defender and Chief Assistant will regularly review the representation provided by the staff attorneys. Individual staff attorneys shall be fully reviewed twice a year as it relates to quality of representation and assesment of outcome of cases.

If no, what will your plan be for reviewing counsel?

52. Who will be responsible for reviewing counsel?

53. How often will the reviews occur?

Determining Indigency, Contribution, Reimbursement

FOR OFFICE USE ONLY:

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APP # _____

Determining Indigency, Contribution, Reimbursement

54. Will judges and/or court staff conduct all indigency screening in every proceeding? ☐ Yes ☒ No
Please answer Yes or No

If no, who will screen for indigency? Timothy Havis or Daniel Pawluk

Is this screener the Appointing Authority? ☒ Yes ☐ No

If the screener is not the Appointing Authority, does the Appointing Authority oversee the screening process? ☐ Yes ☐ No

Briefly describe your process for screening for indigency.

Each prospective client undergoes an intake process where information is collected for the Data Software system population and provided to the FAC to conduct the arraignment. At the same time a financial statement is also created. Both of these are used by the appointing authority to determine indigency. The client's net income less allowable expenses are reviewed to determine. Any other relevant information is gathered that may affect indigency determination, such as seriousness of the charge, current incarceration, etc., and if the client qualifies they will be provided legal counsel unless the client expressly rejects assignment of counsel.

What is the process for appealing a determination that a person does not qualify for appointed counsel?

Any appeal of the qualification for indigency may be taken up with a renewed request by the defendant to the appointing authority, for instance where a job is lost after arraignment and economic situations change. If there is still a qualification issue, any appeal will be addressed with the Ingham County Public Defender's Office under a mutual agreement between the two offices to review such matters.

55. Are you designating an Appointing Authority to conduct indigency screening for purposes of MCR 6.005(B)? ☒ Yes ☐ No

Will you seek contribution from partially indigent defendants? ☒ Yes ☐ No

56. In cases where contribution is appropriate, who is going to make request with the court for contribution? Timothy Havis

57. In cases where contribution is appropriate, what is your process for determining the amount that a person should contribute during the pendency of the case to their defense?

The amount of contribution will be based upon the Indigency Standard promulgated by LARA, with reviewing the Contribution Decision Tree, and capped at no more than 25%, though that number will likely be much lower.

58. What is your process for obtaining contribution?

Once contribution is decided upon and discussed with the client, a SCAO form for contribution is executed between the client and the Public Defender or Chief Assistant and then submitted to the court. Any proceeds are to be sent to the Treasurer's Office for accounting and processed to the Controller's Office for disbursement into the general fund.

59. What is the process for challenging a request for contribution?

This is appealable to the Ingham County Public Defender's Office via an agreement between the two offices for such matters.

60. Do your courts/judges order reimbursement for attorney fees at the conclusion of a case? ☒ Yes ☐ No

Attorney Compensation

FOR OFFICE USE ONLY:

Version # _____

APP # _____

Attorney Compensation

61. The MIDC Standards set minimum hourly rates for roster attorneys accepting assignments in adult criminal cases. Are ALL roster attorneys (not full time employees of a public defender office) paid on an hourly basis? ☒ Yes ☐ No

If yes [hourly rates are paid], is there any cap or maximum on the hours that can be billed? ☐ Yes ☒ No

If yes, please explain.

If no [hourly rates are not paid], please describe how attorneys are compensated (flat rate contract, event based, shift coverage, etc). **Please address the following:**

Are attorneys compensated based on caseloads and does the compensation account for increases or decreases in caseload size?

What other factors were considered in arriving at the payment?

Are attorneys able to seek extraordinary compensation?

How do attorneys seek reimbursement for case-related expenses?

How will your system demonstrate that the compensation is equivalent to the MIDC minimum hourly rates? (type of invoicing, etc).

62. All roster attorneys should be provided regular, periodic payments.

How often are attorney invoices processed and paid? Monthly

In lengthy cases, is periodic billing and payment during the course of representation allowed? ☒ Yes ☐ No

Miscellaneous

FOR OFFICE USE ONLY:

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APP # _____

Personnel

In the cost analysis, please provide detail about all personnel employed by the funding unit. This should include DIRECT SERVICE PROVIDERS (Public Defender Chief, Deputy Chief, Assistant Defenders, and staff of the defender office employed by the system) as well as ANCILLARY STAFF (court clerks, sheriff employees, etc.)

Ancillary Staff

63. In limited circumstances, the MIDC can fund some other system staffing needs if required to implement one of the MIDC standards. These requests are evaluated each year.

64. Do you have any ancillary staff? Please answer Yes or No.

☐ Yes ☒ No

If yes, what standard(s) or reporting needs do they meet?

If yes, how are you tracking time for ancillary staff?

65. For existing ancillary staff, are there any personnel positions/hours eliminated, reduced or increased from the prior year? Please answer Yes or No.

☐ Yes ☒ No

If yes, please explain in the cost analysis and attach documentation to support the request for any increase.

66. Are any new ancillary staff positions or hours requested from the prior year? Please answer Yes or No.

☐ Yes ☒ No

If yes, please explain in the cost analysis and attach documentation to support the new request.

Reimbursement Costs for Creating Plan

An indigent criminal defense system may submit to the MIDC an estimate of the cost of developing a plan and cost analysis for implementing the plan under MCL 780.993(2). Please attach documentation of planning time for FY24, if seeking reimbursement under this provision.

Are you requesting reimbursement of planning costs?

☐ Yes ☒ No

If yes, do you have receipts showing that non-funding unit employees have been paid?

☐ Yes ☒ No

What is the amount you are seeking in reimbursement?

Costs Associated with Data Collection

The MIDC shall fund reasonable costs associated with data required to be collected under the MIDC Act that is over and above the local unit of government's data costs for other purposes pursuant to MCL 780.993 (10).

Are you requesting funding for costs associated with data collection?

☐ Yes ☒ No

If yes, please describe (cost for case management system, hiring personnel, etc.)

What is the amount you are seeking for this funding? \$

Reminders

- You must also complete a cost analysis.
- In order to complete your application, you must update or confirm the list of the attorneys providing services with P numbers.
- If applicable, you must submit documentation supporting your request under MCL 780.993(2) for reimbursement for the cost of compliance planning.

List of the attorneys providing services

Attorneys Accepting Assignments

Name of Attorney	Bar Number	Title	Type of Office	Years Practicing Criminal Defense in Michigan
Timothy Havis	P63258	Public Defender	Public Defender	24.0
Daniel Pawluk	P41589	Chief Asst. Public Defender	Public Defender	36.0
Jeffrey Kaplan	P72649	Senior Asst. Public Defender	Public Defender	13.0
Daniel Sturdevant	P82936	Asst. Public Defender	Public Defender	6.0
Kathryn Price	P85007	Asst. Public Defender	Public Defender	4.0
John Finley	P86315	Asst. Public Defender	Public Defender	2.0
Michael McCue	P56160	Asst. Public Defender	Public Defender	2.0
Tyler Silvestri	P84665	Asst. Public Defender	Public Defender	0.5
AJ Harrington	P00000	Asst. Public Defender	Public Defender	0.0
David Carter	P54862	Conflict Counsel	Private Attorneys	27.0
Lyonel Woolley	P76022	Conflict Counsel	Private Attorneys	12.0
Brendon Basiga	P69369	Conflict Counsel	Private Attorneys	18.0
Conrad Vincent	P58070	Conflict Counsel	Private Attorneys	26.0
Ron Berry	P70047	Conflict Counsel	Private Attorneys	18.0
Amanda Love	P79201	Conflict Counsel	Private Attorneys	10.0

Cost Analysis

Instructions for Completion of the Fiscal Year 2024 Cost Analysis

Please complete all sections of the spreadsheet and narrative relevant to your request for grant funds. The cost analysis request is for the total adult criminal indigent defense system cost funded by the state grant, local share, and other funding sources. As noted in the narrative for each budget category, please highlight or make note of a new or changed budget request. Justification of expenses should include a clear statement as to how the position, contract, or item is a direct expense of the local indigent defense system. The request must include calculations for rates, hours and pricing of requested items. Please refer to the MIDC's GRANT MANUAL for guidance as to allowable costs. Click on 'Show Documents' to view the Grant Manual.

Does or will your system use a vendor/nonprofit model public defender office to provide indigent defense services? ☒ Yes ☐ No

Cost Analysis Detail for Compliance Plan and Cost Analysis Renewal - FY 2025
Agency: Eaton County
Application: Compliance Plan and Cost Analysis Renewal - FY 2025

4/10/2024

FOR OFFICE USE ONLY:								Version # _____	APP # _____
	Line Item	Qty	Rate	Units	UOM	Total	State Grant		
DIRECT EXPENSES									
Program Expenses									
1	Personnel								
2	Fringe Benefits								
Contractual									
1	Contracts for Attorneys								
	First Appearance Counsel Notes : \$125/hour x 17 hours/week x 52 weeks/year	17.0000	125.000	52.000		110,500.00	110,500.00		
	Conflict Case Defense Notes : Consistent with FY24 + rate increases (COLA). Misdemeanor rate \$125/hour Felony rate \$140/hour Capital rate \$155/hour At the discretion of the Chief Public Defender, an increased rate may be approved on a case-by-case basis.	1.0000	225000.000	1.000		225,000.00	225,000.00		
	Managed Assigned Counsel Administration Notes : \$125/hour x 5 hours/month x 12 months/year Conflict MAC	5.0000	125.000	12.000		7,500.00	7,500.00		
Total for Contracts for Attorneys						343,000.00	343,000.00		
2	Contracts for Experts and Investigators								
	Experts	1.0000	35000.000	1.000		35,000.00	35,000.00		

Cost Analysis Detail for Compliance Plan and Cost Analysis Renewal - FY 2025
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4/10/2024

Line Item	Qty	Rate	Units	UOM	Total	State Grant
Investigators	1.0000	15000.000	1.000		15,000.00	15,000.00
Poole/Parks/Stovall Experts	1.0000	120000.000	1.000		120,000.00	120,000.00
Notes : SADO identified 3 of these cases for Eaton County.						
Total for Contracts for Experts and Investigators					170,000.00	170,000.00
3 Contracts for Construction						
4 Contracts Other						
Case Management Software	1.0000	15100.000	1.000		15,100.00	15,100.00
Notes : Caret software.						
Legal Research Software	1.0000	9410.000	1.000		9,410.00	9,410.00
Language Line	1.0000	650.000	1.000		650.00	650.00
TLO	1.0000	1800.000	1.000		1,800.00	1,800.00
Notes : TLO - Investigator Software.						
Total for Contracts Other					26,960.00	26,960.00
Total Contractual					539,960.00	539,960.00
Other Expenses						
1 Equipment						
2 Training/Travel						
Registration Fees-CDAM estimated	17.0000	50.000	24.000		20,400.00	20,400.00
Notes : Budgeting 24 CLE hours/attorney. This ensures each attorney will be able to attend at least one CDAM conference plus have additional CLE hours to take additional classes, skills training, trial colleges, etc.						

Cost Analysis Detail for Compliance Plan and Cost Analysis Renewal - FY 2025
Agency: Eaton County
Application: Compliance Plan and Cost Analysis Renewal - FY 2025

4/10/2024

	Line Item	Qty	Rate	Units	UOM	Total	State Grant
	Bar Membership	10.0000	415.000	1.000		4,150.00	4,150.00
	Lodging-For training and conferences -	17.0000	125.000	2.000		4,250.00	4,250.00
	Meals-To follow state and local guidelines	17.0000	41.500	2.000		1,411.00	1,411.00
	Mileage	1.0000	0.655	7500.000		4,912.50	4,912.50
	NAPD Membership	17.0000	40.000	1.000		680.00	680.00
	SADO Membership	17.0000	75.000	1.000		1,275.00	1,275.00
	Training-Investigators	2.0000	500.000	1.000		1,000.00	1,000.00
	Training-Paralegal	1.0000	500.000	1.000		500.00	500.00
	Training-Support Staff	2.0000	500.000	1.000		1,000.00	1,000.00
	Training-Social Worker	1.0000	500.000	1.000		500.00	500.00
Total for Training/Travel						40,078.50	40,078.50
3	Supplies/Services						
	Transcripts	1.0000	4700.000	0.000	VAR	4,700.00	4,700.00
	Office Supplies	1.0000	3500.000	0.000	VAR	3,500.00	3,500.00
	Stationery	1.0000	1400.000	0.000	VAR	1,400.00	1,400.00
	Securus Video Visitation	1.0000	1300.000	0.000	VAR	1,300.00	1,300.00
	FOIA Requests	1.0000	2000.000	0.000	VAR	2,000.00	2,000.00
	Non Expert witness fees	1.0000	3000.000	0.000	VAR	3,000.00	3,000.00
	Telephone - internet - cellphones	1.0000	10000.000	0.000	VAR	10,000.00	10,000.00
	Clothing for clients	1.0000	1000.000	0.000	VAR	1,000.00	1,000.00
	Postage	1.0000	500.000	0.000	VAR	500.00	500.00

Cost Analysis Detail for Compliance Plan and Cost Analysis Renewal - FY 2025
Agency: Eaton County
Application: Compliance Plan and Cost Analysis Renewal - FY 2025

4/10/2024

Line Item	Qty	Rate	Units	UOM	Total	State Grant
Professional Liability Ins.	1.0000	10000.000	0.000	VAR	10,000.00	10,000.00
Liability Ins.	1.0000	7000.000	0.000	VAR	7,000.00	7,000.00
Property Ins.	1.0000	1500.000	0.000	VAR	1,500.00	1,500.00
Non-expert Witness Fees	1.0000	3000.000	0.000	VAR	3,000.00	3,000.00
Copier Service Agreements	1.0000	6000.000	0.000	VAR	6,000.00	6,000.00
Key Card Access - Annex Office Notes : Key card access to be installed at the PD annex office in the courthouse. This space is being modified into PD office space during FY24. Key card access to be installed in FY25, once modification is complete.	1.0000	4000.000	0.000	VAR	4,000.00	4,000.00
Zoom	1.0000	200.000	0.000	VAR	200.00	200.00
Total for Supplies/Services					59,100.00	59,100.00
Total Other Expenses					99,178.50	99,178.50
TOTAL DIRECT EXPENSES					639,138.50	639,138.50
INDIRECT EXPENSES						
Indirect Costs						
1 Indirect Costs						
Total Indirect Costs					0.00	0.00
TOTAL INDIRECT EXPENSES					0.00	0.00
TOTAL EXPENDITURES					639,138.50	639,138.50

Cost Analysis Summary for Compliance Plan and Cost Analysis Renewal - FY 2025
Agency: Eaton County
Application: Compliance Plan and Cost Analysis Renewal - FY 2025

4/10/2024

	Category	Total	State Grant	Narrative
DIRECT EXPENSES				
Program Expenses				
1	Personnel	0.00	0.00	
2	Fringe Benefits	0.00	0.00	
Contractual				
1	Contracts for Attorneys	343,000.00	343,000.00	
2	Contracts for Experts and Investigators	170,000.00	170,000.00	
3	Contracts for Construction	0.00	0.00	
4	Contracts Other	26,960.00	26,960.00	
Total Contractual		539,960.00	539,960.00	
Other Expenses				
1	Equipment	0.00	0.00	
2	Training/Travel	40,078.50	40,078.50	
3	Supplies/Services	59,100.00	59,100.00	
Total Other Expenses		99,178.50	99,178.50	
TOTAL DIRECT EXPENSES		639,138.50	639,138.50	
INDIRECT EXPENSES				
Indirect Costs				
1	Indirect Costs	0.00	0.00	
Total Indirect Costs		0.00	0.00	
TOTAL INDIRECT EXPENSES		0.00	0.00	

Cost Analysis Summary for Compliance Plan and Cost Analysis Renewal - FY 2025
 Agency: Eaton County
 Application: Compliance Plan and Cost Analysis Renewal - FY 2025

4/10/2024

	Category	Total	State Grant	Narrative
	TOTAL EXPENDITURES	639,138.50	639,138.50	

Source of Funds

	Category	Total	State Grant	Local Share	Other Funding Sources	Narrative
1	Source of Funds					
	State Grant Contribution	0.00	0.00	0.00	0.00	
	Local Share Contribution	448,814.26	0.00	448,814.26	0.00	
	Program Revenue	0.00	0.00	0.00	0.00	
	Previous Year Unspent Funds	0.00	0.00	0.00	0.00	
	Total Source of Funds	448,814.26	0.00	448,814.26	0.00	
	Totals	448,814.26	0.00	448,814.26	0.00	

PUBLIC IMPROVEMENT FUND

Ways and Means Committee Meeting

PROJECT #	2023/2024 - PUBLIC IMPROVEMENT	ADPOTED BUDGET	AMENDMENTS & RESERVES	AMENDED BUDGET	EXPENSES	BALANCE	COMMENTS
0001.01.24	Complex - Roof Maintenance	\$ 5,000		\$ 5,000		\$ 5,000	
0001.02.24	Complex - Control Upgrade	10,000		10,000		10,000	
0001.03.24	Complex - Concrete	10,000		10,000		10,000	
0001.04.24	Complex - Parking Maintenance	10,000		10,000		10,000	
1033.01.24	Health Dept - Window Upgrade	50,000		50,000		50,000	
1045.15.24	CH - Construction Codes/Equalization - Renovation	202,100		202,100	32,295	169,805	
	CH - Parking Lot Catch Basins		32,220	32,220	32,220	-	Complete
0001.05.23	Complex - Sustainability		324,064	324,064	60,318	263,746	
0756.04.23	Animal Control/Maint - Parking Lot Paving	85,000		85,000		85,000	
0911.04.23	Central Dispatch - Parking Lot Paving	80,000		80,000		80,000	
0001.05.22	Complex - JCI Public Health & Energy		205,581	205,581	57,950	147,631	
	Sheriff - Solar Array Eaves System					-	
						-	
						-	
						-	
						-	
						-	
TOTAL PUBLIC IMPROVEMENT EXPENDITURES - FY2023/24		\$ 452,100	\$ 561,865	\$ 1,013,965	\$ 182,783	\$ 831,182	



To: Melissa Ballard, Finance Director
From: Chad Powers, Facilities Director
Date: April 9, 2024
Re: Youth Facility Expansion Change Order

During the detention door and hardware coordination meeting for the project, it was determined by Jeremy Mulvany, Jillian Dankert and myself that several of the new and existing doors would require additional security electronic measures. This consisted 40 devices, primarily card readers, and intercoms. In most cases, the original design captured security electronics for these doors. It was during the owner review meetings we determined these additional door security devices would better serve the function of the room or area.

Attached is the change order detailing the additional cost for this work. It is important to note that this change order does not impact the total project budget as we have an owner contingency included for such changes. I have reviewed this and the pricing is in line with the added work scope. However, due to the significant dollar amount I am bringing this to the attention of the Controller's Office and Board of Commissioners for discussion before I approve it.

If approved the remaining owner project contingency fund balance would be approximately \$211,616.

Please let me know if you have any questions.

Sincerely,

Chad Powers
Facilities Director
Eaton County Physical Plant



Granger Construction Company
6267 Aurelius Road
Lansing, Michigan 48911
Phone: (517) 393-1670
Fax: (517) 393-1382

PCCO #007

Project: 2315- 00 - Eaton County Youth Facility Expansion
822 Courthouse Dr.
Charlotte, Michigan 48813

DRAFT

Prime Contract Change Order #007: Bulletin #2 Security Upgrades

TO:	Eaton County 1045 Independence Blvd Charlotte, Michigan 48813	FROM:	Granger Construction Co 6267 Aurelius Road Lansing, Michigan 48911
DATE CREATED:	3/19/2024	CREATED BY:	Mark Butler (Granger Construction Co)
CONTRACT STATUS:	Draft	REVISION:	0
DESIGNATED REVIEWER:		REVIEWED BY:	
DUE DATE:		REVIEW DATE:	
INVOICED DATE:		PAID DATE:	
SCHEDULE IMPACT:		EXECUTED:	No
REVISED SUBSTANTIAL COMPLETION DATE:		SIGNED CHANGE ORDER RECEIVED DATE:	
CONTRACT FOR:	2315- 00:Eaton County Youth Facility Expansion	TOTAL AMOUNT:	\$194,472.50

DESCRIPTION:

PCO Accounts for costs received for Bulletin #2 -

Security Upgrades (excluding the smoke and heat detectors which were on PCO #35 and Design Build Contingency Funded)

. These changes were requested by owner during the detention door hardware coordination meeting. Note that Centennial Electric states the precast wall wiring will need to go through surface mounted conduits as the in wall conduits are already cast into the wall panels. Also note that there will be some unquantifiable caulking and painting that is not included in this pricing. Will address the caulking and painting T&M later. Scope of the Bulletin #2 work is shown in the attachments.

ATTACHMENTS:

POTENTIAL CHANGE ORDERS IN THIS CHANGE ORDER:

PCO #	Title	Schedule Impact	Amount
00-036	CE #036 - Bulletin #2 - Part 2 of 2: Security Upgrades		\$194,472.50
Total:			\$194,472.50

CHANGE ORDER LINE ITEMS:

PCO # 00-036: CE #036 - Bulletin #2 - Part 2 of 2: Security Upgrades

#	Budget Code	Description	Amount
1	00-26000- .S Centennial Electric - Electric.Subcontracts	Centennial Electric Bulletin #2 Security Upgrades	\$113,457.00
2	00-11000- .S Pauly Jail.Subcontracts	Pauly Jail Building Company	\$15,429.00
3	00-28000- .S Accurate Controls.Subcontracts	Accurate Controls Inc.	\$36,787.53
4	00-06300- .S Granger Construction.Subcontracts	Granger Self-Perform	\$16,818.94
5	99-1- .REV Eaton County Youth Facility Expansion.Revenue	Design Build Fee @ 4%	\$7,299.70
6	00-00620-02 .I General Liability.Indirects	Gen Liability Ins @ 0.7%	\$1,328.55
7	00-00620-04 .I Builders Risk Insurance.Indirects	Builders Risk Ins @ 0.25%	\$477.80
8	00-00610- .I Performance & Payment Bond.Indirects	Performance and Payment Bond @ 1.5%	\$2,873.98
Grand Total:			\$194,472.50

The original (Contract Sum)	\$9,273,077.00
Net change by previously authorized Change Orders	\$63,530.21
The contract sum prior to this Change Order was	\$9,336,607.21
The contract sum would be changed by this Change Order in the amount of	\$194,472.50
The new contract sum including this Change Order will be	\$9,531,079.71
The contract time will not be changed by this Change Order.	

Stan Skopek (Abonmarche Consultants Inc.)
306 S. Kalamazoo Mall
Kalamazoo, 49007

Eaton County
1045 Independence Blvd
Charlotte, Michigan 48813

Granger Construction Co
6267 Aurelius Road
Lansing, Michigan 48911

SIGNATURE	DATE	SIGNATURE	DATE	SIGNATURE	DATE

Granger Construction Company
6267 Aurelius Road
Lansing, Michigan 48911
Phone: (517) 393-1670
Fax: (517) 393-1382

Project: 2315- 00 - Eaton County Youth Facility Expansion
822 Courthouse Dr.
Charlotte, Michigan 48813

DRAFT

Prime Contract Potential Change Order #00-036: CE #036 - Bulletin #2 - Part 2 of 2: Security Upgrades

TO:	Eaton County 1045 Independence Blvd Charlotte, Michigan 48813	FROM:	Granger Construction Co 6267 Aurelius Road Lansing, Michigan 48911
PCO NUMBER/REVISION:	00-036 / 0	CONTRACT:	2315- 00 - Eaton County Youth Facility Expansion
REQUEST RECEIVED FROM:		CREATED BY:	Mark Butler (Granger Construction Co)
STATUS:	Draft	CREATED DATE:	3/19/2024
REFERENCE:		PRIME CONTRACT CHANGE ORDER:	None
FIELD CHANGE:	No		
LOCATION:		ACCOUNTING METHOD:	Amount Based
SCHEDULE IMPACT:		PAID IN FULL:	No
EXECUTED:	No	SIGNED CHANGE ORDER RECEIVED DATE:	
		TOTAL AMOUNT:	\$194,472.50

POTENTIAL CHANGE ORDER TITLE: CE #036 - Bulletin #2 - Part 2 of 2: Security Upgrades

CHANGE REASON: Client Request

POTENTIAL CHANGE ORDER DESCRIPTION: *(The Contract Is Changed As Follows)*

CE #036 - Bulletin #2 - Part 2 of 2: Security Upgrades

PCO Accounts for costs received for Bulletin #2 - Security Upgrades (excluding the smoke and heat detectors which were on PCO #35 and Design Build Contingency Funded). These changes were requested by owner during the detention door hardware coordination meeting. Note that Centennial Electric states the precast wall wiring will need to go through surface mounted conduits as the in wall conduits are already cast into the wall panels. Also note that there will be some unquantifiable caulking and painting that is not included in this pricing. Will address the caulking and painting T&M later. Scope of the Bulletin #2 work is shown in the attachments.

ATTACHMENTS:

[003 - Added Detention Door - Change Order Proposal.pdf](#) , [_ACI - Eaton Youth Facility Expansion Bulletin 2.pdf](#) , [_Centennial Electric Complete Updated.pdf](#) , [_Granger Self Perform - Bulletin #2 - Quote.pdf](#)

#	Budget Code	Description	Amount
1	00-26000- .S Centennial Electric - Electric.Subcontracts	Centennial Electric Bulletin #2 Security Upgrades	\$113,457.00
2	00-11000- .S Pauly Jail.Subcontracts	Pauly Jail Building Company	\$15,429.00
3	00-28000- .S Accurate Controls.Subcontracts	Accurate Controls Inc.	\$36,787.53
4	00-06300- .S Granger Construction.Subcontracts	Granger Self-Perform	\$16,818.94
5	99-1- .REV Eaton County Youth Facility Expansion.Revenue	Design Build Fee @ 4%	\$7,299.70
6	00-00620-02 .I General Liability.Indirects	Gen Liability Ins @ 0.7%	\$1,328.55
7	00-00620-04 .I Builders Risk Insurance.Indirects	Builders Risk Ins @ 0.25%	\$477.80
8	00-00610- .I Performance & Payment Bond.Indirects	Performance and Payment Bond @ 1.5%	\$2,873.98
Grand Total:			\$194,472.50

Stan Skopek (Abonmarche Consultants Inc.)
306 S. Kalamazoo Mall
Kalamazoo, 49007

Eaton County
1045 Independence Blvd
Charlotte, Michigan 48813

Granger Construction Co
6267 Aurelius Road
Lansing, Michigan 48911

SIGNATUREDATE

SIGNATUREDATE

SIGNATUREDATE

*Items rejected not included in this total.

Original CM Contingency	\$	200,758
Approved CM Contingency Changes to Date	\$	95,231
Quoted & Pending CM Change Issues (estimate)	\$	58,221

Bulletin No. 2

January 2, 2024

Project:

Expansion and Renovations for Eaton County Youth Facility
822 Courthouse Drive
Charlotte, MI 48813

Prepared for:

Rob Train, Vice President
Granger Construction Company
6267 Aurelius Road
Lansing, MI 48911

Architect/Engineer:

Abonmarche Byce
306 S. Kalamazoo Mall
Kalamazoo, Michigan 49007
(269) 381-6170

Project No.: 22100296

This Bulletin, issued after award of contract, describes proposed deviations from the contract documents for the above project. All work shall conform with the standards and intent of the Contract Documents. Contractor shall submit, in triplicate, an itemized proposal for performing this work. This Bulletin is not an authorization for making a change.

Definitions:

Issued - new submission

Reissued - correction made to the specification or drawings and reissued.

Revised - correction made in writing in the Addendum/Bulletin write-up only, specification or drawings not reissued.

Bulletin No.: 2

Expansion and Renovations for Eaton County Youth Facility
822 Courthouse Drive, Charlotte, MI 48813

BULLETIN DESCRIPTION:

The purpose of this bulletin is to add smoke and heat detectors in the living spaces of the new addition, and security electronics devices as requested by the Owners.

DRAWINGS:**Item #1: Smoke and heat detectors**

Sheet: E001 - ELECTRICAL COVER (Reissued)

- A. Add Smoke Detector to schedule.
- B. Add Heat Detector to schedule.

Sheet: E310 - NORTH POWER (Reissued)

- A. Add Smoke Detectors in the living spaces.
- B. Add Heat Detectors in restrooms and kitchens in the living spaces.

Item #: Security Electronics

Sheet: SE110 - NORTH SECURITY ELECTONICS PLAN (Reissued)

- A. Add proximity readers to doors.
- B. Remove proximity readers by door between 'Corridor' to 'Corridor-101'.
- C. Add intercom and monitoring by door between 'Mutli-Purpose' and 'Corridor-101'.

Sheet: SE120 - SOUTH SECURITY ELECTONICS PLAN (Reissued)

- A. Add proximity readers to doors.
- B. Remove proximity readers from doors in 'Treatment Day Room'.
- C. Add intercom and monitoring by door between 'Corridor – 116' and 'Community-Based Day Room'.
- D. Add intercom and monitoring by door between 'Intake – 170' and 'Intake Entrance'.
- E. Add intercom and monitoring by doors on mezzanine level.

End of Bulletin No. 2

ELECTRICAL FIXTURE SCHEDULE						
CONDUITS AND OUTLETS BY	PROVIDED BY	INSTALLED BY	WIRED BY	E - ELECTRICAL M = MECHANICAL X = OTHERS		M. H. TO CENTER
				SYMBOL	DESCRIPTION	
E	E	E	E		JUNCTION BOX	
E	E	E	E		SINGLE PHASE MOTOR	
E	E	E	E		POWER SWITCH, MANUAL MOTOR STARTER	
E	E	E	E		DUPLEX RECEPTACLE S = SECURITY COVER PLATE KENALL #WPP OR EQUIVALENT	18"
E	E	E	E		DATA OUTLET - D = 2 CAT6, P = 1 CAT6, TV = 1 RG6 & 1 CAT6	18"
E	E	E	E		GFCI RECEPTACLE, WP = WEATHERPROOF IN-USE COVER	18"
E	E	E	E		GFI RECEPTACLE, ABOVE COUNTER OR AS NOTED, WP = WEATHERPROOF IN-USE COVER	44"
E	E	E	E		QUAD PLEX RECEPTACLE	18"
E	E	E	E		SPECIAL PURPOSE RECEPTACLE	

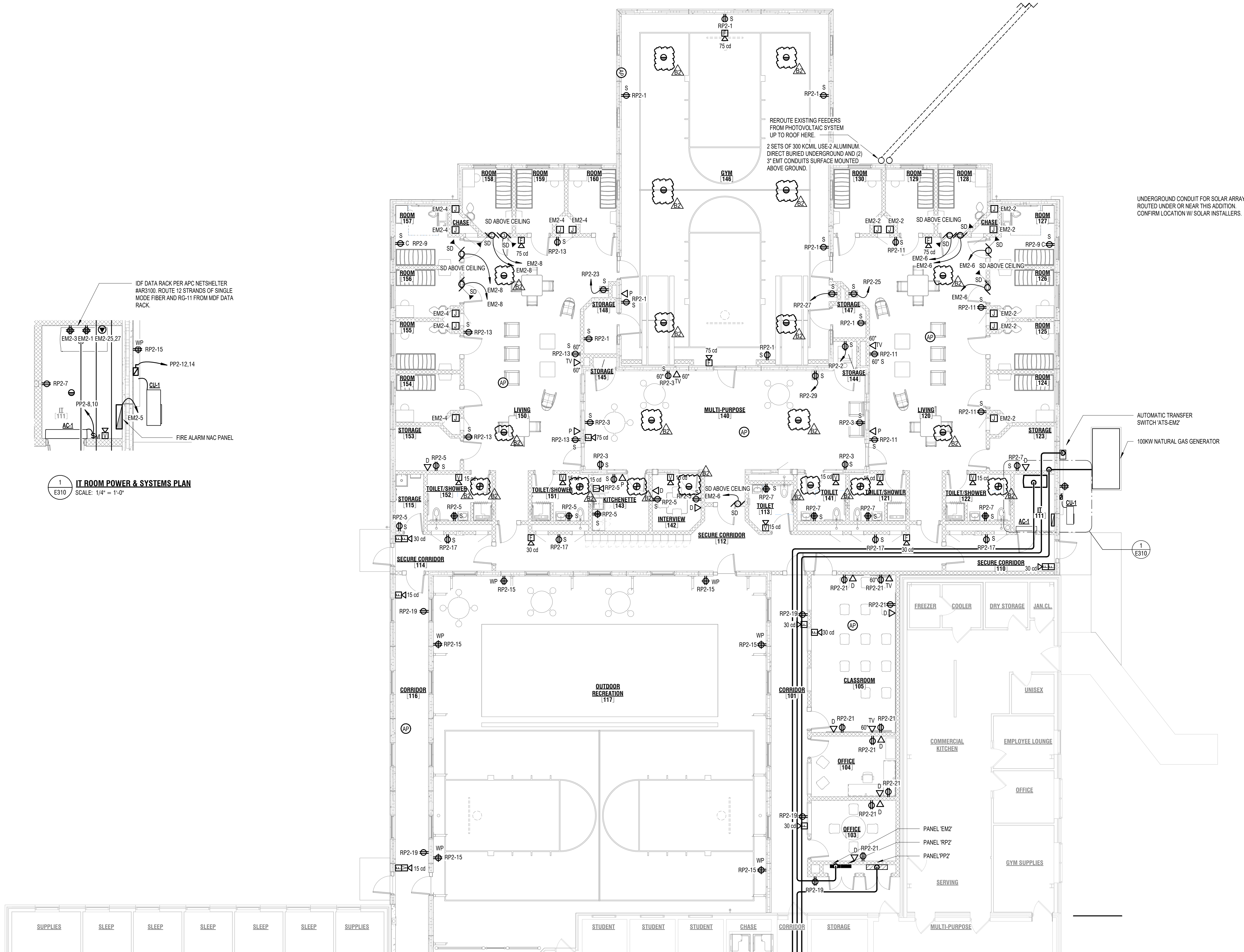
ELECTRICAL EQUIPMENT SCHEDULE						
CONDUITS AND OUTLETS BY	INSTALLED BY	PROVIDED BY	WIRED BY	E - ELECTRICAL M = MECHANICAL X = OTHERS		M. H. TO CENTER
				SYMBOL	DESCRIPTION	
E	E	E	E		AUTOMATIC TRANSFER SWITCH	
E	E	E	E		FUSIBLE DISCONNECT SWITCH	
E	E	E	E		TRANSFORMER	
E	E	E	E		ELECTRIC METER	44"
E	E	E	E		GENERATOR	
E	E	E	E		CIRCUIT BREAKER PANEL, SURFACE MOUNTED	48"
E	E	E	E		DISTRIBUTION PANEL, SURFACE	48"
E	E	E	E		OIL TYPE TRANSFORMER	

FIRE ALARM DEVICES SCHEDULE						
CONDUITS AND OUTLETS BY	INSTALLED BY	PROVIDED BY	WIRED BY	E - ELECTRICAL M = MECHANICAL X = OTHERS		M. H. TO CENTER
				SYMBOL	DESCRIPTION	
E	E	E	E		FIRE ALARM PANEL	
E	E	E	E		FIRE ALARM SPEAKER STROBE, WALL MOUNTED, WP = WEATHERPROOF RATED	96"
E	E	E	E		FIRE ALARM STROBE, WALL MOUNTED, WP = WEATHERPROOF RATED	84"
E	E	E	E		FIRE ALARM MANUAL PULL STATION	48"
E	E	E	E		SMOKE DETECTOR, D = DUCT SMOKE DETECTOR	CEILING
E	E	E	E		HEAT DETECTOR	CEILING

LIGHT FIXTURE SCHEDULE						
MARK	SYMBOL	LAMPS		MANUFACTURER	MTG.	REMARKS
		WATTS	TYPE			
HA		138 W	LED	METALUX: QHBL-24SE-MFL-UNV-L840-CD-U-QHBL-WG114 OR EQUIVALENT	CHAIN 18'-0" AFF	HIGHBAY LIGHT W/ WIREGUARD, 12,000 LUMENS.
RA		40 W	LED	METALUX: 24FPX-47-L840 OR EQUIVALENT	RECESSED	2'X4' TROFFER, 4,756 LUMENS.
RB		30 W	LED	METALUX: 22FPX-32-L840 OR EQUIVALENT	RECESSED	2'X2' TROFFER, 3,543 LUMENS.
SDA		33 W	LED	FAIL-SAFE: HVS18/B-4-LD4-1STD-40-UNV-Q-EDC1 OR EQUIVALENT	SURFACE	MEDIUM SECURITY/VANDAL RESISTANT LIGHT FIXTURE, 3,700 LUMENS.
SDB		30 W	LED	FAIL-SAFE: FW-LD2-1212-1700-40-UNV-CA-R4-EDD1-W OR EQUIVALENT	SURFACE	1'X1' MEDIUM SECURITY/VANDAL RESISTANT TROFFER, 1,675 LUMENS.
SNA		41 W	LED	FAIL-SAFE: FSP-24-47-40-CA125-FPEQ OR EQUIVALENT	RECESSED	2'X4' MINIMUM SECURITY FLAT PANEL TROFFER, 4,608 LUMENS.
SNB		29 W	LED	FAIL-SAFE: FSP-22-32-40-CA125-FPEQ OR EQUIVALENT	RECESSED	2'X2' MINIMUM SECURITY FLAT PANEL TROFFER, 3,200 LUMENS.
SXA		85 W	LED	KENALL: WCU-4-010-1/11-45L40K-DCC-DV-1/9-1-DLN-RPR OR EQUIVALENT	<varies>	MAXIMUM SECURITY LIGHT FIXTURE W/ BUILT-IN NIGHT LIGHT AND PUSH BUTTON SWITCH, 8,913 LUMENS.
TA		42 W	LED	METALUX: 22FPX-42-L840 OR EQUIVALENT	SURFACE	2'X2' TROFFER, 4,567 LUMENS.
WA		19 W	LED	LITHONIA: DSXW1-LED-10C-530-30K-TFTM-MVOLT-DBLBXD OR EQUIVALENT	WALL 10'-0" ABOVE GRADE	EXTERIOR EGRESS LIGHT, 2047 DELIVERED LUMENS.
WB		73 W	LED	LITHONIA: DSXW2-LED-20C-1000-30K-TFTM-MVOLT-DBLBXD OR EQUIVALENT	WALL 15'-0" ABOVE GRADE	EXTERIOR EGRESS LIGHT, 7071 DELIVERED LUMENS.
XA		2 W	LED	DUAL-LITE: EVC-U-R-W-D4-1 OR EQUIVALENT	WALL 8'-6" AFF	EXIT SIGN WITH EMERGENCY LIGHTS AND BATTERY BACK UP, PROVIDE FACES AND CHEVRONS AS SHOWN.

LIGHTING DEVICES SCHEDULE						
CONDUITS AND OUTLETS BY	PROVIDED BY	INSTALLED BY	WIRED BY	E - ELECTRICAL M = MECHANICAL X = OTHERS		M. H. TO CENTER
				SYMBOL	DESCRIPTION	
E	E	E	E		GENERATOR TRANSFER DEVICE	
E	E	E	E		PHOTOCELL SENSOR, WALL MOUNTED	80"
E	E	E	E		OCCUPANCY SENSOR, CEILING	CEILING
E	E	E	E		VACANCY SENSOR, CEILING	CEILING
E	E	E	E		TIME CLOCK CONTROL	48"
E	E	E	E		DIMMING VOLTAGE SWITCH	44"
E	E	E	E		KEYED SWITCH	44"
E	E	E	E		OCCUPANCY SENSOR SWITCH, DUAL TECHNOLOGY	44"
E	E	E	E		LIGHT SWITCH	44"

Autodesk Docs/22100296 Eaton County Youth Facility Expansion/22100296 E_22 Eaton Cty Youth Fac Exp.rvt
Plotted: 1/2/2024 11:28:14 AM By: NH
2024.01.02



ALL CONDUITS AND RACEWAYS TO BE
CONCEALED IN MASONRY WALLS OR
CONCRETE SLAB.

EXPOSED ELECTRICAL BOXES AND
DEVICES TO BE SECURED WITH TROX
CENTER PIN SECURITY SCREWS.

BYCE
ASSOCIATES, INC.
ENGINEERS | ARCHITECTS

306 S. KALAMAZOO MALL
KALAMAZOO MI, 49007

CORPORATE@BYCE.COM
WWW.BYCE.COM

TEL: 269.381.6170
FAX: 269.381.6176

Securitecture
INNOVATIVE SOLUTIONS
CORRECTIONS, JUSTICE, & PUBLIC SAFETY

7381 East 209th Street
Noblesville, IN 46062
jmm@securitecture.com
Securitecture.com
(317) 695 6725

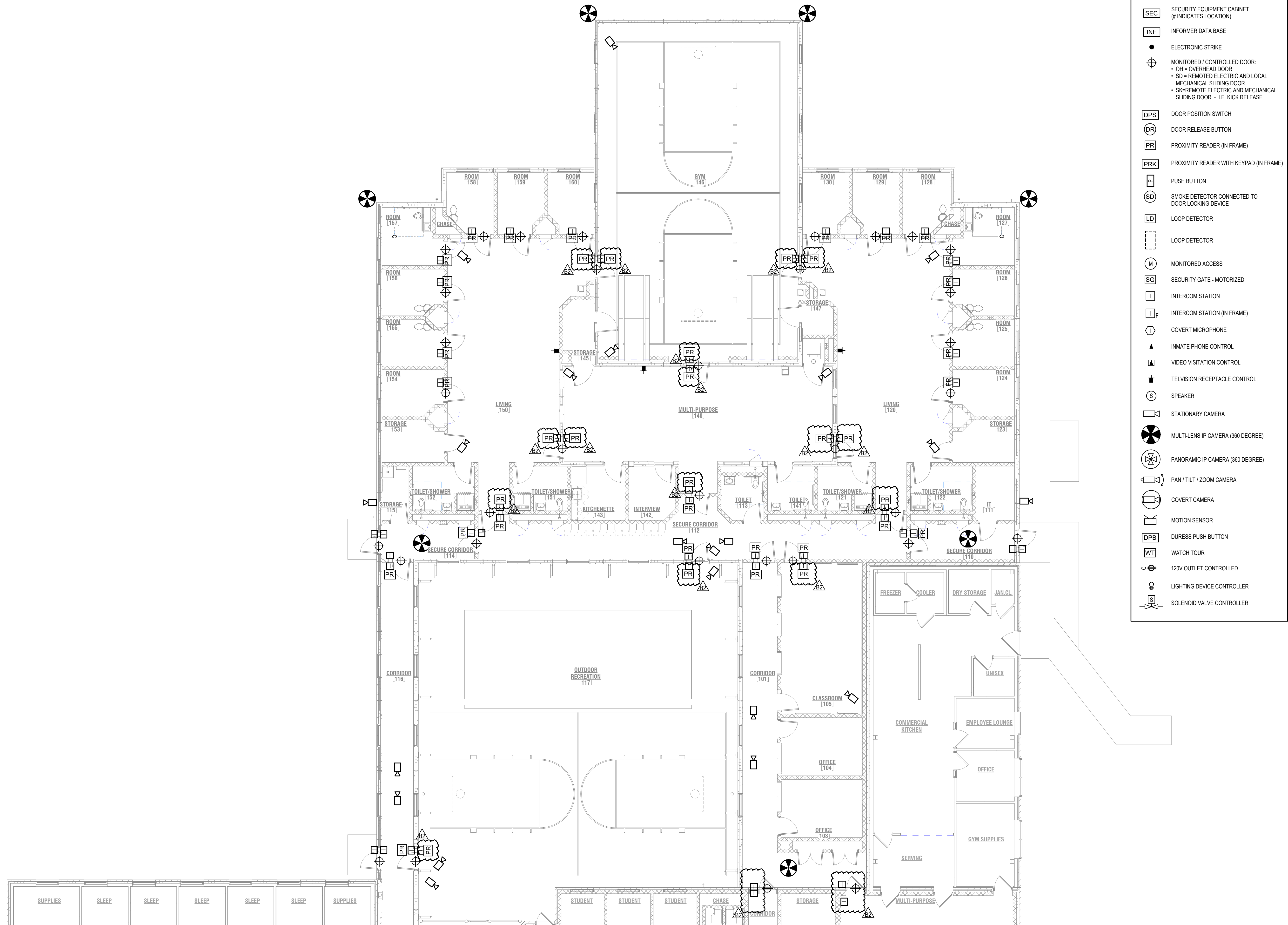
GRANGER

Expansion and Renovations for:
Eaton County Youth Facility
822 Courthouse Drive • Charlotte, Michigan

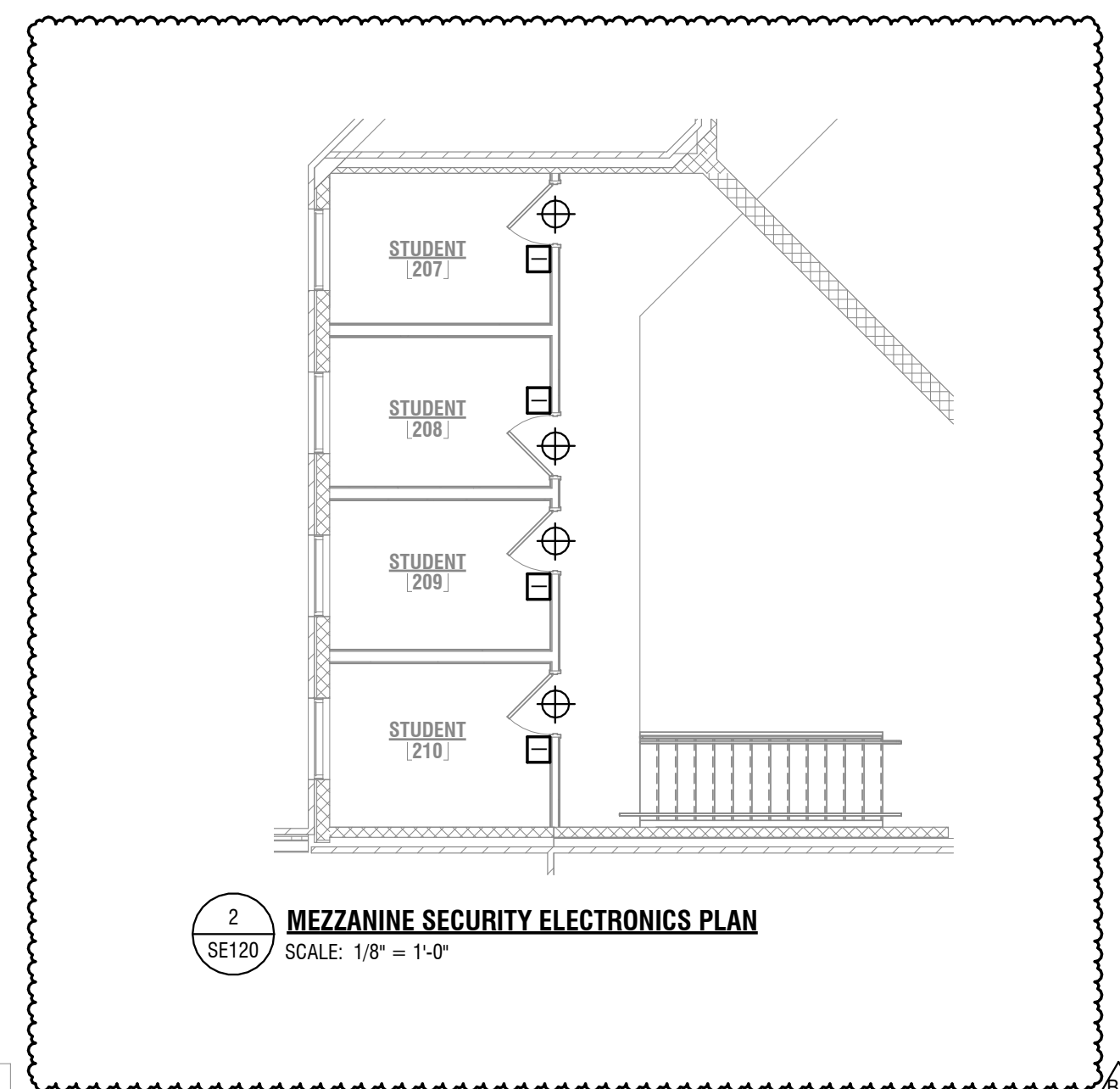
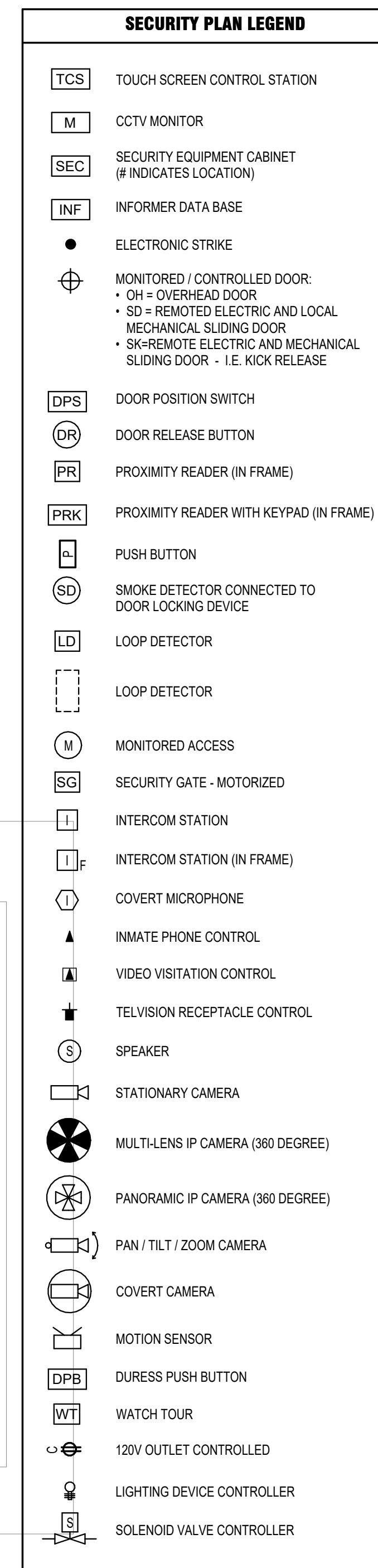
2024.01.02 E2 BULLETIN 2
2023.07.13 R1 ADDENDUM 1
2023.07.13 R2 CORRECTIONS
NORTH POWER & SYSTEMS PLAN

22100296

E310

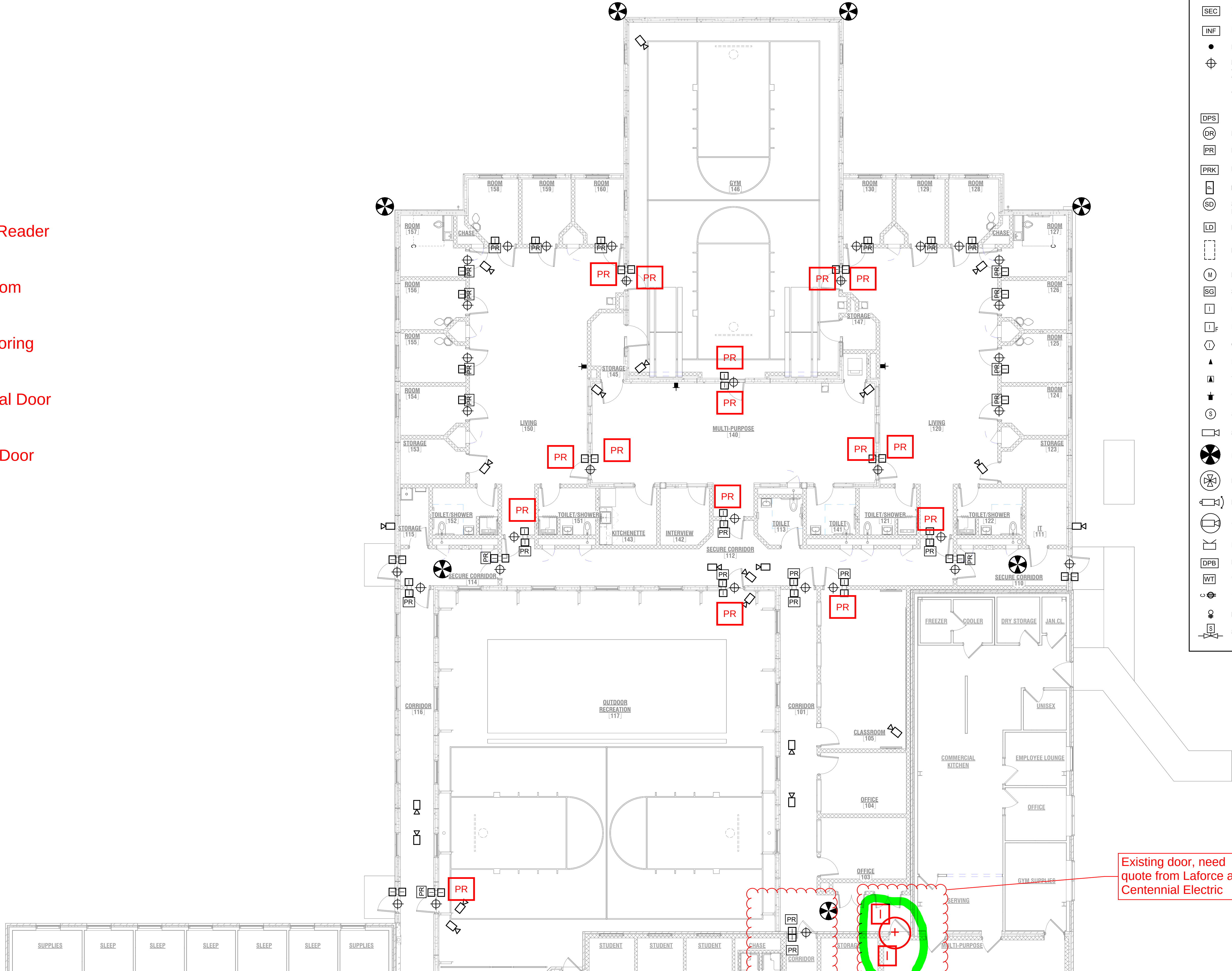


Expansion and Renovations for:
Eaton County Youth Facility
822 Courthouse Drive • Charlotte, Michigan



Autodesk Docs\22100296 Eaton County Youth Facility Expansion\22100296 E_22_Eaton Cty Youth Fac Exp.rvt
Plotted: 6/23/2023 11:32:28 PM By:

- Legend**
- PR Add Prox Reader
 - I Add Intercom
 - + Add Monitoring
 - Commercial Door
 - Detention Door Change



SECURITY PLAN LEGEND	
TCS	TOUCH SCREEN CONTROL STATION
M	CCTV MONITOR
SEC	SECURITY EQUIPMENT CABINET (# INDICATES LOCATION)
INF	INFORMER DATA BASE
•	ELECTRONIC STRIKE
⊕	MONITORED / CONTROLLED DOOR: • OH = OVERHEAD DOOR • SD = REMOTED ELECTRIC AND LOCAL MECHANICAL SLIDING DOOR • SK=REMOTE ELECTRIC AND MECHANICAL SLIDING DOOR - I.E. KICK RELEASE
DPS	DOOR POSITION SWITCH
DR	DOOR RELEASE BUTTON
PR	PROXIMITY READER (IN FRAME)
PRK	PROXIMITY READER WITH KEYPAD (IN FRAME)
P	PUSH BUTTON
SD	SMOKE DETECTOR CONNECTED TO DOOR LOCKING DEVICE
LD	LOOP DETECTOR
LD	LOOP DETECTOR
M	MONITORED ACCESS
SG	SECURITY GATE - MOTORIZED
I	INTERCOM STATION
I	INTERCOM STATION (IN FRAME)
⬢	COVERT MICROPHONE
▲	INMATE PHONE CONTROL
▶	VIDEO VISITATION CONTROL
■	TELEVISION RECEPTACLE CONTROL
S	SPEAKER
📺	STATIONARY CAMERA
📺	MULTI-LENS IP CAMERA (360 DEGREE)
📺	PANORAMIC IP CAMERA (360 DEGREE)
📺	PAN / TILT / ZOOM CAMERA
📺	COVERT CAMERA
📺	MOTION SENSOR
DPB	DURESS PUSH BUTTON
WT	WATCH TOUR
🔌	120V OUTLET CONTROLLED
💡	LIGHTING DEVICE CONTROLLER
S	SOLENOID VALVE CONTROLLER



O 517.543.9900
F 517.543.9911



PO BOX 490
POTTERVILLE, MI 48876

3/15/24

ATT: Mark Butler

RE: Eaton County Youth Facility Expansion- Bulletin 2 Security

Dear Mr. Butler,

Centennial Electric, LLC, is pleased to quote you for the above-mentioned project. We have included the following: Bulletin #2

- Item #2: Security Electronics
 - Conduit and wiring for 10 Jail Door Monitoring
 - Conduit and wiring for 14 Intercoms
 - Conduit and wiring for 16 Proximity Reader to doors
- Any new devices in Precast walls will be surface mounted

Labor:	\$66,140.00
Material:	\$24,197.00
Subcontractor:	\$1,000.00
Rental Equipment:	\$800.00
OH&Profit:	\$14,471.00
General Conditions:	\$4,337.00
Tax:	\$1,500.00
Bond:	\$1,012.00
Total:	\$113,457.00

Please do not hesitate to contact me with any questions.

Sincerely,

A handwritten signature in black ink, appearing to read 'Taylor Jenks', with a stylized flourish at the end.

Taylor Jenks
Project Engineer

Bid Summary Report

Eaton County Youth Facility Building Expansion Estimator: Trent Strang

Job #2371

Job Name: Eaton County Youth Facility Building Expansion

Contractor:

Estimator: Trent Strang

Notes:

Bid Date: 7/18/2023

Summary Description	Material			Labor		
	Extended	%	Adjusted	Extended	%	Adjusted
Bulletin 2 Security Updated	\$24,196.60	100.00%	\$24,196.60	728.41	100.00%	728.41

Top Sheet

Raw Cost	\$96,473.51	Sales per Month	\$0.00
Tax	\$1,499.80	Return per Month	\$0.00
Raw Cost with Tax	\$97,973.31	Price per Square Foot	\$0.00
Overhead	\$14,471.03	Hours per Square Foot	0.00
Profit	\$0.00	Square Feet	0.00
Total Return Amount	\$14,471.03	Job Months	0.00
Total Return %	12.75%	Hours per Week	0.00
Remaining Labor Hours	0.00	Average Hourly Rate w/ Burden	90.80
Price	\$112,444.34	Workers per Day	0.00
Bond	\$1,012.00	Total Hours	728.41
Sell Price	\$113,456.34	Markup Sales Tax (Overhead)	No
Adjusted Sell	\$0.00	Markup Sales Tax (Profit)	No
Adjusted Sell Return 0.00%	\$0.00	Use Bond Table	Yes

Labor

Class Description	Percent of Total	Hours Distributed	Hourly Rate	Burden Rate	Percent	Labor Cost
Journeyman Local 665	100.00%	728.41	\$90.80	\$0.00	0.00%	\$66,139.96
Foreman Local 665	0.00%	0.00	\$104.41	\$0.00	0.00%	\$0.00
General Foreman Local 665	0.00%	0.00	\$113.50	\$0.00	0.00%	\$0.00
Totals	100.00%	728.41	\$90.80	\$0.00	0.00%	\$66,139.96

Bid Summary Report

Eaton County Youth Facility Building Expansion Estimator: Trent Strang

Job #2371

Mark Ups	OVERHEAD				PROFIT	
	Total		%	Amount	%	Amount
Materials	\$24,196.60	+	15.00%	\$27,826.09	+	\$27,826.09
Labor	\$66,139.96	+	15.00%	\$76,060.95	+	\$76,060.95
Supplier Quotes	\$0.00	+	15.00%	\$0.00	+	\$0.00
SubContractors	\$1,000.00	+	15.00%	\$1,150.00	+	\$1,150.00
Direct Job Expense	\$4,336.96	+	15.00%	\$4,987.50	+	\$4,987.50
Equipment Rental	\$800.00	+	15.00%	\$920.00	+	\$920.00
Fixtures Quotes	\$0.00	+	15.00%	\$0.00	+	\$0.00
Totals	\$96,473.51		15.00%	\$110,944.54	0.00%	\$110,944.54

Tax Report		Taxed Amount	Tax Rate %	Tax Amount
Materials		\$24,196.60	6.00%	\$1,451.80
Labor		\$66,139.96	0.00%	\$0.00
Supplier Quotes		\$0.00	6.00%	\$0.00
SubContractors		\$0.00	0.00%	\$0.00
Direct Job Expense		\$0.00	0.00%	\$0.00
Equipment Rental		\$800.00	6.00%	\$48.00
Fixtures Quotes		\$0.00	6.00%	\$0.00
		Total Tax:		\$1,499.80

SubContractors					
Name	Supplier	Tax (0.0%)	Unit Cost	Mult	Amount
BIM	Matrix	No	\$1,000.00	1.00	\$1,000.00
Totals:					\$1,000.00

Direct Job Expense					
Name	Supplier	Tax (0.0%)	Unit Cost	Mult	Amount
General Conditions		No	\$4,336.96	1.00	\$4,336.96
Totals:					\$4,336.96

Equipment Rental					
Name	Supplier	Tax (6.0%)	Unit Cost	Mult	Amount
Lift		Yes	\$800.00	1.00	\$800.00
Totals:					\$800.00

Job Name: Eaton County Youth Facility Building Expansion

Job Number: 2371

Extension Name: Bulletin 2 Security Updated

Material Filter: <None>

Report: Book Price & NECA 1

[Items and ByProducts]

Item #	Item Name	Quantity	Book Price	U	Ext Book Price	NECA 1	U	Labor 1 Ext	CCode
Label Set: Combined, Combined, Combined, Combined, Combined					\$24,196.60			728.41	
CCode: <none>					<u>\$1,394.66</u>			<u>86.01</u>	
60,076	Jail Door	10.00	\$25.00	E	\$250.00	3.20	E	32.00	_
60,101	18/6 CR Cable	2,041.39	\$475.00	M	\$969.66	16.00	M	32.66	_
60,118	Drill Wall	35.00	\$5.00	E	\$175.00	0.61	E	21.35	_
CCode: <undefined>					<u>\$281.96</u>			<u>68.65</u>	
288	18/2 TSP	644.87	\$266.66	M	\$171.96	10.00	M	6.45	
60,091	Door Lock	10.00	\$5.00	E	\$50.00	2.60	E	26.00	
60,092	Intercom	14.00	\$2.00	E	\$28.00	1.10	E	15.40	
60,100	PR	16.00	\$2.00	E	\$32.00	1.30	E	20.80	
CCode: Branch Rough					<u>\$15,348.60</u>			<u>323.92</u>	
925	3/4 EMT	3,948.75	\$236.14	C	\$9,324.57	5.00	C	197.44	cb
1,006	3/4 EMT CONN S/S	297.36	\$1.43	E	\$425.22	0.10	E	29.74	cb
1,030	3/4 EMT CONN S/C	97.52	\$1,321.52	C	\$1,288.74	0.30	E	29.26	cb
1,078	3/4 EMT COUP S/S	297.36	\$1.77	E	\$526.32	0.05	E	14.87	cb
1,090	3/4 EMT COUPL S/C	97.52	\$1,550.81	C	\$1,512.34	0.14	E	13.65	cb
1,262	3/4 GRC	72.85	\$730.82	C	\$532.37	6.00	C	4.37	cb
2,731	3/4 LOCKNUT	14.57	\$127.96	C	\$18.64	0.12	E	1.75	cb
2,769	3/4 BUSH PLASTIC	7.28	\$158.23	C	\$11.53	0.12	E	0.87	cb
15,539	3/4 FS BOX 1 GANG	41.00	\$35.44	E	\$1,453.04	0.70	E	28.70	cb
15,640	COVER, FS BLANK 1G MAL	41.00	\$6.24	E	\$255.84	0.08	E	3.28	cb
CCode: Hangers/Anchors					<u>\$1,562.32</u>			<u>96.00</u>	
3,315	1/4-20 X 3/4 RH MACH SCREW	493.59	\$6.28	C	\$31.00	2.75	C	13.57	ch
3,696	1/4 FLAT STL WASHER	493.59	\$282.75	C	\$1,395.63	0.70	C	3.46	ch
3,774	1/4 MACHINE BOLT ANCH	493.59	\$27.49	C	\$135.69	16.00	C	78.97	ch
CCode: Straps					<u>\$1,062.47</u>			<u>20.02</u>	
1,201	3/4 EMT 1 HOLE STP/STL	493.59	\$205.86	C	\$1,016.11	4.00	C	19.74	cs
3,130	3/4 GRC CHNL STRAP	9.11	\$509.13	C	\$46.36	3.00	C	0.27	cs
CCode: Branch Wire					<u>\$4,546.59</u>			<u>133.81</u>	
60,132	14 THHN CU STRANDED	26,761.95	\$169.89	M	\$4,546.59	5.00	M	133.81	wb

Job Name: Eaton County Youth Facility Building Expansion
Job Number: 2371
Extension Name: Bulletin 2 Security Updated

[Items and ByProducts]

Material Filter: <None>
Report: Book Price & NECA 1

Item #	Item Name	Quantity	Book Price	U	Ext Book Price	NECA 1	U	Labor 1 Ext	CCode
[Items and ByProducts] Total:					\$24,196.60			728.41	

**Eaton County Youth Facility
Added Dention Door**



Date: 1/19/2024
To: Mark Butler
Co: _____
Sent Via: Email
Pgs: 5
Re: Dentention Door Add

Please find our pricing below to complete the work as described:

Furnish dentention sidelite frame, detention door with half glass opening, detention hardware, and security glazing. Instalation of frame by others. Pauly Jail to swing the door, install hardware, and set glazing.

Subcontractor	\$ -
Subcontractor Mark-up	\$ -
Subtotal (Subcontractor Portion)	\$ -
Net Material Cost	\$ 10,554.38
Tax (on Material)	\$ 633.26
Subtotal (Subcontractor & Material)	\$ 11,187.64
Labor & General Conditions	\$ 2,228.45
Overhead/Profit	\$ 2,012.41
Bond	\$ -
Total Requested Change Order - ADD Amount	\$ 15,429

Notice - Pauly Jail Building Co. respectfully declines to proceed with material procurement and or installations without receipt of change order or change directive per contract documents. Please note: Pricing is valid for 30 days.

Thank you,

Dane Candler

Pauly Jail Building Co., Inc.

**17515 Bataan Court
Noblesville, IN 46062
PH: 317-580-0833
FX: 317-705-2093**

Where EXCELLENCE in Jail Building is the TRADITION



CHANGE ORDER PROPOSAL

Project: Eaton County Youth Facility

Date: 1/19/2024

PJBC#: 623 PR#

SUMMARY OF DETAILED BREAKDOWN

	ADDITIONS	DELETIONS	NET TOTAL
A. MATERIAL (Including Taxes)	\$ 11,187.64	\$ -	\$ 11,187.64
B. LABOR	\$ 1,466.88	\$ -	\$ 1,466.88
C. OTHER COSTS	\$ 761.57	\$ -	\$ 761.57
D. SUBCONTRACTOR COSTS (Including Markup)	\$ -	\$ -	\$ -
E. NET TOTAL (A+B+C)			\$ 13,416.09
F. OVERHEAD & PROFIT			\$ 2,012.41
G. BOND			\$ -
		TOTAL PROPOSAL	\$ 15,428.51

CONTRACTOR'S MARK-UP ON WORK OF SUBCONTRACTORS

SUBCONTRACTOR:	CONTRACT WORK DESCRIPTION	PROPOSAL
		\$ -
		\$ -
		\$ -
H. SUBTOTAL OF ALL WORK PREFORMED BY SUBCONTRACTORS		\$ -
I. CONTRACTOR'S MARK-UP		\$ -
	MARKUP COST	\$ -

MATERIALS/ADD

Titan - Detention Door and Frame	\$ 6,013.00	ROUGH MAT./ADD	\$ 10,554.38
Global - Security Glazing	\$ 1,526.38		
Willoughby - Detention Hardware	\$ 3,015.00		
	\$ -	SALES TAX	\$ 633.26
	\$ -	MATERIAL COST	\$ 11,187.64

MATERIALS/DELETE

	\$ -	ROUGH MAT./DELETE	\$ -
	\$ -	SALES TAX	\$ -
	\$ -	MATERIAL COST	\$ -

LABOR

Trade	<u>Labor</u>	Journeyman	<u>6</u>	x	<u>\$ 112.64</u>	<u>\$ 675.84</u>	
Window installation & Glass Installation		Foreman	<u>6</u>	x	<u>\$ 131.84</u>	<u>\$ 791.04</u>	
		Superintendent	<u>0</u>	x	<u>\$ -</u>	<u>\$ -</u>	
		Project Manager	<u>0</u>	x	<u></u>	<u>\$ -</u>	
Trade	<u>Travel</u>						
		Foreman	<u>0</u>	x	<u>\$ 131.84</u>	<u>\$ -</u>	
		Superintendent	<u>0</u>	x	<u>\$ -</u>	<u>\$ -</u>	
		Project Manager	<u>0</u>	x	<u>\$ -</u>	<u>\$ -</u>	
						LABOR COST	\$ 1,466.88

GENERAL CONDITIONS

	AMOUNT	OTHER COSTS	AMOUNT
1. MISC COST (Vehicle/Travel)	\$ -	5. SMALL TOOLS	\$ 369.40
2. GEN. LIA. INS./INST FLTR	\$ 12.53	6. COORD/JOB INC'L	\$ 379.64
3. GEN. LIA. (CCIP)	\$ -	7. PER DIEM	\$ -
4. EQUIPMENT	\$ -	G/C COST	\$ 761.57

CONTRACT: _____

CONTRACTOR: _____
(PRINT)

(SIGNATURE)

TITLE: _____

DATE: _____



January 4, 2024

Proposal # 974-05

*Pauly Jail Building Company, Inc.
17515 Bataan Court
Noblesville, IN 46062*

Re: Eaton County Youth Facility
Charlotte, MI

Dear Mr. Dane Candler,

Thank you for the opportunity to earn your business! In response to your request for quote for the Eaton County project, please see below Titan Steel Doors proposal to furnish the security hollow metal. If you have any questions, please contact me via my information below.

In accordance with email and on screen take off from Dane Candler,

Detention Security Hollow Metal Doors

- Qty 1 – 2" 12 gauge swing (Half Glass Opening)

Detention Security Hollow Metal Frames w/Sidelights

- Qty 1 – 12-gauge door frames with sidelights, 2 openings

Note: Quote does not include any food passes in doors, or access doors and frames.
FOB: Delivered to job site

Sum: \$ 6,013.00



616 Selfield Road
Selma AL 36703
800-633-2513 PHONE
334-872-3839 FAX



520 E. Chestnut Street
Blairsville PA 15717
800-633-2513 PHONE
334-872-3839

DATE:	1/19/2024
COMPANY:	Pauly Jail Building Company
ADDRESS:	17515 Bataan Court
ADDRESS:	Noblesville, IN 46062
ATTN:	Dane Candler
PHONE:	317.694.9495
EMAIL:	Dane@paulyjail.com
JOB NAME:	Eaton County Youth Facility Expansion

Charlotte, MI 48813

PRICE QUOTE

PRICES BELOW ARE

☐ BOXED - FOB BLAIRSVILLE, PA 15717

☐ BOXED - FOB SELMA, AL 36703

THIS PRICE QUOTE IS CONDITIONED ON YOUR ACCEPTANCE OF THE ATTACHED TERMS AND CONDITIONS OF SALE. ANY ADDITIONAL OR DIFFERENT TERMS PROPOSED BY YOU ARE OBJECTED TO AND WILL NOT BE BINDING UPON ISOCLIMA SPECIALTY GLASS LLC, UNLESS SPECIFICALLY ASSENTED TO IN WRITING BY AN AUTHORIZED REPRESENTATIVE OF ISOCLIMA SPECIALTY GLASS LLC.

TYPE	DESCRIPTION	TOTAL FOOTAGE	SQ FT PRICE	TOTAL PRICE (U.S. DOLLARS)
	3/4" Clear Secur-Tem + Poly® SP019	12.81	\$ 63.73	\$ 816.38
	1 lite @ 22.000" x 38.000"			
	2 lites @ 12.000" x 42.000"			
	Approximate Boxing (1)			\$ 210.00
	Estimated Freight Rate via LTL Carrier (Charlotte, MI) one shipment			\$ 500.00
	TOTAL			\$ 1,526.38
FREIGHT / BOXING IS AN ESTIMATE ONLY. FINAL CHARGES WILL REFLECT ON THE INVOICE				
THIS QUOTATION IS FIRM FOR 60 DAYS. UPON RECEIPT OF LOI, MATERIAL QUOTED ON THIS REQUEST MUST BE ORDERED AND SCHEDULED FOR PRODUCTION WITHIN A NINE (9) MONTH PERIOD FROM QUOTATION DATE. GSG RESERVES THE RIGHT TO ADJUST PRICING AS NECESSARY IF THIS DATE IS EXCEEDED				
	NO BID 10 YEAR WARRANTIES			
	WARRANTY IS FIVE (5) YEARS FROM THE DATE OF MANUFACTURE. NO BID FROM THE DATE OF SUBSTANTIAL COMPLETION. ADDITIONAL WARRANTY REQUIREMENTS TO BE CARRIED BY GSG, LLC CUSTOMER.			

COMMENTS: SEE PAGE TWO FOR ADDITIONAL PRODUCT QUALIFICATIONS

*PRICE IS BASED ON SIZES, QUANTITIES, AND CONFIGURATIONS GIVEN BY CUSTOMER. ANY DEVIATION WILL RESULT IN REVIEW AND REVISION OF PRICES FURNISHED.

*GLASS AND POLYCARBONATE PRODUCTS CAN BE DAMAGED IF IMPROPERLY INSTALLED OR CLEANED. SOME SEALANTS, GASKETS, AND SETTING BLOCKS, AS WELL AS PARTICULAR CLEANING SOLUTIONS, ARE NOT COMPATIBLE WITH ISG PRODUCTS, WHICH CAN CAUSE CRACKING, CLOUDINESS, OR DELAMINATION. A LIST OF PRE-APPROVED MATERIALS CAN BE FOUND IN ISG'S INSTALLATION AND CLEANING INSTRUCTIONS, WHICH HAS BEEN PROVIDED WITH THIS QUOTE.

*ISOCLIMA WARRANTY IS 5 YEARS FROM THE DATE OF MANUFACTURE

*PLEASE NOTE THAT THIS IS AN UNBALANCED GLASS CLAD POLYCARBONATE PRODUCT, AND FRAME ALLOWANCES MUST BE MADE TO ACCOMMODATE INHERENT BOW IN THE DISSIMILAR LAMINATE CONSTRUCTION. PLEASE CONSULT ASTM C1349 OR YOUR ISG CUSTOMER SERVICE REPRESENTATIVE FOR TOLERANCES AND GUIDELINES.

QUOTED BY: Shawna M. Skelton
mskelton@isoclimasg.com

RTD
Sales Representative

CURRENT LEAD TIME: 8-9 wks

THE QUOTE WILL REMAIN VALID FOR A PERIOD OF 60 DAYS

LEAD TIMES ARE SUBJECT TO TIMELY RECEIPT OF CREDIT DATA OR FULFILLMENT OF OTHER

TERMS AND CONDITIONS AS ADVISED BY ISOCLIMA SPECIALTY GLASS LLC.

All products manufactured to ASTM C-1349; C-1172; or other ANSI; UL; DIN; MIL specifications and standards as applicable.

ALL GLASS WILL BE PERMANENTLY STENCILED UNLESS OTHERWISE NOTIFIED IN WRITING



Eaton County

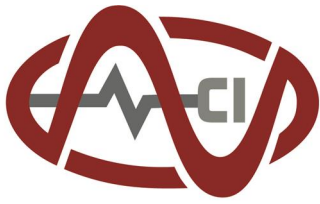
1/10/2024

Hardware Engineer: KDJ

Change Summary:

Add/Deduct	Description	QTY	Hours	Hardware	Total
Add	Exterior hardware group S2.5	1	8	\$ 3,015.00	\$ 3,015.00
			0	\$ -	\$ -
			0	\$ -	\$ -
			0	\$ -	\$ -
			0	\$ -	\$ -
			0	\$ -	\$ -
			0	\$ -	\$ -
			0	\$ -	\$ -
			0	\$ -	\$ -
			0	\$ -	\$ -
			0	\$ -	\$ -
			0	\$ -	\$ -
			0	\$ -	\$ -
			0	\$ -	\$ -

Total	\$ 3,015.00
Hours	8



ACCURATE CONTROLS, INC.

January 26, 2024

Mark Butler
Project Manager
Granger Construction

Eaton County Youth Facility Expansion, MI

Bulletin 2 Pricing

Description of Changes:

- Delete 2 Card Readers for Door 120.
- Delete 1 Card Reader for Door 181.
- Delete 1 Card Reader for Door 183.
- Delete 1 Card Reader for Door 184.
- Add 2 Card Readers for Door 146C.
- Add 2 Card Readers for Door 146B.
- Add 2 Card Readers for Door 146A.
- Add 2 Card Readers for Door 150B.
- Add 2 Card Readers for Door 120B.
- Add 1 Card Reader on Multi-Purpose Room side of 140.
- Add 1 Card Reader on Living Room side of Door 150A.
- Add 1 Card Reader on Living Room side of Door 120A.
- Add 1 Card Reader on Outdoor Recreation side of Door 117A.
- Add 2 Card Readers for Door 105B.
- Add Monitoring and 2 Intercoms on existing door immediately east of door 120.
- Add 1 Card Reader on Outdoor Recreation side of Door 117B.
- Add 2 Card Readers and Monitoring on Door 116C.
- Add Monitoring, and 1 Intercom on Interior of Door 207.
- Add Monitoring, and 1 Intercom on Interior of Door 208.
- Add Monitoring, and 1 Intercom on Interior of Door 209.
- Add Monitoring, and 1 Intercom on Interior of Door 210.

Inclusions:

- Field devices
- Field Terminations
- Headend Terminations
- Testing/Certification
- Estimated 4 days added to install schedule

Exclusions:

- Conduit
- Cable
- Permits and Fees



ACCURATE CONTROLS, INC.

Qty	Description	Rate	Total
12.0	Hours AutoCAD	\$127.00	\$1,524.00
12.0	Hours Project Management	\$127.00	\$1,524.00
12.0	Hours Programming	\$141.00	\$1,692.00
12.0	Hours Shop Build	\$113.00	\$1,356.00
32.0	Hours Field Tech	\$113.00	\$3,616.00
4.0	Per Diem	\$232.00	\$928.00
6.0	Intercoms	\$74.25	\$445.50
6.0	Door Monitoring and Equipment	\$150.00	\$900.00
1.0	Lot Card Readers and Equipment (Vanguard - 14 Readers and Headend Equipment)	\$19,936.38	\$19,936.38
5%	Shipping and Handling on Equipment	\$1,345.50	\$67.28
15%	Overhead and Profit	\$31,989.15	\$4,798.37
	Total		\$36,787.53

Warranty:

Accurate Controls, Inc. shall guarantee our equipment to be free from defects for a minimum period of one year. We shall send replacements of defective equipment in a timely fashion after diagnosis by our technical assistance department and a purchase order is issued. If it is determined that the equipment replaced is determined to be defective, no invoice will be sent. Accurate Controls, Inc. does not warrant equipment, which is damaged due to negligence, acts of god, or vandalism; if the equipment is so damaged, an invoice for the purchase order will be sent.

Respectfully,

Owen Reich

Owen Reich

Assistant Project Manager

Accurate Controls, Inc.

oreich@accuratecontrols.com

(920) 748-6603 ext 230

March 19, 2024

Mr. Mark Butler
Granger Construction
6267 Aurelius Rd.
Lansing, MI 48911

Re: ECYF 06-01 General Trades – **Bulletin #2 – Security Upgrades**

Mark,



Enclosed for your review and approval is a Change Request for the above noted item(s) associated with the Eaton County Youth Facility Bid Category 06-01: General Trades.

Price for Bulletin #2 work to include furnishing and installing commercial door hardware, cutting out storefront door, installing new detention door and hardware in its place.

HEADQUARTERS
6267 Aurelius Rd
Lansing, MI 48911-4230
517.393.1670 **P**
517.393.1382 **F**

WEST MICHIGAN
940 Monroe Ave NW, Ste 142
Grand Rapids, MI 49503
616.454.2900 **P**
616.454.9700 **F**

SOUTHEAST MICHIGAN
39475 13 Mile Rd, Ste 204
Novi, MI 48377
248.724.2950 **P**
248.489.5753 **F**

Total Change Request:

\$16,818.94

Sincerely,

GRANGER CONSTRUCTION COMPANY

Evan Schroeder | Chief Estimator
6267 Aurelius Rd. | Lansing, MI 48911
m. 517.270.1395 | p. 517.887.4143

Type	COR
No.	5
DATE	3/18/2024



Description	Takeoff Quantity	UM	Labor Price	Material Price	Equipment Price	Labor Amount	Material Amount	Equipment Amount	TOTAL AMOUNT
Commercial Doors, Frames and Hardware	1.00	LS	\$ -	\$ 11,527.00	\$ -	\$ -	\$ 11,527.00	\$ -	\$ 11,527.00
Replacing Storefront with New Detention Frame	16.00	HRS	\$ 84.48		\$ 250.00	\$ 1,351.68	\$ -	\$ 250.00	\$ 1,601.68
Installing Commercial Door Hardware	16.00	HRS	\$ 84.48			\$ 1,351.68	\$ -	\$ -	\$ 1,351.68
		HR		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

<u>Subcontractors</u>	\$0.00

GRANGER OH&P (5% SUBCONTRACTORS)	\$0.00
GRANGER OH&P (15% SELF-PERFORM AND MATERIALS)	\$2,172.05
OH&P SUBTOTAL:	\$2,172.05

TOTAL COST CHANGE: \$16,818.94

- 1
- 2
- 3
- 4

Project Change Quote #1

Date: 1/30/2024

To: Mark

Company: Granger

Total Pages: 1

From: Kristen Fulgenzi

Phone: 248-588-5601 ext. 1700907

E-mail: kristen.fulgenzi@laforceinc.com

Re: Bulletin 2 – Security Upgrades

LaForce Sales Order #2118735

Our price to provide:

Opening 145 – Add electric strike with latch bolt monitoring

Opening 170 – Add latch bolt monitoring and door position switch option

(6) existing openings (marked in green on Bulletin 2 plans) – Provide electric strike with latch bolt monitoring and door position switch

TOTAL ADD: \$11,527.00

Thank you,

Kristen Fulgenzi

Authorized by: _____

Company name: _____

Date: _____

This quote is subject to prompt acceptance within 30 calendar days from the date of this quote first noted above.
If not accepted by that date it may be withdrawn or modified by LaForce.

1.800.236.8858 • www.laforceinc.com

EATON COUNTY BOARD OF COMMISSIONERS
RESOLUTION PLEDGING FULL FAITH AND CREDIT
TO BELAIRE HILLS DRAIN DRAINAGE DISTRICT BONDS
RESOLUTION # _____

Minutes of a regular meeting of the Board of Commissioners of Eaton County, Michigan, held in the County on _____, 2024, at _____m., local time.

PRESENT: Commissioners _____

ABSENT: Commissioners _____

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

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

WHEREAS, the Project is necessary for the protection of the public health, and in order to provide funds to pay the costs of the Project, the Drain Commissioner intends to issue the Drainage District’s bonds (the “Bonds”), in one or more series, in an amount not to exceed \$1,400,000 pursuant to the Act; and

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

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

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

NOW, THEREFORE, IT IS RESOLVED as follows:

1. The County pledges its full faith and credit for the prompt payment of the principal of and interest on the Bonds in a par amount not to exceed \$1,400,000. The County shall

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

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

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

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

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

YEAS: Commissioners _____

NAYS: Commissioners _____

ABSTAIN: Commissioners _____

RESOLUTION DECLARED ADOPTED.

Diana Bosworth, Clerk
County of Eaton

CERTIFICATION

I, Diana Bosworth, the duly qualified and acting Clerk of Eaton County, Michigan (the “County”) do hereby certify that the foregoing is a true and complete copy of a resolution adopted by the Board of Commissioners at a meeting held on _____, 2024, the original of which is on file in my office. Public notice of said meeting was given pursuant to and in compliance with Act 267, Public Acts of Michigan, 1976, as amended.

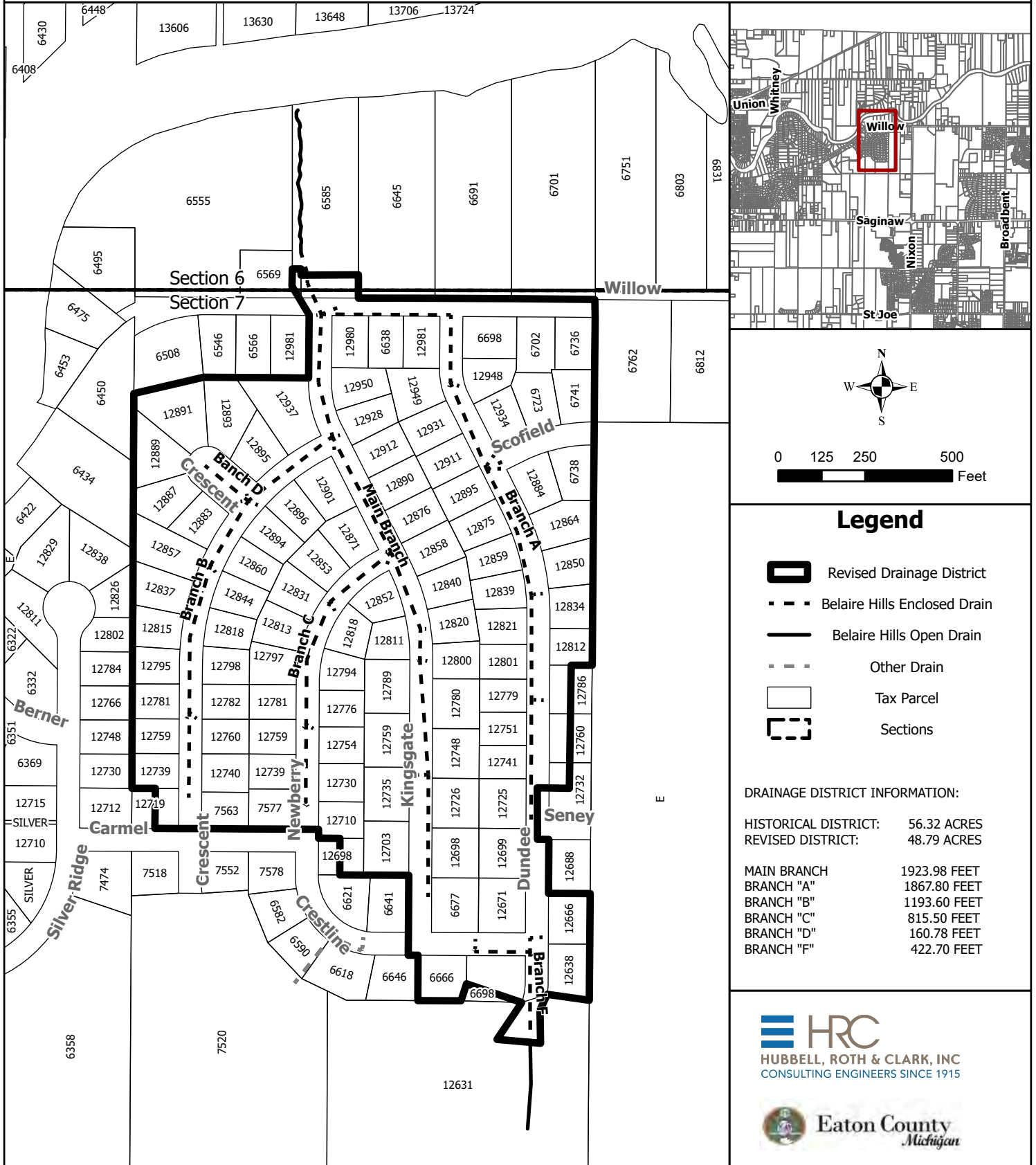
Date: _____, 2024

Diana Bosworth, Clerk
County of Eaton

EXHIBIT "B2"

Belaire Hills Drain #1011

EATON COUNTY DRAIN COMMISSIONER
RICHARD WAGNER



April 5, 2024

Jim Mott
Chair
Eaton County Board of Commissioners
1045 Independence BLVD
Charlotte, MI 48813

Dear Chairman Mott,

As a valued member of the Capital Council of Governments (CAPCOG), we are writing to you today to discuss an important matter regarding our annual dues structure.

Founded in 2016, CAPCOG has been a vital force in driving regional economic development and growth opportunities in the Clinton, Eaton, and Ingham counties. Our collaboration, which also includes partners such as Michigan State University and the Lansing Regional Chamber of Commerce, has been instrumental in advocating for initiatives aimed at infrastructure investment, public transportation improvement, talent attraction, and fostering collaborative efforts within our communities.

Over the years, CAPCOG has achieved significant milestones in securing funding and supporting crucial projects across the region. Since our inception, we have facilitated over \$800 million in infrastructure projects, thanks to a blend of federal, state, and local government support. Notable projects such as the Coleman Road expansion, Heritage Hall, and securing more than \$250 million in the 2023 budget underscore our commitment to advancing the prosperity of our region, which include projects such as the Eaton County water and road infrastructure projects.

Furthermore, our advocacy efforts extend beyond securing funding. We have actively promoted communication, streamlined services, and championed initiatives such as broadband infrastructure development to ensure equitable access for all residents.

As we continue to expand our efforts and tackle new challenges, we find it necessary to review our current financial arrangements. Currently, our annual dues stand at \$5,000.00 per participating member. However, considering the increased costs and expanded activities undertaken by CAPCOG, we propose an adjustment to our annual dues to \$10,000.00.

This proposed increase will enable us to maintain our momentum and sustain the impactful work we have been doing. It will provide us with the necessary financial resources to continue advocating for our region's interests effectively.

We firmly believe that this investment will yield significant returns for all participating members. By pooling our resources and collective expertise, we can amplify our impact and pave the way for continued growth and success in our region.

We kindly request your support for this proposed increase in CAPCOG's annual dues. Your partnership and collaboration are invaluable to us, and we are confident that together, we can achieve even greater heights.

We will be happy to address any questions or concerns you may have regarding this matter. Please feel free to reach out to me or LRCC SVP Steve Japinga for further discussion.

Thank you for your attention to this important request. We look forward to continuing our fruitful partnership and driving positive change in our region.

Sincerely,



Tim Daman
President & CEO

Lansing Regional Chamber of Commerce

cc. Steve Japinga
Ryan Sebolt
Bob Showers
Janet Lillie, PhD

Eaton County Payment Report

For the month of April, 2024

Board Payments on 04/17/2024

Organization	Organization Description	# of Payments	Amount to be Paid
General Fund			
101.101.00	Board of Commissioners	2	661.60
101.172.00	Controller's Office	4	19,033.33
101.215.00	County Clerk	1	47.50
101.228.00	Technology Services	1	717.40
101.265.00	Building & Grounds	34	12,273.75
101.281.31	Judicial - Circuit Court	26	26,172.89
101.281.36	Judicial - District Court	10	10,750.51
101.281.41	Judicial - Friend of the Court	2	300.20
101.281.47	Judicial - County Guardian	20	1,660.00
101.281.48	Judicial - Probate Court	43	4,132.67
101.281.49	Judicial - Juvenile Court	123	20,186.50
101.296.29	Prosecutor	10	428.22
101.301.01	Sheriff	18	9,874.45
101.301.03	Sheriff - Delta	19	6,165.02
101.301.43	Sheriff - Animal Control	3	1,084.38
101.301.51	Sheriff - Corrections	22	8,411.40
101.648.00	Medical Examiner	2	26,304.27
101.689.00	Veteran Services	9	1,140.12
101.710.00	MSU Extension	1	37,644.00
101.721.00	Community Development	8	407.20
101.728.00	Economic Development	1	26,493.75
General Fund Totals		359	213,889.16
208	Parks & Recreation	2	8,111.00
226	Computer Fund	23	85,459.71
228	Solid Waste Ordinance	2	810.00
249	Construction Code	4	9,418.27
260	Indigent Defense	43	47,757.65
261	Central Dispatch	9	184,390.77
264	Local Corrections Officer Training	1	1,200.00
292	Child Care Fund	1	1,215.00
Total Payments		444	552,251.56

Eaton County Payment Report

For the month of April, 2024

Immediate Payments from 03/01/2024 to 03/31/2024

Organization	Organization Description	# of Payments	Amount Paid
General Fund			
101	General Fund	207	249,328.97
101.172.00	Controller's Office	2	571.49
101.215.00	County Clerk	1	108.42
101.215.07	County Clerk - Elections	3	444.87
101.228.00	Technology Services	2	1,112.45
101.253.00	Treasurer	6	1,565.30
101.257.00	Equalization	8	1,074.94
101.265.00	Building & Grounds	31	18,300.58
101.281.31	Judicial - Circuit Court	8	676.05
101.281.36	Judicial - District Court	6	1,464.69
101.281.41	Judicial - Friend of the Court	2	206.05
101.281.48	Judicial - Probate Court	4	305.33
101.281.49	Judicial - Juvenile Court	14	2,930.27
101.281.50	Judicial - Circuit Court Probation	2	218.56
101.296.29	Prosecutor	3	1,249.30
101.296.32	Prosecutor - Economic Crimes	4	1,336.09
101.301.01	Sheriff	6	29,655.11
101.301.03	Sheriff - Delta	2	307.84
101.301.43	Sheriff - Animal Control	1	37.22
101.301.51	Sheriff - Corrections	5	24,724.01
101.442.00	Drain	7	12,765.20
101.689.00	Veteran Services	1	14.00
101.689.89	Veteran Services Grant	2	2,035.00
101.711.00	Register of Deeds	2	146.38
101.721.00	Community Development	5	541.36
	General Fund Totals	334	351,119.48
208	Parks & Recreation	43	31,191.59
228	Solid Waste Ordinance	5	379.59
245	Remonumentation	2	3,893.12
249	Construction Code	4	2,002.00
256	Register of Deeds Tech	2	597.86
260	Indigent Defense	1	222.99
261	Central Dispatch	9	2,709.70
263	Concealed Pistol Licenses	1	625.00
272	Adult Circuit Drug Court	4	1,333.00
273	DWI Sobriety Court	3	3,105.00
274	Swift & Sure Sanctions	2	1,015.00
275	Veteran's Court	4	830.00

Eaton County Payment Report

For the month of April, 2024

Immediate Payments from 03/01/2024 to 03/31/2024

Organization	Organization Description	# of Payments	Amount Paid
276	Community Corrections	4	2,486.72
277	Residential Substance Abuse Treatment	2	7,340.00
278	Hybrid Sobriety Court	2	1,445.00
282	American Rescue Plan	1	1,307.09
287	Homeland Security	1	14,417.00
290	MDHHS	3	581.70
292	Child Care Fund	33	779,275.89
293	Soldiers & Sailors	6	900.00
296	Juvenile Millage	1	1,064.64
297	911 Surcharge	3	424.30
513	Foreclosing Governmental Unit	3	2,910.51
516	Delinquent Tax Revolving	1	10,000.00
692	20X2 Delinquent Tax	1	8.70
693	20X3 Delinquent Tax	1	195.20
701	Trust & Agency	161	188,461.97
704	Trust & Agency - Payroll	18	9,753.09
711	Trust & Agency - Probate Court	4	10,513.52
720	Donations - Sheriff	1	340.00
801	Drain	87	1,269,549.91
Total Payments		747	2,699,999.57

Eaton County Payment Report

For the month of April, 2024

Electronic Payments from 03/01/2024 to 03/31/2024

Organization	Organization Description	# of Payments	Amount Paid
General Fund			
101	General Fund	1	(42.39)
101.101.00	Board of Commissioners	3	(1,079.26)
101.172.00	Controller's Office	2	360.00
101.215.07	County Clerk - Elections	4	225.33
101.228.00	Technology Services	7	583.65
101.253.00	Treasurer	3	128.78
101.257.00	Equalization	2	136.46
101.265.00	Building & Grounds	10	1,561.14
101.281.31	Judicial - Circuit Court	2	120.20
101.281.36	Judicial - District Court	9	783.61
101.281.41	Judicial - Friend of the Court	4	1,633.10
101.281.48	Judicial - Probate Court	4	322.29
101.281.49	Judicial - Juvenile Court	3	789.28
101.296.29	Prosecutor	6	1,128.59
101.296.32	Prosecutor - Economic Crimes	1	2,019.32
101.301.01	Sheriff	58	13,174.09
101.301.03	Sheriff - Delta	36	15,967.13
101.301.43	Sheriff - Animal Control	2	1,184.10
101.301.51	Sheriff - Corrections	22	24,243.15
101.442.00	Drain	7	1,022.41
101.711.00	Register of Deeds	1	53.65
General Fund Totals		187	64,314.63
201	Road Commission	6	1,376,837.58
208	Parks & Recreation	16	2,651.63
221	Barry-Eaton Health Department	6	606,549.58
226	Computer Fund	12	4,560.64
228	Solid Waste Ordinance	4	380.39
249	Construction Code	11	2,123.99
256	Register of Deeds Tech	1	146.58
260	Indigent Defense	1	100.00
261	Central Dispatch	32	6,909.68
264	Local Corrections Officer Training	1	206.98
272	Adult Circuit Drug Court	2	1,285.00
273	DWI Sobriety Court	3	1,840.99
275	Veteran's Court	2	1,206.28
276	Community Corrections	1	395.00
278	Hybrid Sobriety Court	1	1,975.00
287	Homeland Security	12	3,256.05

Eaton County Payment Report

For the month of April, 2024

Electronic Payments from 03/01/2024 to 03/31/2024

Organization	Organization Description	# of Payments	Amount Paid
292	Child Care Fund	56	4,209.69
297	911 Surcharge	1	205.00
377	DPW - Grand Ledge	3	547,615.63
385	DPW - Brookfield	2	163,981.25
512	Medical Care Facility	5	1,759,586.12
516	Delinquent Tax Revolving	1	(20.88)
656	Retirement	1	517,701.56
670	Health Insurance	1	693,907.00
676	Retiree's Health Insurance	5	33,762.16
701	Trust & Agency	21	359,257.76
704	Trust & Agency - Payroll	67	1,026,403.56
720	Donations - Sheriff	1	471.41
Total Payments		462	7,181,820.26
Board Payments on 04/17/2024			552,251.56
Immediate Payments from 03/01/2024 to 03/31/2024			2,699,999.57
Electronic Payments from 03/01/2024 to 03/31/2024			7,181,820.26
Employee Payroll - see attached report			2,902,932.60
Total			13,337,003.99

Payment Type	Board
Payment Month/Year	2024 4

Report Org Set	Vendor	Total Payments
101.101.00	31100 - FOSTER SWIFT COLLINS & SMITH PC	237.50
	6630 - COHL, STOKER & TOSKEY PC	424.10
101.101.00 Total		661.60
101.172.00	33214 - THE REHMANN GROUP	11,000.00
	62668 - EDGE PARTNERSHIPS LLC	8,000.00
	62716 - PROSHRED SECURITY	33.33
101.172.00 Total		19,033.33
101.215.00	62716 - PROSHRED SECURITY	47.50
101.215.00 Total		47.50
101.228.00	51408 - APPLIED INNOVATION	717.40
101.228.00 Total		717.40
101.265.00	10454 - EATON COUNTY ROAD COMMISSION	153.78
	11887 - BYRUM ACE HARDWARE #3 INC	409.69
	22638 - CINTAS FIRST AID & SAFETY	747.17
	28662 - LANSING SANITARY SUPPLY INC	941.43
	46772 - GUNTORPE MECHANICAL	2,876.46
	47891 - MARK'S PLUMBING PARTS	528.40
	53588 - LANSING GLASS COMPANY	586.20
	57203 - GRAINGER	590.52
	62022 - HUTSON INC OF MICHIGAN	2,100.76
	7805 - D & D MAINTENANCE SUPPLY	1,356.25
	62463 - NAPA AUTO PARTS	6.99
	62754 - TARKETT USA INC	1,976.10
101.265.00 Total		12,273.75
101.281.31	42954 - J-AD GRAPHICS	86.00
	47289 - LANGUAGE LINE SERVICE	26.25
	50485 - LAW OFFICE OF TRACIE R GITTLEMAN	749.61
	50686 - THE WOOLLEY LAW FIRM PLLC	490.00
	53108 - K AND Q LAW PC	1,106.00
	53423 - TYLER TECHNOLOGIES INC	21,475.03
	60133 - 7C LINGO	430.00
	61645 - HICKS MILLBROOK & CWAYNA PLLC	375.00
	61867 - THE LAW OFFICE OF REID FELSING PLC	221.00
	48885 - MITCHELL FOSTER	284.00
	29379 - DE'CORDOVA, MAURICIO FERNANDEZ	360.40
	62751 - HOUGABOOM LAW PLC	130.00
	62779 - JEFFREY A CHIP, P.C.	26.00
	1317 - ANGELA L CURTISS	413.60
101.281.31 Total		26,172.89
101.281.36	1632 - THOMSON WEST	230.35
	30731 - HAWORTH INC	7,209.05
	42954 - J-AD GRAPHICS	2,173.17
	47289 - LANGUAGE LINE SERVICE	307.74

Payment Type	Board
Payment Month/Year	2024 4

Report Org Set	Vendor	Total Payments
101.281.36	61956 - ERICA K ALLEN	160.00
	8683 - RISK & NEEDS ASSESSMENT, INC.	350.00
	29379 - DE'CORDOVA, MAURICIO FERNANDEZ	180.20
	62760 - THE ARABIC LINGUISTS LLC	140.00
101.281.36 Total		10,750.51
101.281.41	62716 - PROSHRED SECURITY	50.00
	29379 - DE'CORDOVA, MAURICIO FERNANDEZ	250.20
101.281.41 Total		300.20
101.281.47	61933 - STATE OF MICHIGAN GUARDIAN ASSISTANCE OF MICHIGAN INC	1,494.00
	62694 - MID-MICHIGAN GUARDIANSHIP SERVICES INC	166.00
101.281.47 Total		1,660.00
101.281.48	12614 - KAFANTARIS, ELIAS GEORGOIJ	1,000.00
	38220 - LAW OFFICES OF RUSSELL & HOEL PLLC	375.00
	42498 - MICHAEL D STAAKE ATTORNEY AND COUNSELOR AT LAW	40.00
	47289 - LANGUAGE LINE SERVICE	141.84
	49428 - KLAVERSKI LAW PLLC	1,400.00
	61603 - LAW OFFICE OF STEPHANIE CARDENAS PLC	130.00
	8504 - MICHIGAN PROBATE JUDGES ASSOC	915.00
	62716 - PROSHRED SECURITY	80.83
	50455 - O'CONNOR & BENNETT LAW FIRM PLC	50.00
101.281.48 Total		4,132.67
101.281.49	1322 - ANDERSON, STULL & ASSOCIATES PLLC	2,175.00
	1632 - THOMSON WEST	230.34
	38220 - LAW OFFICES OF RUSSELL & HOEL PLLC	4,290.00
	43767 - HEATHER M BOYER	900.00
	47289 - LANGUAGE LINE SERVICE	181.73
	51671 - NICOL LAW PLLC	2,584.43
	62023 - ADDISON FAMILY LAW PLLC	550.00
	62027 - LAFAVE SMITH, DENISE M	1,250.00
	8517 - LAW OFFICE OF BRIAN T RICHARDS	3,775.00
	62630 - MCINTYRE LAW OFFICE PC	1,475.00
	62622 - JULIE ANN BRADFIELD	2,600.00
	62666 - CINDY MANNON	175.00
101.281.49 Total		20,186.50
101.296.29	10468 - EATON COUNTY CIVIL DIVISION	116.40
	60863 - G & L PROCESS SERVICE INC	100.24
	62716 - PROSHRED SECURITY	78.33
	62735 - RAMSEY CIVIL PROCESS SERVICE INC	110.25
	62492 - WEST MICHIGAN PROCESS SERVICE LLC	23.00
101.296.29 Total		428.22
101.301.01	11887 - BYRUM ACE HARDWARE #3 INC	18.95
	27872 - NYE UNIFORM COMPANY	1,544.50
	29104 - LEA'S AUTO BODY	300.00

Payment Type	Board
Payment Month/Year	2024 4

Report Org Set	Vendor	Total Payments
101.301.01	32007 - MICHIGAN MUNICIPAL RISK	500.00
	3328 - INSTY PRINTS DOWNTOWN	308.10
	50591 - KIESLER POLICE SUPPLY INC	2,986.66
	50986 - FORESIGHT SUPERSIGN	40.00
	51737 - MID MICHIGAN EMERGENCY EQUIPMENT	1,010.00
	5217 - DORNBOS SIGN INC	103.40
	60828 - THE HUNDRED CLUB OF GREATER LANSING	100.00
	61361 - NORTHWESTERN UNIVERSITY FOR PUBLIC SAFETY	2,590.00
	53433 - DUROTECH AUTOMOTIVE LLC	372.84
101.301.01 Total		9,874.45
101.301.03	1222 - MILLERS AMERI-CAN RENTALS INC	116.00
	24839 - JOHNSON ROBERTS & ASSOC INC	140.00
	27872 - NYE UNIFORM COMPANY	679.50
	3328 - INSTY PRINTS DOWNTOWN	345.00
	38405 - LETAVIS ENTERPRISES INC	64.00
	50591 - KIESLER POLICE SUPPLY INC	2,986.66
	50832 - CLASSIC COFFEE COMPANY	86.00
	62181 - ROBERT LAMSON, LLC	495.00
	53433 - DUROTECH AUTOMOTIVE LLC	1,226.88
	62758 - FEEDERS PET SUPPLIES	25.98
101.301.03 Total		6,165.02
101.301.43	14758 - CAREY L FRYE	125.00
	19843 - AIRGAS USA LLC	126.05
	61488 - JESSICA L LINDAHL PARLING	833.33
101.301.43 Total		1,084.38
101.301.51	10490 - EATRAN	180.00
	24839 - JOHNSON ROBERTS & ASSOC INC	35.00
	27872 - NYE UNIFORM COMPANY	946.60
	42535 - MCKESSON MEDICAL SURGICAL GOVERNMENT	168.52
	48300 - SPARROW OCCUPATIONAL HEALTH SERVICES	934.00
	49567 - JUDICIAL SERVICES GROUP LTD	110.00
	50591 - KIESLER POLICE SUPPLY INC	2,986.68
	51701 - CHARM TEX INC	2,273.60
	62181 - ROBERT LAMSON, LLC	495.00
	62250 - ACCURATE CONTROL INC	282.00
101.301.51 Total		8,411.40
101.648.00	33718 - LANSING MERCY AMBULANCE SERV	294.00
	48300 - SPARROW OCCUPATIONAL HEALTH SERVICES	26,010.27
101.648.00 Total		26,304.27
101.689.00	40710 - PRAY FUNERAL HOME INC	300.00
	52598 - MINER W ROTH	92.88
	60131 - DAVID A PETERSON	52.68
	60132 - RANDAL LEW BRUMMETTE	94.56

Payment Type	Board
Payment Month/Year	2024 4

Report Org Set	Vendor	Total Payments
101.689.00	Temporary Vendor(s)	600.00
101.689.00 Total		1,140.12
101.710.00	12829 - MICHIGAN STATE UNIVERSITY	37,644.00
101.710.00 Total		37,644.00
101.721.00	45678 - BRIAN D ROSS	150.92
	49047 - TIRRELL, BENJAMIN	55.36
	53497 - CATTRON, TIMOTHY D	134.84
	62697 - EDWIN E KEMP JR	66.08
101.721.00 Total		407.20
101.728.00	51148 - TRI-COUNTY REGIONAL PLANNING COMM	26,493.75
101.728.00 Total		26,493.75
208	62772 - WILLIAMS & WORKS, INC	3,671.00
	27104 - R J THOMAS MANUFACTURING COMPANY INC	4,440.00
208 Total		8,111.00
226	18889 - CDW GOVERNMENT LLC	405.54
	49659 - LOGICALIS INC	7,205.57
	53795 - SOLARWINDS INC	12,967.34
	61675 - THIRD COAST TECH LLC	534.89
	9486 - DELL MARKETING LP	588.43
	62453 - PEOPLE DRIVEN TECHNOLOGY INC	26,839.77
	53465 - ZIXCORP DEP'T 41359	36,918.17
226 Total		85,459.71
228	44082 - MICHIGAN RECYCLING COALITION	810.00
228 Total		810.00
249	18039 - BS&A SOFTWARE, INC.	7,970.00
	62716 - PROSHRED SECURITY	32.50
	62740 - UNIQUE EMBROIDERY & PRINTING LLC	1,415.77
249 Total		9,418.27
260	1632 - THOMSON WEST	693.04
	19842 - BESCO WATER TREATMENT	54.50
	31264 - CARTER JR, DAVID B	13,885.00
	3328 - INSTY PRINTS DOWNTOWN	31.90
	47289 - LANGUAGE LINE SERVICE	125.40
	50686 - THE WOOLLEY LAW FIRM PLLC	7,954.50
	51678 - TRANSUNION RISK AND	128.00
	53943 - VINCENT & PIERCE PLLC	1,899.18
	60494 - BASIGA LAW FIRM, PC	8,586.29
	61867 - THE LAW OFFICE OF REID FELSING PLC	5,987.28
	62077 - WAYNE BISARD INVESTIGATIONS LLC	1,200.00
	52967 - LOVE'S LAW PLLC	6,205.06
	62716 - PROSHRED SECURITY	32.50
	62790 - CHAPSKI & CHAPSKI, CPAS, LLP	975.00
260 Total		47,757.65

Payment Type	Board
Payment Month/Year	2024 4

Report Org Set	Vendor	Total Payments
261	22638 - CINTAS FIRST AID & SAFETY	208.09
	3328 - INSTY PRINTS DOWNTOWN	1,163.32
	3645 - U S IDENTIFICATION MANUAL	95.00
	47289 - LANGUAGE LINE SERVICE	18.90
	60333 - CENTRALSQUARE TECHNOLOGIES	167,826.88
	60391 - POWERDMS INC	2,159.00
	60845 - FIFER INVESTIGATIONS LLC	850.00
	62578 - CRITICAL RESPONSE GROUP INC	12,069.58
261 Total		184,390.77
264	7058 - KALAMAZOO VALLEY COMM COLLEGE	1,200.00
264 Total		1,200.00
292	62440 - MSU HEALTH CARE INC	1,215.00
292 Total		1,215.00
Grand Total		552,251.56

Payment Type	Immediate
Payment Month/Year	2024 3

Report Org Set	Vendor	Total Payments
101	10454 - EATON COUNTY ROAD COMMISSION	117.86
	3106 - EATON COUNTY DISTRICT COURT	100.00
	32007 - MICHIGAN MUNICIPAL RISK	192,643.25
	351 - STATE OF MICHIGAN	26,885.48
	51402 - RENT A CENTER	300.00
	51982 - FAHEY SCHULTZ BURZYCH RHODES PLC	50.00
	52288 - MEIJER - DELTA	1,211.07
	53632 - CONTINENTAL HOME CENTER	100.00
	9131 - SPICER GROUP INC.	21,323.25
	Temporary Vendor(s)	6,198.06
	62747 - HOME DEPOT	400.00
101 Total		249,328.97
101.172.00	19842 - BESCO WATER TREATMENT	17.75
	51408 - APPLIED INNOVATION	553.74
101.172.00 Total		571.49
101.215.00	51408 - APPLIED INNOVATION	108.42
101.215.00 Total		108.42
101.215.07	42102 - THE COUNTY JOURNAL INC	311.38
	61700 - SPECTRUM PRINTERS INC	133.49
101.215.07 Total		444.87
101.228.00	51408 - APPLIED INNOVATION	687.48
	5928 - CITY OF CHARLOTTE	424.97
101.228.00 Total		1,112.45
101.253.00	51252 - AUTOMATED BUSINESS EQUIPMENT	1,100.00
	51408 - APPLIED INNOVATION	166.90
	53704 - STAPLES ADVANTAGE	298.40
101.253.00 Total		1,565.30
101.257.00	33786 - MID-MICH ASSOC OF ASSESSING OFF	90.00
	40997 - USA TODAY NETWORK	205.51
	42102 - THE COUNTY JOURNAL INC	405.48
	51408 - APPLIED INNOVATION	318.95
	62275 - SOUTHEASTERN CHAPTER MICHIGAN ASSESSORS	55.00
101.257.00 Total		1,074.94
101.265.00	14783 - RICHARDS BRAND SOURCE	146.98
	45670 - ROSE PEST SOLUTIONS	529.00
	51408 - APPLIED INNOVATION	64.32
	53704 - STAPLES ADVANTAGE	210.37
	5928 - CITY OF CHARLOTTE	9,311.90
	62410 - CAPITOL LOCK & SAFE INC	140.00
	6659 - CONSUMERS ENERGY	6,280.43
	57282 - WASTE MANAGEMENT OF MICHIGAN INC	1,617.58
101.265.00 Total		18,300.58
101.281.31	51408 - APPLIED INNOVATION	453.54

Payment Type	Immediate
Payment Month/Year	2024 3

Report Org Set	Vendor	Total Payments
101.281.31	53704 - STAPLES ADVANTAGE	57.94
	60829 - VERIZON WIRELESS	78.17
	Temporary Vendor(s)	86.40
101.281.31 Total		676.05
101.281.36	42954 - J-AD GRAPHICS	560.00
	51408 - APPLIED INNOVATION	687.58
	53704 - STAPLES ADVANTAGE	217.11
101.281.36 Total		1,464.69
101.281.41	51408 - APPLIED INNOVATION	117.13
	53704 - STAPLES ADVANTAGE	88.92
101.281.41 Total		206.05
101.281.48	51408 - APPLIED INNOVATION	178.47
	53704 - STAPLES ADVANTAGE	106.66
	Temporary Vendor(s)	20.20
101.281.48 Total		305.33
101.281.49	10490 - EATRAN	36.00
	19842 - BESCO WATER TREATMENT	86.00
	28606 - REDWOOD TOXICOLOGY LABORATORY	948.73
	42102 - THE COUNTY JOURNAL INC	142.90
	42954 - J-AD GRAPHICS	49.00
	51408 - APPLIED INNOVATION	246.88
	53704 - STAPLES ADVANTAGE	204.25
	5928 - CITY OF CHARLOTTE	465.48
	62435 - 3RD MILLENNIUM CLASSROOMS	60.00
	Temporary Vendor(s)	66.03
	62781 - FORENSIC FLUIDS LABORATORIES INC	625.00
101.281.49 Total		2,930.27
101.281.50	51408 - APPLIED INNOVATION	18.01
	53704 - STAPLES ADVANTAGE	200.55
101.281.50 Total		218.56
101.296.29	1632 - THOMSON WEST	664.00
	39045 - PRINTLINK INC	393.06
	51408 - APPLIED INNOVATION	192.24
101.296.29 Total		1,249.30
101.296.32	24465 - ACD.NET	1,012.50
	38900 - PITNEY BOWES BANK INC PURCHASE POWER	125.82
	51408 - APPLIED INNOVATION	47.77
	51678 - TRANSUNION RISK AND	150.00
101.296.32 Total		1,336.09
101.301.01	32511 - CENTURYLINK	35.99
	51408 - APPLIED INNOVATION	597.60
	52576 - AT&T MOBILITY NATIONAL	36.24
	5928 - CITY OF CHARLOTTE	10,499.09

Payment Type	Immediate
Payment Month/Year	2024 3

Report Org Set	Vendor	Total Payments
101.301.01	6659 - CONSUMERS ENERGY	18,486.19
101.301.01 Total		29,655.11
101.301.03	18094 - LANSING BOARD OF WATER & LIGHT	43.61
	51408 - APPLIED INNOVATION	264.23
101.301.03 Total		307.84
101.301.43	51408 - APPLIED INNOVATION	37.22
101.301.43 Total		37.22
101.301.51	24465 - ACD.NET	1,330.30
	40600 - CANTEEN SERVICES INC	22,916.66
	51408 - APPLIED INNOVATION	477.05
101.301.51 Total		24,724.01
101.442.00	51148 - TRI-COUNTY REGIONAL PLANNING COMM	782.00
	51408 - APPLIED INNOVATION	184.44
	62412 - PROFESSIONAL INVESTIGATIONS GROUP LLC	1,539.00
	9131 - SPICER GROUP INC.	10,259.76
101.442.00 Total		12,765.20
101.689.00	51408 - APPLIED INNOVATION	14.00
101.689.00 Total		14.00
101.689.89	62375 - U S DEPARTMENT OF VETERANS AFFAIRS	65.00
	62684 - CASHSTAR INC	1,970.00
101.689.89 Total		2,035.00
101.711.00	51408 - APPLIED INNOVATION	96.38
	52818 - MICHIGAN ASSOCIATION OF REGISTER OF DEEDS	50.00
101.711.00 Total		146.38
101.721.00	42102 - THE COUNTY JOURNAL INC	419.84
	51408 - APPLIED INNOVATION	121.52
101.721.00 Total		541.36
208	1222 - MILLERS AMERI-CAN RENTALS INC	120.00
	17305 - CITY OF GRAND LEDGE	230.43
	17308 - GRAND LEDGE AUTO PARTS	42.76
	1999 - DELTA CHARTER TOWNSHIP	18,752.13
	24431 - MENARDS - LANSING WEST	363.84
	35666 - GRANGER WASTE SERVICES INC	804.18
	39835 - COMCAST CABLE COMMUNICATIONS MANAGEMENT LLC	218.60
	45670 - ROSE PEST SOLUTIONS	85.00
	47928 - FRONTIER	188.42
	51408 - APPLIED INNOVATION	58.34
	5928 - CITY OF CHARLOTTE	5,000.00
	60004 - COMCAST CORPORATION	215.38
	61666 - BALL SEPTIC INC	700.00
	61785 - ALLSTAR FLEET SERVICES	2,100.00
	62044 - GRAND LEDGE ACE HARDWARE	34.53
	6659 - CONSUMERS ENERGY	615.96

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Report Org Set	Vendor	Total Payments
208	824 - AT&T	116.59
	57282 - WASTE MANAGEMENT OF MICHIGAN INC	770.43
	62626 - TREE MONKEY	775.00
208 Total		31,191.59
228	351 - STATE OF MICHIGAN	20.00
	51408 - APPLIED INNOVATION	7.26
	6659 - CONSUMERS ENERGY	49.76
	57282 - WASTE MANAGEMENT OF MICHIGAN INC	302.57
228 Total		379.59
245	40434 - POLARIS SURVEYING CO	3,893.12
245 Total		3,893.12
249	51408 - APPLIED INNOVATION	7.00
	62236 - CLARENCE ALAN PARKS	315.00
	53961 - BILLY DEE RICHARDSON	1,680.00
249 Total		2,002.00
256	38937 - US IMAGING INC	297.86
	47260 - UNITED COUNTY OFFICERS ASSOC	300.00
256 Total		597.86
260	51408 - APPLIED INNOVATION	222.99
260 Total		222.99
261	22638 - CINTAS FIRST AID & SAFETY	109.92
	32511 - CENTURYLINK	0.76
	47289 - LANGUAGE LINE SERVICE	22.05
	51408 - APPLIED INNOVATION	137.76
	51673 - MACNLOW ASSOCIATES	205.00
	52576 - AT&T MOBILITY NATIONAL	1,038.61
	5928 - CITY OF CHARLOTTE	991.60
	61744 - NETSOURCE ONE INC	36.00
	62623 - GRAND LEDGE VETERINARY HOSPITAL LLC	168.00
261 Total		2,709.70
263	52018 - IDENTISYS INC	625.00
263 Total		625.00
272	154 - PREVENTION & TRAINING SERVICES INC	275.00
	28606 - REDWOOD TOXICOLOGY LABORATORY	28.00
	5089 - REALITY COUNSELING SERVICES	320.00
	61508 - COGNITIVE CONSULTANTS	710.00
272 Total		1,333.00
273	154 - PREVENTION & TRAINING SERVICES INC	625.00
	5089 - REALITY COUNSELING SERVICES	960.00
	61508 - COGNITIVE CONSULTANTS	1,520.00
273 Total		3,105.00
274	154 - PREVENTION & TRAINING SERVICES INC	440.00
	5089 - REALITY COUNSELING SERVICES	575.00

Payment Type	Immediate
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Report Org Set	Vendor	Total Payments
274 Total		1,015.00
275	154 - PREVENTION & TRAINING SERVICES INC	60.00
	49567 - JUDICIAL SERVICES GROUP LTD	10.00
	5089 - REALITY COUNSELING SERVICES	700.00
	61508 - COGNITIVE CONSULTANTS	60.00
275 Total		830.00
276	5089 - REALITY COUNSELING SERVICES	590.00
	51408 - APPLIED INNOVATION	126.72
	61508 - COGNITIVE CONSULTANTS	1,170.00
	62094 - INTRINSIC CHANGE CONSULTING LLC	600.00
276 Total		2,486.72
277	61552 - PINNACLE RECOVERY GROUP	7,340.00
277 Total		7,340.00
278	154 - PREVENTION & TRAINING SERVICES INC	100.00
	5089 - REALITY COUNSELING SERVICES	1,345.00
278 Total		1,445.00
282	38673 - HOUSING SERVICES MID MICHIGAN	1,307.09
282 Total		1,307.09
287	62424 - DEWPOINT INC	14,417.00
287 Total		14,417.00
290	19933 - EVELAND, THOMAS	164.85
	51483 - MICHIGAN COUNTY SOCIAL SERVICES ASSOCIATION	250.00
	62152 - LEEANNA KAY OLSON-VICKERY	166.85
290 Total		581.70
292	10473 - EATON RESA	9,347.47
	10490 - EATRAN	36.00
	28606 - REDWOOD TOXICOLOGY LABORATORY	1,004.43
	31833 - JUVENILE JUSTICE ASSOC OF MICH	150.00
	351 - STATE OF MICHIGAN	35,014.47
	4010 - BOB BARKER COMPANY	200.84
	48300 - SPARROW OCCUPATIONAL HEALTH SERVICES	50.00
	49620 - CEDAR CREST DAIRY INC	393.07
	49678 - WOW BUSINESS	104.70
	51408 - APPLIED INNOVATION	310.47
	5928 - CITY OF CHARLOTTE	1,861.92
	61056 - JEREMY MULVANY, AGENT	94.68
	61127 - CENTRAL PHARMACY CHARLOTTE	53.68
	61508 - COGNITIVE CONSULTANTS	3,833.34
	62423 - TOTAL COURT SERVICES	1,377.00
	62781 - FORENSIC FLUIDS LABORATORIES INC	625.00
	6130 - GORDON FOOD SERVICE STORE LLC	3,567.40
	62529 - GRANGER CONSTRUCTION COMPANY	721,251.42
292 Total		779,275.89

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Report Org Set	Vendor	Total Payments
293	51511 - GRINSTERN, MARY	150.00
	60632 - MAY SEDELMAIER	150.00
	60820 - BERNICE J BEAIRD	150.00
	61636 - JOHN MALCOLM	150.00
	62264 - STEVEN ROOSA	150.00
	62544 - JANET BIERKAMP	150.00
293 Total		900.00
296	38673 - HOUSING SERVICES MID MICHIGAN	1,064.64
296 Total		1,064.64
297	60829 - VERIZON WIRELESS	10.02
	61318 - HOMEWORKS	414.28
297 Total		424.30
513	52628 - CLARK HILL PLLC	2,910.51
513 Total		2,910.51
516	62251 - CAPITAL AREA UNITED WAY	10,000.00
516 Total		10,000.00
692	Temporary Vendor(s)	8.70
692 Total		8.70
701	10464 - EATON COUNTY FRIEND OF COURT	7.50
	19785 - KALAMO TOWNSHIP	135.00
	20421 - COUTURIER, JOE	1,355.00
	26618 - MEIJER INC	1,679.57
	32531 - EATON COUNTY SHERIFF DEPT	75.00
	33771 - SUNFIELD TOWNSHIP	60.00
	351 - STATE OF MICHIGAN	22,641.55
	42102 - THE COUNTY JOURNAL INC	2,025.92
	42237 - NORMA JEAN MORTON	170.15
	44084 - CARMEL TOWNSHIP	1,953.25
	44685 - AUTOMOTIVE FINANCE CORPORATION	150.00
	47241 - LANSING POLICE DEPARTMENT	75.00
	5194 - BELLEVUE TOWNSHIP	60.00
	52376 - M FRANCES FULLER	126.44
	52639 - PHIL WIPPEL, TRUSTEE	625.00
	52759 - SMITH, PHYLLIS	11.17
	52762 - DAVIDSON, DALE	11.17
	52763 - STANLEY ANDERSON	11.17
	52764 - KUHN, DENNIS AND CINDY	11.17
	52765 - IDE, VICTOR	11.17
	52767 - AUTO OWNERS INSURANCE	120.00
	52770 - KOSBAR, DONNA	11.17
	52773 - WADE, GARY & ROSEMARY	11.17
	52774 - WARD, DAWN	11.25
	52776 - KLEIN, SANDY	11.17

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Report Org Set	Vendor	Total Payments
701	52937 - CONCEPCION ARNOLD	104.77
701	53006 - GILBERT, ERIC & SANDY	11.17
701	53007 - CONKLIN, KIM	11.17
701	53015 - NEVINS, GERALD	11.17
701	53158 - HARTFORD INSURANCE	300.00
701	53428 - KEEBLER, JACKIE	60.00
701	53449 - MICHIGAN DEPARTMENT OF	100.00
701	53489 - LEEK, TAWANA	20.00
701	53690 - EUGENE A KENNEY	25.00
701	5928 - CITY OF CHARLOTTE	250.00
701	60223 - FAMILY FARM AND HOME	12.50
701	60323 - ASHLEY DODSON	5.00
701	60340 - KIMBERLY ANN SCHLEE	19.51
701	60435 - CONSUMERS ENERGY	25.00
701	60446 - HART INTERCIVIC INC	24,228.00
701	60455 - CAROL ANN PRESTON	85.00
701	60456 - KERRY LEE RASMUSSEN	85.00
701	60469 - PROGRESSIVE	146.38
701	60760 - CRIME VICTIMS FUND	20.01
701	60829 - VERIZON WIRELESS	121.51
701	60839 - MICHIGAN DEPARTMENT OF TREASURY	7,225.00
701	60858 - TERESE MARIE HUNSBERGER	11.17
701	61308 - JAMES SQUIRE	266.93
701	61590 - LIBERTY MUTUAL GROUP CLAIM - #037873961-01	540.00
701	61601 - DEPARTMENT OF TREASURY	50.00
701	61700 - SPECTRUM PRINTERS INC	33,827.51
701	61786 - CAROL DIANE WILSON-DUFFY	204.32
701	61809 - STUART-LIPPMAN AND ASSOCIATES	197.00
701	61927 - BAR CONSERV LLC	575.00
701	62008 - LEIGH TYLER	10.00
701	62209 - CYGNUS HOMES SERVICES LLC	100.00
701	62227 - SAMANTHA NEWTON	20.00
701	62273 - MMLWCF	506.66
701	62274 - AFNI SUBROGATION DEPT	150.00
701	62320 - AYODELE GREENRIDGE	150.00
701	62321 - GRAFF CHEVROLET	25.00
701	62330 - ELIEFF BROTHERS ROOFING INC	600.00
701	62356 - BEST ONE FLEET SERVICE	50.00
701	Temporary Vendor(s)	76,618.92
701	42654 - RENT-A-CENTER	72.16
701	62747 - HOME DEPOT	287.50
701	62713 - DEBORAH L DIESEN	201.91
701	62037 - LAFCU LOSS PREVENTION	1,174.45

Payment Type	Immediate
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Report Org Set	Vendor	Total Payments
701	62729 - CHRISTOPHER BARNHILL	62.34
701	62549 - ALAMO DAMAGE RECOVERY	250.00
701	61080 - STANLEY HERRIFF/MATTHEW HERRIFF	50.00
701	62767 - SPARTANNASH	55.50
701	52912 - SENTRY INSURANCE	100.24
701	62750 - STACEY RAAK	12.50
701	62566 - RANDALL BACHMAN	3,504.38
701	61849 - SHARON L HAVENS	618.84
701	62625 - DIRECT CATALYST RECYCLING LLC	350.00
701	61677 - BRANDON KORROCH	17.34
701	61678 - JESSICA NELSON	17.34
701	62778 - GARRETT PETERMAN	161.28
701	62585 - CAPITAL ONE BANK	12.50
701	62571 - MELISSA FORD	40.00
701	62638 - EATON PINES VILLAGE	25.00
	62695 - VICKI HARE	3,300.00
	60617 - JENELLE HORN	20.00
701 Total		188,461.97
704	18285 - ALIVE	1,359.60
	28694 - LAFCU	380.00
	51301 - EATON COMMUNITY BANK	80.00
	53286 - POLICE OFFICERS ASSOCIATION	6,352.14
	53365 - GOODMAN FROST PLLC	525.57
	61226 - WELTMAN, WEINBERG & REIS CO., LPA	302.15
	6560 - UNION OF OPERATING ENGINEERS	418.41
	6567 - CAPITOL CITY LABOR PROGRAM INC	95.22
	6568 - GOVERNMENTAL EMPLOYEES LABOR	240.00
704 Total		9,753.09
720	62364 - JOSHUA GAINES	340.00
720 Total		340.00
801	18094 - LANSING BOARD OF WATER & LIGHT	4,049.88
701	33986 - CEI - CIVIL ENGINEERS INC	24,380.90
701	35605 - ST REGIS CULVERT INC	5,037.50
701	36205 - NORTHERN CONCRETE PIPE INC	1,720.00
701	3731 - ADVANCED DRAINAGE SYSTEMS INC	161,949.02
701	41207 - ROOTER EXPRESS	1,715.00
701	42523 - CALHOUN COUNTY	2,638.75
701	46321 - MID MICHIGAN PONDS LLC	115,797.78
701	4658 - BURKETT EXCAVATING	58,513.00
701	48993 - C & H UNDERGROUND LLC	3,010.50
701	50930 - MWT LLC	79,209.00
701	51982 - FAHEY SCHULTZ BURZYCH RHODES PLC	7,659.00
701	52628 - CLARK HILL PLLC	399.50

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Report Org Set	Vendor	Total Payments
801	53323 - PRECISION GRADE EXCAVATING LLC	26,830.00
801	5928 - CITY OF CHARLOTTE	74,459.00
801	60039 - M&K JETTING AND TELEVISING, LLC	1,870.00
801	60648 - EJ USA INC	756.86
	60657 - HUBBELL ROTH & CLARK INC	3,782.40
	60811 - LAND & RESOURCE ENGINEERING - LRE	45,557.21
	61925 - KEPITIS FARMS LLC	10,000.00
	62204 - ATA NATIONAL TITLE GROUP LLC	363,006.81
	9131 - SPICER GROUP INC.	29,873.50
	62658 - WRIGHT FORESTRY SOLUTIONS LLC	2,800.00
	62769 - CENTENNIAL TITLE AGENCY, INC	244,534.30
801 Total		1,269,549.91
550	53579 - ELLISON, JUSTIN	-
550 Total		-
693	52337 - STEP FORWARD MICHIGAN /	195.20
693 Total		195.20
711	351 - STATE OF MICHIGAN	10,513.52
711 Total		10,513.52
Grand Total		2,699,999.57

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Report Org Set	Vendor	Total Payments
101	24431 - MENARDS - LANSING WEST	(42.39)
101 Total		(42.39)
101.101.00	43126 - WEX BANK	(458.99)
	47698 - PNC BANK	(1,056.39)
	7572 - MICHIGAN ASSOCIATION OF COUNTIES	436.12
101.101.00 Total		(1,079.26)
101.172.00	61728 - SOCIETY FOR HUMAN RESOURCE MANAGEMENT	264.00
	62280 - SYMPPLICITY CORPORATION	96.00
101.172.00 Total		360.00
101.215.07	48961 - AMAZON.COM LLC	144.35
	49678 - WOW BUSINESS	80.98
101.215.07 Total		225.33
101.228.00	4635 - CRYSTAL MOUNTAIN RESORT & SPA	198.89
	48961 - AMAZON.COM LLC	384.76
101.228.00 Total		583.65
101.253.00	40997 - USA TODAY NETWORK	19.99
	43126 - WEX BANK	50.50
	62560 - ADOBE INC	58.29
101.253.00 Total		128.78
101.257.00	43126 - WEX BANK	131.46
	50311 - COUNTY OF OAKLAND	5.00
101.257.00 Total		136.46
101.265.00	43126 - WEX BANK	403.19
	48961 - AMAZON.COM LLC	1,157.95
101.265.00 Total		1,561.14
101.281.31	15518 - CAPITAL ONE	20.20
	47495 - MATCP	100.00
101.281.31 Total		120.20
101.281.36	15518 - CAPITAL ONE	58.43
	2841 - MICHIGAN CERTIFICATION	145.00
	47495 - MATCP	100.00
	48961 - AMAZON.COM LLC	70.25
	53704 - STAPLES ADVANTAGE	118.33
	60441 - INTUIT INC	177.60
	62765 - FLOUR CHILD BAKERY LLC	114.00
101.281.36 Total		783.61
101.281.41	48961 - AMAZON.COM LLC	170.98
	502 - PARK PLACE HOTEL AND CONFERNECE CENTER	362.12
	62461 - MICHIGAN CHAPTER IAEI	1,100.00
101.281.41 Total		1,633.10
101.281.48	1845 - STATE BAR OF MICHIGAN	95.00
	2854 - LANSING COMMUNITY COLLEGE	209.00
	48961 - AMAZON.COM LLC	18.29

Payment Type	EFT
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Report Org Set	Vendor	Total Payments
101.281.48 Total		322.29
101.281.49	43126 - WEX BANK	272.29
	60153 - SOARING EAGLE CASINO & RESORT	516.99
101.281.49 Total		789.28
101.296.29	40997 - USA TODAY NETWORK	9.99
	43126 - WEX BANK	67.23
	48961 - AMAZON.COM LLC	70.97
	60168 - DELTA AIR LINES INC	980.40
101.296.29 Total		1,128.59
101.296.32	61119 - MICHIGAN RETAILERS SERVICES INC	2,019.32
101.296.32 Total		2,019.32
101.301.01	15518 - CAPITAL ONE	166.45
	22457 - FBI NATIONAL ASSOCIATES INC	50.00
	31672 - MEIJER	31.57
	351 - STATE OF MICHIGAN	174.88
	38855 - WORKHEALTH	60.00
	43126 - WEX BANK	8,316.63
	45072 - CARL V RECK JEWELER	26.66
	45282 - COTTAGE INN PIZZA OF CHARLOTTE	69.92
	4635 - CRYSTAL MOUNTAIN RESORT & SPA	191.66
	46990 - GALLS LLC	362.81
	48349 - SAFARILAND LLC	138.87
	48512 - MICHAELS	8.33
	48961 - AMAZON.COM LLC	1,697.96
	50286 - DETROIT MARRIOTT LIVONIA HOTEL	156.60
	5720 - SHANTY CREEK RESORT	685.04
	61119 - MICHIGAN RETAILERS SERVICES INC	131.05
	62136 - PURE FITNESS INNOVATIONS	133.33
	62530 - DOMINO'S #1167	260.39
	62506 - BLUE LINE CUSTOMS LLC	40.28
	60851 - TACTICAL GEAR.COM	140.00
	62672 - WOLVERINE WORLD WOIDE INC	(155.00)
	62774 - Scheels All Sports, Inc	486.66
101.301.01 Total		13,174.09
101.301.03	15518 - CAPITAL ONE	148.74
	31672 - MEIJER	31.58
	43126 - WEX BANK	9,914.60
	45072 - CARL V RECK JEWELER	26.66
	45282 - COTTAGE INN PIZZA OF CHARLOTTE	69.93
	48349 - SAFARILAND LLC	138.87
	48512 - MICHAELS	8.33
	48961 - AMAZON.COM LLC	679.21
	49008 - ZIEBART OF LANSING	104.00

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Report Org Set	Vendor	Total Payments
101.301.03	50286 - DETROIT MARRIOTT LIVONIA HOTEL	313.20
	60115 - CHEWY INC	332.40
	60913 - MICHIGAN TACTICAL OFFICERS ASSOCIATION	515.00
	62136 - PURE FITNESS INNOVATIONS	133.33
	62253 - LEGAL AND LIABILITY RISK MANAGEMENT INSTITUTE	200.00
	43602 - JOHN E REID & ASSOCIATES INC	1,740.00
	60153 - SOARING EAGLE CASINO & RESORT	519.37
	62530 - DOMINO'S #1167	260.40
	62774 - Scheels All Sports, Inc	486.66
	62742 - KORE ESSENTIALS INC	144.85
	62775 - Company K, Inc	200.00
101.301.03 Total		15,967.13
101.301.43	41639 - MAACO	185.00
	43126 - WEX BANK	999.10
101.301.43 Total		1,184.10
101.301.51	15518 - CAPITAL ONE	48.42
	43126 - WEX BANK	1,584.88
	45072 - CARL V RECK JEWELER	26.68
	48512 - MICHAELS	8.33
	48961 - AMAZON.COM LLC	2,034.82
	49678 - WOW BUSINESS	254.82
	50286 - DETROIT MARRIOTT LIVONIA HOTEL	313.20
	53589 - BLUE CROSS BLUE SHIELD OF	19,047.82
	5720 - SHANTY CREEK RESORT	166.20
	62136 - PURE FITNESS INNOVATIONS	133.34
	62774 - Scheels All Sports, Inc	486.66
	62605 - JIMMY JOHN'S #4460	137.98
101.301.51 Total		24,243.15
101.442.00	43126 - WEX BANK	638.03
	48961 - AMAZON.COM LLC	39.99
	60625 - RADISSON PLAZA HOTEL	311.40
	61456 - CAR WASH PARTNERS INC	32.99
101.442.00 Total		1,022.41
101.711.00	48961 - AMAZON.COM LLC	53.65
101.711.00 Total		53.65
201	10454 - EATON COUNTY ROAD COMMISSION	1,376,837.58
201 Total		1,376,837.58
208	2031 - ALRO STEEL CORPORATION	41.85
	38855 - WORKHEALTH	500.00
	43126 - WEX BANK	332.71
	44435 - EATON CONSERVATION DISTRICT	43.00
	46291 - HAMMOND FARMS LANDSCAPE SUPPLY INC	441.57
	48961 - AMAZON.COM LLC	1,059.30

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Report Org Set	Vendor	Total Payments
208	61671 - GLOBAL PAYMENTS INC	233.20
208 Total		2,651.63
221	2693 - BARRY-EATON DIST. HEALTH DEPT.	606,549.58
221 Total		606,549.58
226	12670 - IMAGIN	375.00
	1632 - THOMSON WEST	348.40
	48961 - AMAZON.COM LLC	348.24
	53504 - CERBERUS LLC	3,299.00
	61705 - ZOOM VIDEO COMMUNICATIONS INC	100.00
	62217 - AJ TEK CORPORATION	90.00
226 Total		4,560.64
228	24431 - MENARDS - LANSING WEST	101.91
	43126 - WEX BANK	164.76
	60829 - VERIZON WIRELESS	113.72
228 Total		380.39
249	39812 - CODE OFFICIALS CONF OF MICH	735.00
	43126 - WEX BANK	894.36
	48961 - AMAZON.COM LLC	265.73
	61672 - COMFORT INN - MT PLEASANT	228.90
249 Total		2,123.99
256	14669 - BAVARIAN INN LODGE	146.58
256 Total		146.58
260	53619 - EVENTBRITE INC	100.00
260 Total		100.00
261	15518 - CAPITAL ONE	95.66
	3244 - CAPITAL REGIONAL AIRPORT	76.00
	38855 - WORKHEALTH	195.00
	40997 - USA TODAY NETWORK	19.99
	43126 - WEX BANK	374.29
	48961 - AMAZON.COM LLC	460.11
	49526 - PRIORITY DISPATCH CORP	165.00
	49678 - WOW BUSINESS	337.13
	60140 - ENTERPRISE RENTAL CAR	362.38
	60152 - AMERICAN AIRLINES INC	120.00
	60330 - SECUR ALARM SYSTEMS INC	103.00
	61705 - ZOOM VIDEO COMMUNICATIONS INC	319.80
	61744 - NETSOURCE ONE INC	36.00
	62288 - STICKER MULE	512.00
	62604 - K ENTERPRISE LLC	91.00
	62144 - CRYSTAL CITY LESSEE LLC	891.16
	62777 - RLJ II - R Indy Canal Lessee, LLC	1,750.32
	62776 - The Ritz-Carlton Hotel Company, LLC	1,000.84
261 Total		6,909.68

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Report Org Set	Vendor	Total Payments
264	49468 - TRAINING FORCE USA LLC	206.98
264 Total		206.98
272	47495 - MATCP	1,285.00
272 Total		1,285.00
273	26618 - MEIJER INC	160.99
	47495 - MATCP	1,680.00
273 Total		1,840.99
275	26618 - MEIJER INC	21.28
	47495 - MATCP	1,185.00
275 Total		1,206.28
276	47495 - MATCP	395.00
276 Total		395.00
278	47495 - MATCP	1,975.00
278 Total		1,975.00
287	60086 - MICHIGAN STATE POLICE	400.00
	61648 - DELTA BY MARRIOTT MUSKEGON DOWNTOWN	2,297.72
	62737 - CHICK-FIL-A OKEMOS	487.38
	62736 - DUNKIN	70.95
287 Total		3,256.05
292	15518 - CAPITAL ONE	905.54
	39118 - TOP BUFFET	52.51
	43126 - WEX BANK	925.63
	45296 - MICHIGAN JUVENILE DENTENTION	500.00
	48300 - SPARROW OCCUPATIONAL HEALTH SERVICES	25.00
	48961 - AMAZON.COM LLC	1,403.08
	49042 - SUBWAY	27.15
	61390 - SHIPT INC	370.78
292 Total		4,209.69
297	51737 - MID MICHIGAN EMERGENCY EQUIPMENT	205.00
297 Total		205.00
377	61084 - THE HUNGTINGTON NATIONAL BANK	547,615.63
377 Total		547,615.63
385	62786 - Michigan Finance Authority	163,981.25
385 Total		163,981.25
512	10466 - EATON COUNTY HEALTH AND	1,759,586.12
512 Total		1,759,586.12
516	45960 - COMFORT INN CONFERENCE CENTER	(20.88)
516 Total		(20.88)
656	14286 - MERS	517,701.56
656 Total		517,701.56
670	53589 - BLUE CROSS BLUE SHIELD OF	693,907.00
670 Total		693,907.00
676	14286 - MERS	33,762.16

Payment Type	EFT
Payment Month/Year	2024 3

Report Org Set	Vendor	Total Payments
676 Total		33,762.16
701	26616 - WALMART SUPERCENTER	78.91
	26618 - MEIJER INC	14.68
	351 - STATE OF MICHIGAN	358,516.32
	42483 - QUALITY DAIRY COMPANY	29.11
	49042 - SUBWAY	144.57
	50292 - SIDESTREETS DELICATESSEN	62.47
	60144 - PIZZA HUT	53.75
	60719 - JETS PIZZA OF CHARLOTTE	357.95
701 Total		359,257.76
704	14286 - MERS	173,457.14
	1860 - CITY OF LANSING	825.44
	24909 - AMERICAN FIDELITY ASSURANCE CO	9,082.48
	33191 - STANDARD INSURANCE CO.	54,010.14
	351 - STATE OF MICHIGAN	113,678.35
	47051 - UNITED STATES TREASURY	673,410.45
	62762 - VOYA FINANCIAL	1,434.46
	62465 - COLLECTION SERVICES CENTER	505.10
704 Total		1,026,403.56
720	53461 - MEIJER 194/CHECK CONNECTION	471.41
720 Total		471.41
Grand Total		7,181,820.26

All Funds

All Funds		<u>2024-2025</u>			<u>2023-2024</u>						
		Total	Total Special	Grand	Total	Total Special	Grand	Increase/ (Decrease)			
<u>Acct #</u>	<u>Description</u>	General Fund	Rev Funds	Total	General Fund	Rev Funds	Total	All Funds	% Change		
701.000	SALARIES - SUPERVISORY	1,827,330	490,734	2,318,064	1,828,321	486,458	2,314,779	3,285	0.1%		
702.000	SALARIES - REGULAR	15,642,107	6,174,120	21,816,227	14,832,396	6,019,570	20,851,966	964,261	4.6%		
702.001	SALARIES - LONGEVITY	160,350	40,047	200,397	113,058	35,751	148,809	51,588	34.7%		
703.000	SALARIES - TEMPORARY	305,870	460,900	766,770	302,250	468,900	771,150	(4,380)	-0.6%		
704.000	SALARIES - OVERTIME	612,890	398,300	1,011,190	600,360	397,800	998,160	13,030	1.3%		
704.001	OVERTIME - SPECIAL OVERTIME	45,000	-	45,000	45,000	-	45,000	-	0.0%		
704.002	OVERTIME - DETECTIVE OVERTIME	105,000	-	105,000	105,000	-	105,000	-	0.0%		
705.000	HOLIDAY PAY	158,500	79,700	238,200	138,500	79,700	218,200	20,000	9.2%		
706.000	SICK PAY/OT PAYOUT	352,310	55,300	407,610	117,470	35,640	153,110	254,500	166.2%		
710.000	SOCIAL SECURITY	1,473,818	589,627	2,063,445	1,387,414	576,308	1,963,722	99,723	5.1%		
711.000	WORKERS COMPENSATION INS	137,888	48,329	186,217	82,304	25,120	107,424	78,793	73.3%		
712.000	UNEMPLOYMENT INSURANCE	5,798	2,363	8,161	5,448	2,314	7,762	399	5.1%		
713.000	RETIREMENT	6,588,566	1,683,900	8,272,466	5,543,752	1,583,860	7,127,612	1,144,854	16.1%		
714.000	LIFE & DISABILITY INSURANCE	242,406	90,130	332,536	228,203	88,144	316,347	16,189	5.1%		
715.000	HEALTH INSURANCE	3,999,960	1,898,440	5,898,400	3,742,310	1,757,630	5,499,940	398,460	7.2%		
715.001	HEALTH INSURANCE - WAIVER	56,400	8,400	64,800	54,000	9,600	63,600	1,200	1.9%		
716.000	RETIREEES HEALTH	1,710,120	531,010	2,241,130	1,622,510	509,470	2,131,980	109,150	5.1%		
716.001	RETIREEES HEALTH - HCSP	452,779	206,144	658,923	327,639	151,134	478,773	180,150	37.6%		
717.000	DENTAL INSURANCE	198,264	80,868	279,132	198,012	81,084	279,096	36	0.0%		
		34,075,356	12,838,312	46,913,668	31,273,947	12,308,483	43,582,430	3,331,238	7.6%		
		GF	SRF	Total	PY GF	PY SRF	PY Total	GF Difference	SRF Difference	Total Difference	% Inc
56% Salaries		19,209,357	7,699,101	26,908,458	18,082,355	7,523,819	25,606,174	1,127,002	175,282	1,302,284	5.09%
12% Health Insurance		4,056,360	1,906,840	5,963,200	3,796,310	1,767,230	5,563,540	260,050	139,610	399,660	7.18%
19% Retirement		6,588,566	1,683,900	8,272,466	5,543,752	1,583,860	7,127,612	1,044,814	100,040	1,144,854	16.06%
6% Retiree's Health		2,162,899	737,154	2,900,053	1,950,149	660,604	2,610,753	212,750	76,550	289,300	11.08%
6% Other Fringes		2,058,174	811,317	2,869,491	1,901,381	772,970	2,674,351	156,793	38,347	195,140	7.30%
100% Total Wages/Benefits		34,075,356	12,838,312	46,913,668	31,273,947	12,308,483	43,582,430	2,801,409	529,829	3,331,238	46.71%
<u>Payroll Projection as of:</u>		<u>3/15/2024</u>	<u>4/12/2024</u>	<u>5/10/2024</u>	<u>6/14/2024</u>	<u>7/12/2024</u>	<u>8/16/2024</u>	<u>9/13/2024</u>			
Salaries		19,200,993	19,209,357								
Health Insurance		3,981,760	4,056,360								
Retirement		6,591,219	6,588,566								
Retiree's Health		2,161,299	2,162,899								
Other Fringes		2,008,174	2,058,174								
Total Wages/Benefits		33,943,445	34,075,356	-	-	-	-	-	-	-	

Eaton County

Annual Budget by Function Report

Report by: Summary

	2020/21 Actual	2021/22 Actual	2022/23 Actual	2023/24 Amended	2024/25 Estimated	Increase (Decrease)	% Inc (Dec)
Fund: 101 - General Fund							
Revenue							
105 - Taxes	21,533,730.21	22,618,824.81	23,692,123.52	25,119,530.00	26,465,058.00	1,345,528.00	5%
110 - Licenses and Permits	247,822.20	253,488.84	222,831.02	249,750.00	220,350.00	(29,400.00)	-12%
115 - Federal Revenue	839,885.65	886,967.13	4,424,501.32	828,969.00	895,000.00	66,031.00	8%
120 - State Revenue	4,759,184.69	4,718,951.08	5,297,175.30	6,170,256.00	5,317,514.00	(852,742.00)	-14%
125 - Local Unit Contributions	3,510,790.52	3,967,071.90	4,407,407.23	4,517,601.00	4,992,018.00	474,417.00	11%
130 - Charges for Services	2,580,717.43	2,488,971.84	2,242,304.37	2,804,775.00	2,377,275.00	(427,500.00)	-15%
135 - Fines and Forfeitures	167,738.34	188,623.87	185,090.06	232,200.00	185,150.00	(47,050.00)	-20%
140 - Interest and Rents	243,742.55	243,632.06	1,121,348.07	317,705.00	506,754.00	189,049.00	60%
145 - Refunds and Reimbursements	317,341.45	285,155.61	358,095.72	172,425.00	266,395.00	93,970.00	54%
150 - Other Financing Sources	310,711.20	427,874.00	1,823,474.08	615,000.00	830,000.00	215,000.00	35%
155 - Transfers In	1,455,819.08	1,536,879.29	1,670,289.77	1,606,465.00	1,585,097.00	(21,368.00)	-1%
155 - Transfers In - ARP Fund	-	1,860,000.00	-	3,082,500.00	-	(3,082,500.00)	-100%
155 - Historical Margin	-	-	-	943,218.00	-	(943,218.00)	-100%
155 - Use of Fund Balance	-	-	-	1,813,563.00	-	(1,813,563.00)	-100%
Revenue Totals	35,967,483.32	39,476,440.43	45,444,640.46	48,473,957.00	43,640,611.00	(4,833,346.00)	-10%
Expenditures							
05 - Legislative	272,072.44	325,309.32	323,193.88	387,476.00	414,263.00	26,787.00	7%
10 - Judicial	5,256,689.87	5,489,033.35	5,652,820.84	6,547,064.00	6,864,067.00	317,003.00	5%
15 - General Government	9,091,447.14	9,876,256.84	10,398,146.54	12,604,837.00	13,413,078.00	808,241.00	6%
20 - Public Safety	15,007,134.85	16,590,367.52	17,592,694.55	19,450,464.00	22,487,710.00	3,037,246.00	16%
30 - Health And Welfare	1,169,330.68	1,166,002.08	1,297,090.14	1,446,377.00	1,648,357.00	201,980.00	14%
35 - Recreation and Culture	15,000.00	17,000.00	17,000.00	17,000.00	17,000.00	-	0%
40 - Other	7,936.00	18,184.00	16,293.01	169,000.00	168,000.00	(1,000.00)	-1%
45 - Capital Outlay	318,835.13	672,785.83	2,141,724.14	1,864,764.00	1,138,200.00	(726,564.00)	-39%
50 - Debt Service	305,785.51	325,060.04	433,455.28	570,702.00	602,552.00	31,850.00	6%
60 - Transfers Out	5,647,003.39	6,014,208.01	5,604,590.45	5,416,273.00	6,945,026.00	1,528,753.00	28%
Expenditure Totals	37,091,235.01	40,494,206.99	43,477,008.83	48,473,957.00	53,698,253.00	5,224,296.00	3%

Annual Budget by Account Classification Report

Summary

	2020/21 Actual	2021/22 Actual	2022/23 Actual	2023/24 Amended	2024/25 Estimated	Increase (Decrease)	% Inc (Dec)
Fund: 101 General Fund							
Revenue							
105 - Taxes	\$21,533,730.21	\$22,618,824.81	\$23,692,123.52	\$25,119,530.00	\$26,465,058.00	\$1,345,528.00	5%
110 - Licenses And Permits	\$247,822.20	\$253,488.84	\$222,831.02	\$249,750.00	\$220,350.00	(\$29,400.00)	-12%
115 - Federal Revenue	\$839,885.65	\$886,967.13	\$4,424,501.32	\$828,969.00	\$895,000.00	\$66,031.00	8%
120 - State Revenue	\$4,759,184.69	\$4,718,951.08	\$5,297,175.30	\$6,170,256.00	\$5,317,514.00	(\$852,742.00)	-14%
125 - Local Unit Contributions	\$3,510,790.52	\$3,967,071.90	\$4,407,407.23	\$4,517,601.00	\$4,992,018.00	\$474,417.00	11%
130 - Charges For Services	\$2,580,717.43	\$2,488,971.84	\$2,242,304.37	\$2,804,775.00	\$2,377,275.00	(\$427,500.00)	-15%
135 - Fines And Forfeitures	\$167,738.34	\$188,623.87	\$185,090.06	\$232,200.00	\$185,150.00	(\$47,050.00)	-20%
140 - Interest And Rents	\$243,742.55	\$243,632.06	\$1,121,348.07	\$317,705.00	\$506,754.00	\$189,049.00	60%
145 - Refunds and Reimbursements	\$317,341.45	\$285,155.61	\$358,095.72	\$172,425.00	\$266,395.00	\$93,970.00	54%
155 - Transfers In and Other Financing Sources	\$1,766,530.28	\$3,824,753.29	\$3,493,763.85	\$8,060,746.00	\$2,415,097.00	(\$5,645,649.00)	-70%
Revenue Totals	\$35,967,483.32	\$39,476,440.43	\$45,444,640.46	\$48,473,957.00	\$43,640,611.00	(\$4,833,346.00)	-10%
Expenditures							
701 - Personnel - Personnel Services	\$24,518,645.19	\$26,471,221.84	\$28,044,336.63	\$31,391,092.00	\$34,192,143.00	\$2,801,051.00	9%
727 - Supplies	\$729,069.03	\$943,378.63	\$975,009.77	\$1,340,451.00	\$1,373,287.00	\$32,836.00	2%
800 - Other Services And Charges	\$5,571,896.76	\$6,067,552.64	\$6,277,892.56	\$7,890,675.00	\$9,447,045.00	\$1,556,370.00	20%
901 - Capital Outlay	\$318,835.13	\$672,785.83	\$2,141,724.14	\$1,864,764.00	\$1,138,200.00	(\$726,564.00)	-39%
906 - Debt Service	\$305,785.51	\$325,060.04	\$433,455.28	\$570,702.00	\$602,552.00	\$31,850.00	6%
999 - Transfers Out	\$5,647,003.39	\$6,014,208.01	\$5,604,590.45	\$5,416,273.00	\$6,945,026.00	\$1,528,753.00	28%
Revenue Totals:	\$35,967,483.32	\$39,476,440.43	\$45,444,640.46	\$48,473,957.00	\$43,640,611.00	(\$4,833,346.00)	-10%
Expenditure Totals	\$37,091,235.01	\$40,494,206.99	\$43,477,008.83	\$48,473,957.00	\$53,698,253.00	\$5,224,296.00	11%
Fund Total: General Fund	(\$1,123,751.69)	(\$1,017,766.56)	\$1,967,631.63	\$0.00	(\$10,057,642.00)	(\$10,057,642.00)	+++
Revenue Grand Totals:	\$35,967,483.32	\$39,476,440.43	\$45,444,640.46	\$48,473,957.00	\$43,640,611.00	(\$4,833,346.00)	-10%
Expenditure Grand Totals:	\$37,091,235.01	\$40,494,206.99	\$43,477,008.83	\$48,473,957.00	\$53,698,253.00	\$5,224,296.00	11%
Net Grand Totals:	(\$1,123,751.69)	(\$1,017,766.56)	\$1,967,631.63	\$0.00	(\$10,057,642.00)	(\$10,057,642.00)	+++

Eaton County

Annual Budget by Function Report

Report by: Summary

	2020/21 Actual	2021/22 Actual	2022/23 Actual	2023/24 Amended	2024/25 Estimated	Increase (Decrease)	% Inc (Dec)
Fund: 101 - General Fund							
Revenue Grand Totals:	35,967,483.32	39,476,440.43	45,444,640.46	48,473,957.00	43,640,611.00	(4,833,346.00)	3%
Expenditure Grand Totals:	37,091,235.01	40,494,206.99	43,477,008.83	48,473,957.00	53,698,253.00	5,224,296.00	3%
Net Grand Totals:	(1,123,751.69)	(1,017,766.56)	1,967,631.63	-	(10,057,642.00)	(10,057,642.00)	+++
Beginning Fund Balance	7,056,169.25	5,932,417.56	4,914,651.00	6,882,282.63	5,068,719.63		
Change in Fund Balance	(1,123,751.69)	(1,017,766.56)	1,967,631.63	(1,813,563.00)	(10,057,642.00)		
Ending Fund Balance	5,932,417.56	4,914,651.00	6,882,282.63	5,068,719.63	(4,988,922.37)		



EATON COUNTY
CAPITAL IMPROVEMENTS PROGRAM
Fiscal Year 2023-24 through Fiscal Year 2028-29

Program Plan Reviewed by the
Eaton County Board of Commissioners on April 17, 2024

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EXECUTIVE SUMMARY

A Capital Improvements Program (CIP) is a financial planning and management tool that lists proposed capital projects and capital purchases for a rolling six-year period. A CIP focuses on preserving infrastructure while ensuring the efficient use of public funds. A CIP will enable Eaton County to clearly and confidently articulate what investments will be made, when they will be made, and how they will be funded. Each year, the CIP will help identify capital projects the County may face over the next six years.

This CIP includes all estimated expenses for necessary infrastructure investments related to County facilities and technology, which includes both improvements and ongoing maintenance. There are other considerations which may be incorporated into future versions of the CIP when reviewed annually in conjunction with the budget process. Future additions may include infrastructure related to County parks, drain maintenance, safety and security and vehicles. The primary focus of the current CIP is on facilities and technology.

Facilities Infrastructure

The Eaton County courthouse was originally constructed in 1976, nearly 50 years ago, and the average age of all County buildings is 36 years. Aging infrastructure represents significant costs for Eaton County as it requires increased care, repair and maintenance expenses, such as large-scale projects like elevator replacements, brickwork, or roofing. Below is a summary of estimated financial investments required for facilities investment demands:

- \$9.7 million toward capital improvement investments for facilities over the next six years (see [Table 0.1](#)).
 - Of the \$9.7 million, \$3.7 million (37.9%) is allocated to address significant building projects, such as the Animal Control building replacement.
 - Of the \$9.7 million, \$7.8 million (81.0%) will require the use of General Fund (G/F) dollars (see [Table 0.1](#)).
- It is estimated the cost for ongoing maintenance for facilities infrastructure will require a commitment of \$8.2 million over the next six years (see [Table 0.2](#)).
- The estimated combined total commitment required for capital improvement investments for facilities is \$17.8 million over the next six years.
 - Of the \$17.8 million, \$16.0 million (89.7%) will require the use of G/F dollars (see [Table 0.2](#)).

KEY TERMS

General Fund Operating Revenue (G/F): The sum of all governmental fund revenues of a local unit of government. This is based on applicable government accounting standards of the Governmental Accounting Standards Board (GASB). General fund operating revenues do not include any fund of the local unit of government that is determined to be a proprietary, fiduciary, enterprise, or other restricted fund that may not be expended outside its allowable uses under GASB.

Restricted Funds: A restricted fund is a reserve account that contains money that can be used only for specific purposes. Examples would include dedicated millages, grants and or donations with specific limitations on the allowable use.

Ongoing Maintenance: Projects funded with dollars allocated for infrastructure maintenance in prior budgets. Under the CIP these projects are estimated to cost less than twenty-five thousand dollars (\$25,000).

Technology Infrastructure

Every piece of technology the County purchases has an expected lifecycle. This includes computers, printers, monitors, software, routers, servers, among other technology. Below is a summary of estimated financial investments required for technology investment demands:

- \$4.1 million toward capital improvement investments for technology infrastructure over the next six years.
 - Of the \$4.1 million, \$3.2 million (77.6%) will require the use of G/F dollars (see [Table 0.1](#)).
- Ongoing maintenance for technology infrastructure will require an estimated commitment of \$7.7 million (See [Table 0.2](#)).
 - Of the \$7.7 million, \$6.2 million (80.6%) will require the use of G/F dollars.
- The estimated combined total commitment required for capital improvement investments for technology infrastructure is \$11.8 million over the next six years.
 - Of the \$11.8 million, \$9.4 million (79.5%) will require the use of G/F dollars (See [Table 0.2](#)).

Summary of Combined Infrastructure

Based on the combined estimates above, necessary investments for infrastructure will require a total of \$29.6 million over the next six years. Of the total, \$25.4 million (85.7%) will require the use of G/F dollars. While the County has historically budgeted for ongoing maintenance, the CIP adds an additional \$13.8 million above and beyond what has previously been budgeted for ongoing maintenance (\$15.9 million). Of the \$13.8 million in the CIP for additional investment, \$11.0 million (80.0%) will require the use of G/F dollars. These estimates do not include staff time required to develop, administer and maintain County infrastructure projects.

To maintain the quality of service provided by existing infrastructure that the public and staff have come to expect, the County will have to allocate a significant portion of its G/F dollars into critical infrastructure in the coming years. Part of the CIP includes references to the expected lifecycle of improvements—the estimated useful life of an asset—and long-term planning for financing the replacement of an assets obsolescence.

TABLE 0.1 – CAPITAL IMPROVEMENTS PROGRAM FY 2024 THROUGH FY 2029								
Fiscal Year (FY)	FY 23-2024 Current	FY 24-2025	FY 25-2026	FY 26-2027	FY 27-2028	FY 28-2029	6-Year Estimated Cost	Percentage
Technology Services								
Estimated (Est.) Expenditure	\$340,000	\$600,000	\$1,000,000	\$813,311	\$210,001	\$210,000	\$3,173,311	77.6%
911 Central Dispatch	\$395,853	\$28,000	\$0	\$458,249	\$32,414	\$0	\$914,516	22.4%
Total Est. Expenditure	\$735,853	\$628,000	\$1,000,000	\$1,271,560	\$242,414	\$210,000	\$4,087,827	100.0%
Estimate on Technology Services Fund Sourcing								
Est. General Fund (G/F)	\$340,000	\$600,000	\$1,000,000	\$813,311	\$210,001	\$210,000	\$3,173,311	77.6%
Est. Restricted Funds (R/F)	\$395,853	\$28,000	\$0	\$458,249	\$32,414	\$0	\$914,516	22.4%
Facilities Management								
Est. Expenditure	\$763,965	\$1,266,667	\$926,267	\$1,183,771	\$874,056	\$988,539	\$6,003,264	62.1%
New Buildings								
Animal Control	\$0	\$350,000	\$350,000	\$378,560	\$378,560	\$378,560	\$1,835,680	19.0%
911 Central Dispatch	\$0	\$350,000	\$350,000	\$378,560	\$378,560	\$378,560	\$1,835,680	19.0%
New Buildings Sub-Total	\$0	\$700,000	\$700,000	\$757,120	\$757,120	\$757,120	\$3,671,360	37.9%
Total Est. Expenditure	\$763,965	\$1,966,667	\$1,626,267	\$1,940,891	\$1,631,176	\$1,745,659	\$9,674,624	100.0%
Estimate on Facilities Fund Sourcing								
Est. G/F	\$763,965	\$1,616,667	\$1,276,267	\$1,562,331	\$1,252,616	\$1,367,099	\$7,838,944	81.0%
Est. R/F	\$0	\$350,000	\$350,000	\$378,560	\$378,560	\$378,560	\$1,835,680	19.0%
COMBINED ESTIMATE ON EXPENDITURE TOTALS AND FUND SOURCING								
Total Est. Expenditure	\$1,499,818	\$2,594,667	\$2,626,267	\$3,212,451	\$1,873,590	\$1,955,659	\$13,762,451	100.0%
Est. G/F	\$1,103,965	\$2,216,667	\$2,276,267	\$2,375,641	\$1,462,617	\$1,577,099	\$11,012,255	80.0%
Est. R/F	\$395,853	\$378,000	\$350,000	\$836,809	\$410,974	\$378,560	\$2,750,196	20.0%
NOTES: - Capital Improvements projects only include items that have an estimated cost of \$25,000 or greater. Other items of lesser amounts are expected to be directly planned within department budgets. - These estimates do not include additional costs of Full-time Equivalent (FTE) staff needed to develop, execute, or maintain County infrastructure as outlined above. - These amounts may change as more projects are added via the annual budget process or through budget amendments.								

TABLE 0.2 – ONGOING MAINTENANCE FY 2024 THROUGH 2029

Fiscal Year (FY)	FY 23-2024 Current	FY 24-2025	FY 25-2026	FY 26-2027	FY 27-2028	FY 28-2029	6-Year Estimated Cost	Percentage
Technology Services (Computer Fund)								
Est. Expenditure	\$788,280	\$787,632	\$1,205,368	\$1,190,209	\$880,349	\$1,359,729	\$6,211,567	80.6%
Est. Combined R/F	\$190,228	\$451,194	\$85,612	\$154,809	\$520,668	\$97,329	\$1,499,840	19.4%
Total Est. Expenditure	\$978,508	\$1,238,826	\$1,290,980	\$1,345,018	\$1,401,017	\$1,457,058	\$7,711,407	100.0%
Estimate on Technology Services Fund Sourcing								
Est. G/F	\$788,280	\$787,632	\$1,205,368	\$1,190,209	\$880,349	\$1,359,729	\$6,211,567	80.6%
Est. R/F	\$190,228	\$451,194	\$85,612	\$154,809	\$520,668	\$97,329	\$1,499,840	19.4%
Facilities Management (Public Improvement Fund)								
Total Est. Expenditure	\$1,229,595	\$1,278,779	\$1,329,930	\$1,383,127	\$1,438,452	\$1,495,990	\$8,155,873	100.0%
Estimate on Facilities Fund Sourcing								
Est. G/F	\$1,229,595	\$1,278,779	\$1,329,930	\$1,383,127	\$1,438,452	\$1,495,990	\$8,155,873	100.0%
Est. R/F	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
COMBINED ESTIMATE ON EXPENDITURE TOTALS AND FUND SOURCING								
Total Est. Expenditure	\$2,208,103	\$2,517,605	\$2,620,910	\$2,728,145	\$2,839,469	\$2,953,048	\$15,867,280	100.0%
Est. G/F	\$2,017,875	\$2,066,411	\$2,535,298	\$2,573,336	\$2,318,801	\$2,855,719	\$14,367,440	90.5%
Est. R/F	\$190,228	\$451,194	\$85,612	\$154,809	\$520,668	\$97,329	\$1,499,840	9.5%
NOTES: - Ongoing maintenance may include items that have an estimated cost of less than \$25,000 as well as any new budget items or amendments that add new technology services beyond what is outlined in the Capital Improvement Program. - These estimates do not include additional costs of Full-time Equivalent (FTE) staff needed to develop, execute, or maintain County infrastructure as outlined above. - These amounts may change as more projects are added via the annual budget process or through budget amendments.								

CHAPTER ONE: BACKGROUND

1.0 - GENERAL OVERVIEW

A Capital Improvements Program (CIP) is a financial planning and management tool that lists proposed capital projects and capital purchases for a rolling six (6) year period. This multi-year document identifies and prioritizes improvements and purchases. It is a process that provides order and continuity to the repair, replacement, construction, and/or expansion of Eaton County facilities. A CIP focuses on preserving infrastructure while ensuring the efficient use of public funds.

A CIP will enable the County to clearly and confidently articulate what investments will be made, when they will be made, and how they will be funded. It serves as a guide to County staff and elected officials in selecting priorities for project development and implementation. Each year, the CIP will help identify capital projects the County may face over the next six (6) years.

1.1 - LEGAL BASIS FOR A CAPITAL IMPROVEMENTS PROGRAM

Public Act 33 of 2008, also known as the Michigan Planning Enabling Act (MPEA), requires all communities to prepare a CIP. Section 65 of the Michigan Planning Enabling Act, Act 33 of 2008, states:

125.3865 Capital improvements program of public structures and improvements; preparation; basis. Sec. 65.

(1) To further the desirable future development of the local unit of government under the master plan, a planning commission, after adoption of a master plan, shall annually prepare a capital improvements program of public structures and improvements, unless the planning commission is exempted from this requirement by charter or otherwise. If the planning commission is exempted, the legislative body either shall prepare and adopt a capital improvements program, separate from or as a part of the annual budget, or shall delegate the preparation of the capital improvements program to the chief elected official or a nonelected administrative official, subject to final approval by the legislative body. The capital improvements program shall show those public structures and improvements, in the general order of their priority, that in the commission's judgment will be needed or desirable and can be undertaken within the ensuing 6-year period. The capital improvements program shall be based upon the requirements of the local unit of government for all types of public structures and improvements. Consequently, each agency or department of the local unit of government with authority for public structures or improvements shall upon request furnish the planning commission with lists, plans, and estimates of time and cost of those public structures and improvements.

On March 1, 2011 the Eaton County Planning Commission passed a Resolution exempting itself from the requirement of developing an annual Capital Improvements Plan, deferring the responsibility to the Eaton County Board of Commissioners.

1.3 - WHAT IS A CAPITAL IMPROVEMENTS PROGRAM?

A Capital Improvements Program (CIP) is a short-range plan that identifies capital projects and equipment purchases, provides a planning schedule, and identifies financing options for the plan. A CIP is an outline used to designate the financing and prioritizing of upcoming improvement projects. A CIP is used to detail renovations or improvements and plan out finances for equipment and materials and dates for projects to be started and completed.

1.4 - WHAT ARE CAPITAL IMPROVEMENTS PROJECTS?

A capital improvement is a major, non-routine, or infrequent expenditure such as new construction, improvements to existing buildings or facilities, or the purchase of major equipment or property. A capital improvement has a relatively high monetary value and long-life expectancy, resulting in the creation of an asset or the extension of life to existing assets. They tend to be large in cost and have long-term usefulness. The cost of the capital improvement includes design, legal fees, land operating equipment, furniture, construction, etc., that is necessary to put the asset into service.

1.5 - IS EVERY PROJECT A CAPITAL IMPROVEMENTS PROJECT?

No, every project is not a CIP. CIP descriptions clearly establish that a project is capital in nature. What makes it capital in nature is the construction, purchase, or major renovation of buildings, utility systems, and other facilities, in addition to land acquisition and roadway projects. Some projects will be considered as annual maintenance or activities related to supporting day-to-day operations. Items such as maintenance or replacement costs may still be included in the CIP, even if not considered a project. Eaton County has established a threshold of projects with an estimated cost of twenty-five thousand dollars (\$25,000) or more to be incorporated into the CIP.

1.6 - CONTENT OF A CAPITAL IMPROVEMENTS PLAN

A CIP typically includes the following information:

- A listing of the capital projects or equipment to be purchased.
- The projects are ranked in order of preference.
- Financing options.
- A timetable for the construction or completion of the projects.
- Justification for the project.
- Explanation of expenses for the project.

1.7 - WHY IS A CAPITAL IMPROVEMENTS PLAN IMPORTANT?

Since the County government has limited resources for capital investments, it must have a process for selecting those with the greatest public benefits to make sure taxpayers receive the maximum return on their investment. A CIP is an essential planning tool in addition to a budgetary policy statement. It informs the taxpayers of Eaton County how the County plans to prioritize, schedule, and coordinate capital improvement projects over the next six (6) years. It is a systematic, organized approach to planning capital facilities and provides several real and practical advantages. The process and development of a long-term CIP can realize the following benefits:

- Preserves county infrastructure while ensuring the efficient use of public funds.
- Helps maintain financial stability across departments through coordination and cost-sharing between projects.
- Allows for proactive planning of improvements, major renovations, and purchases rather than reacting to these needs as they arise.
- Serves as a tool to plan for future debt and identify methods for funding long-term debt for large projects.
- Improves the County's eligibility for State and Federal grants.
- Serves as a public relations and economic development tool.

1.8 - CIP Development and Implementation

The development of a capital improvements program is a continual process and should be viewed as a working document. Therefore, while the document covers a six-year planning perspective, it is revised every year during the county's annual budget process in order to accommodate new projects and reflect changes in ongoing projects.

During budget preparation, each department must identify and submit individual capital project requests for equipment, technology, renovations, vehicle needs, etc. Long-term needs are also analyzed for items such as parking lots, roof replacements, HVAC Systems, boiler systems, and other large expenditure items. Any projects or purchases that may impact the operating budget will be noted and quantified if possible.

A CIP draft plan with a list of projects and their estimated cost is compiled and prioritized by year. Prioritization will be based on the following criteria: risk to public health or safety, deteriorating facilities, and improvement of operating efficiency.

This draft plan is submitted to the Ways and Means Committee for review and recommendation to the Board of Commissioners. Upon Board approval, the CIP Plan will be distributed for implementation. Department heads are still responsible for following county policies and

procedures for capital improvement projects and obtaining County Board approval prior to the beginning of any project.

CHAPTER TWO: FACILITIES MANAGEMENT CIP

2.1 – OVERVIEW

Facilities play an important role in providing an environment conducive to supporting the various operating departments that provide services directly to the residents in the County. Facilities Management includes the following disciplines and requires a diversely trained maintenance staff to troubleshoot and support.

Examples of Services Provided

- New construction projects and building expansions
- Interior renovations and workspace management
- Exterior improvements, road, and parking lot upgrades
- Building HVAC, Plumbing, and Electrical equipment upgrades and asset management
- Fire alarm and fire suppression upgrades
- Building security and access control
- Building management technology software
- Service Contracts
- Third-party inspection and certification requirements

As buildings age, maintenance and equipment costs rise. Associated services, replacements, upgrades and project costs increase significantly as well.

The following pages contain a profile of each Eaton County building and a comprehensive assessment of facilities infrastructure needs and associated costs projected over the next six fiscal years.



2.2 – COURTHOUSE AND ADMINISTRATIVE OFFICES

Address: 1045 Independence Dr. Charlotte, MI 48813

Size: 82,483 sq. ft.

Building Age: 48 years old

Description: The Eaton County Courthouse was constructed in 1975 and occupied in 1976. It houses 56th Circuit Court, 56A District Court, Probate Court, Friend of the Court, Juvenile Courts and Community Corrections. As well as the Prosecuting Attorney and Public Defender Offices.

The Administration Wing of the building contains the offices of the County Controller- Administrator, Clerk, Treasurer, Register of Deeds, Drain Commissioner, Equalization, Construction Codes and Zoning, Community Development, Veteran Services, Resource Recovery, Physical Plant/ Facilities Management.

Table 2.2 – Courthouse and Administrative Offices

Project Title	Frequency (in years)	Capital Type				FY2023-24 Current	FY2024-25	FY2025-26	FY2026-27	FY2027-28	FY2028-29	6-Year Total Estimated Costs
		Infrast. Upgrade	Facility Renov.	New Constr.	Equip.							
Public Elevator Replacement	25	X				\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 150,000
Inmate Elevator Replacement	25	X				\$ -	\$ -	\$ 156,000	\$ -	\$ -	\$ -	\$ 156,000
Freight Elevator Replacement	25	X				\$ -	\$ -	\$ -	\$ -	\$ 224,973	\$ -	\$ 224,973
Security Upgrades- Interior	10				X	\$ -	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	\$ 100,000
Security Upgrades- Exterior Fencing/ Gates	25	X				\$ -	\$ 110,000	\$ -	\$ -	\$ -	\$ -	\$ 110,000
Generator- 100% Building Backup	25				X	\$ -	\$ 200,000	\$ 208,000	\$ 216,320	\$ 224,973	\$ 233,972	\$ 1,083,265
Air Handling Unit/ HVAC Upgrades	25				X	\$ -	\$ 70,000	\$ 72,800	\$ 75,712	\$ 78,740	\$ 81,890	\$ 379,143
Piping Infrastructure Upgrades	15	X				\$ -	\$ 26,667	\$ 26,667	\$ 26,667	\$ -	\$ -	\$ 80,000
Parking Lot Resurfacing / Repairs- Public Lot	10	X				\$ -	\$ -	\$ -	\$ 12,619	\$ 12,619	\$ 12,619	\$ 37,856
Parking Lot Resurfacing / Repairs- Employee Lot	10	X				\$ -	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ 150,000
Brick Veneer Repairs/ Tuckpointing- Admin.	25	X				\$ -	\$ 26,667	\$ 26,667	\$ 26,667	\$ -	\$ -	\$ 80,000
Brick Veneer Repairs/ Tuckpointing- Courts	25	X				\$ -	\$ -	\$ -	\$ 27,040	\$ 27,040	\$ 27,040	\$ 81,120
Brick Veneer Repairs/ Tuckpointing- Clock Tower	25	X				\$ -	\$ -	\$ 10,095	\$ 10,095	\$ 10,095	\$ -	\$ 30,285
Carpet Replacement - Lower Level, 1st Floor	10	X				\$ 20,000	\$ 20,800	\$ -	\$ -	\$ -	\$ -	\$ 40,800
Window Replacements	25	X				\$ 30,000	\$ 31,200	\$ 32,448	\$ 33,746	\$ 35,096	\$ -	\$ 162,490
Construction Code and Equalization - Renovation	25	X	X			\$ 202,100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 202,100
Parking Lot Catch Basin	25	X				\$ 32,220	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32,220
JCI Public Health and Energy Project	15	X				\$ 205,581	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 205,581
Complex Sustainability Project				X		\$ 324,064	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 324,064
Courthouse and Administrative Offices Building Sub-total												\$ 3,629,895

2.3 – SHERIFF’S OFFICE AND COUNTY JAIL BUILDING

Address: 1025 Independence Dr. Charlotte, MI 48813

Size: 113,600 sq. ft.

Building Age: 35 years old

Description: Originally built in 1989 and expanded in 2008 it houses the Office of the County Sheriff, Command and Administration Offices, as well as the Eaton County Jail.



Table 2.3 – Sheriff’s Office and County Jail

Project Title	Frequency (in years)	Capital Type				FY2023-24 Current	FY2024-25	FY2025-26	FY2026-27	FY2027-28	FY2028-29	6-Year Total Estimated Costs
		Infrast. Upgrade	Facility Renov.	New Constr.	Equip.							
Fire Alarm System Jail Upgrade	10	X					\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 150,000
Replace Boilers - Original Jail (12)	25				X	\$ -	\$ -	\$ -	\$ 72,107	\$ 72,107	\$ 72,107	\$ 216,320
Replace Chillers (Expansion Side)	25				X	\$ -	\$ 66,667	\$ 66,667	\$ 66,667	\$ -	\$ -	\$ 200,000
Piping Infrastructure Upgrades	15	X				\$ -	\$ -	\$ -	\$ 45,067	\$ 45,067	\$ 45,067	\$ 135,200
Elevator Replacement	25	X				\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175,479	\$ 175,479
Parking Lot Resurfacing / Repairs (Includes Jail)	10	X				\$ -	\$ 56,667	\$ 56,667	\$ 56,667	\$ -	\$ -	\$ 170,000
Sheriff’s Office and County Jail Sub-total												\$ 1,046,999



2.4 – CENTRAL DISPATCH BUILDING

Address: 911 Courthouse Dr. Charlotte, MI 48813

Size: 15,600 sq. ft.

Building Age: 29 years old

Description: The Central Dispatch Building is home to Eaton County 911 operations and includes 911 Dispatch, Emergency Operations Center, as well as Central Dispatch Administration offices. Technology Services and GIS Mapping also share the building with 911 Operations.

Table 2.4 – Central Dispatch

Project Title	Frequency (in years)	Capital Type				FY2023-24 Current	FY2024-25	FY2025-26	FY2026-27	FY2027-28	FY2028-29	6-Year Total Estimated Costs
		Infrast. Upgrade	Facility Renov.	New Constr.	Equip.							
Elevator Replacement	25	X				\$ -	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ 150,000
New Emergency Vehicle Tech. Building	50			X		\$ -	\$ 350,000	\$ 350,000	\$ 378,560	\$ 378,560	\$ 378,560	\$ 1,835,680
Interior Renovations- Tech.Services	25		X			\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Generator Backup- Additional Areas	25	X				\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Parking Lot Resurfacing / Repairs	10	X				\$ 26,667	\$ 26,667	\$ 26,667	\$ -	\$ -	\$ -	\$ 80,000
Central Dispatch Sub-total												\$ 2,165,680

2.5 – ANIMAL CONTROL BUILDING

Address: 756 Courthouse Dr. Charlotte, MI 48813

Size: 5,200 sq. ft.

Building Age: 40 years old

Description: This building is home to the administration offices and animal care facility of the Eaton County Animal Control.



Table 2.5 – Animal Control

Project Title	Frequency (in years)	Capital Type				FY2023-24 Current	FY2024-25	FY2025-26	FY2026-27	FY2027-28	FY2028-29	6-Year Total Estimated Costs
		Infrast. Upgrade	Facility Renov.	New Constr.	Equip.							
Parking Lot Resurfacing / Repairs	10	X				\$ 28,333	\$ 28,333	\$ 28,333	\$ -	\$ -	\$ -	\$ 85,000
New Animal Control Building	50			X		\$ -	\$ 350,000	\$ 350,000	\$ 378,560	\$ 378,560	\$ 378,560	\$ 1,835,680
Animal Control Sub-total												\$ 1,920,680



2.6 – BARRY-EATON HEALTH DEPARTMENT ADMINISTRATION BUILDING

Address: 1033 Healthcare Charlotte, MI 48813

Size: 12,680 sq. ft.

Building Age: 55 years old

Description: Built in 1969, this building contains the administration offices of the Barry- Eaton Health Department. The interior was renovated in 2021 to also house the offices of Eaton County Public Defenders.

Table 2.6 – Barry-Eaton Health Department

Project Title	Frequency (in years)	Capital Type				FY2023-24 Current	FY2024-25	FY2025-26	FY2026-27	FY2027-28	FY2028-29	6-Year Total Estimated Costs
		Infrast. Upgrade	Facility Renov.	New Constr.	Equip.							
Elevator Replacement	25	X			X	\$ -	\$ -	\$ -	\$ 156,000	\$ -	\$ -	\$ 156,000
Brick Veneer Repairs/ Tuckpointing	25	X			X	\$ -	\$ 26,667	\$ 26,667	\$ 26,667	\$ -	\$ -	\$ 80,000
Fire Alarm System Upgrade	10	X			X	\$ -	\$ 20,000	\$ 20,800	\$ -	\$ -	\$ -	\$ 40,800
Parking Lot Resurfacing / Repairs	10	X			X	\$ -	\$ -	\$ -	\$ 25,237	\$ 25,237	\$ 25,237	\$ 75,712
Barry-Eaton Health Department Sub-total												\$ 352,512

2.7 – BARRY-EATON HEALTH DEPARTMENT HEALTH CLINIC

Address: 1033 Healthcare Charlotte, MI 48813

Size: 17,400 sq. ft.

Building Age: 30 years old

Description: This building was added in 1994 as an expansion to the original Health Dept. Building. It is home to the Barry- Eaton Public Health Clinic as well as the offices of Environmental Health. The interior of the Public Health Clinic was renovated in 2023 to modernize the use of the space.



Table 2.7 – Barry-Eaton Health Department Health Clinic

Project Title	Frequency (in years)	Capital Type				FY2023-24 Current	FY2024-25	FY2025-26	FY2026-27	FY2027-28	FY2028-29	6-Year Total Estimated Costs
		Infrast. Upgrade	Facility Renov.	New Constr.	Equip.							
Window Upgrade and Replacement	25	X				\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Barry-Eaton Health Department Health Clinic Sub-total												\$ 50,000



2.8 – YOUTH FACILITY

Address: 822 Courthouse Dr. Charlotte, MI 48813

Size: 27,353 sq. ft.

Building Age: 34 years old

Description: The Eaton County Youth Facility, built in 1990, provides a safe and secure environment for youth involved in the juvenile justice system, including Detention, Residential Treatment, and Community Based Treatment. The Youth Facility Administration Offices are also located at this building.

Table 2.8 – Youth Facility

Project Title	Frequency (in years)	Capital Type				FY2023-24 Current	FY2024-25	FY2025-26	FY2026-27	FY2027-28	FY2028-29	6-Year Total Estimated Costs
		Infrast. Upgrade	Facility Renov.	New Constr.	Equip.							
No Projects Included at this time.												
Youth Facility Sub-total												\$ N/A

2.9 - MICHIGAN DEPARTMENT OF HEALTH AND HUMAN SERVICES BUILDING

Address: 1050 Independence Blvd. Charlotte, MI 48813

Size: 18,000 sq. ft.

Building Age: 34 years old

Description: Constructed in 1990 and expanded in 1994, this building is leased to the State of Michigan Department of Health and Human Services (MDHSS).



Table 2.9 – MDHSS

Project Title	Frequency (in years)	Capital Type				FY2023-24 Current	FY2024-25	FY2025-26	FY2026-27	FY2027-28	FY2028-29	6-Year Total Estimated Costs
		Infrast. Upgrade	Facility Renov.	New Constr.	Equip.							
Piping Infrastructure Upgrades	15	X				\$ -	\$ 21,667	\$ 21,667	\$ 21,667	\$ -	\$ -	\$ 65,000
Brick Veneer Repairs/ Tuckpointing	25	X				\$ -	\$ -	\$ -	\$ 21,632	\$ 21,632	\$ 21,632	\$ 64,896
Parking Lot Resurfacing / Repairs	10	X				\$ -	\$ -	\$ -	\$ 11,537	\$ 11,537	\$ 11,537	\$ 34,611
MDHSS Subtotal												\$ 164,507



2.10 - 551 OFFICE BUILDING

Address: 551 Courthouse Dr. Charlotte, MI 48813

Size: 25,700 sq. ft.

Building Age: 31 years old

Description: Built in 1993, this building contains the leased office spaces of Community Mental Health, MSU Agriculture Extension, USDA Farm Services and the Eaton Conservation District.

Table 2.10 – 551 Office Building

Project Title	Frequency (in years)	Capital Type				FY2023-24 Current	FY2024-25	FY2025-26	FY2026-27	FY2027-28	FY2028-29	6-Year Total Estimated Costs
		Infrast. Upgrade	Facility Renov.	New Constr.	Equip.							
Elevator Replacement	25	X				\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175,479	\$ 175,479
551 Office Building Subtotal												\$ 175,479

2.11 – DENTAL CLINIC

Address: 623 Courthouse Dr. Charlotte, MI 48813

Size: 3,323 sq. ft.

Building Age: 14 years old

Description: This building was added to the complex in 2010 and is leased to My Community Dental Centers.



Table 2.11 – Dental Clinic

Project Title	Frequency (in years)	Capital Type				FY2023-24 Current	FY2024-25	FY2025-26	FY2026-27	FY2027-28	FY2028-29	6-Year Total Estimated Costs
		Infrast. Upgrade	Facility Renov.	New Constr.	Equip.							
Parking Lot Resurfacing / Repairs	10	X				\$ -	\$ -	\$ -	\$ 5,408	\$ 5,408	\$ 5,408	\$ 16,224
Dental Clinic Subtotal												\$ 16,224

2.12 – Facilities Management and Maintenance Building



Address: 744 Courthouse Dr. Charlotte, MI 48813

Size: 8400 sq. ft.

Building Age: 23 years old

Description: Constructed in 2001, this building is the main operations hub for Building Maintenance, Grounds Maintenance and Custodial Services.

Table 2.12 – Facilities Management and Maintenance Building

Project Title	Frequency (in years)	Capital Type				FY2023-24 Current	FY2024-25	FY2025-26	FY2026-27	FY2027-28	FY2028-29	6-Year Total Estimated Costs
		Infrast. Upgrade	Facility Renov.	New Constr.	Equip.							
Parking Lot Resurfacing / Repairs	10	X				\$ -	\$ 11,667	\$ 11,667	\$ 11,667	\$ -	\$ -	\$ 35,000
Facilities Management and Maintenance Building Subtotal												\$ 35,000

2.13 – Medical Care Facility

Address: 530 Beech St. Charlotte, MI 48813

Size: 64,000 sq. ft.

Building Age: 61 years old

Description: Originally built in 1961 and expanded in 2009 this building home to Eaton County Health and Rehabilitation Services and is dedicated to providing long term care, short term rehabilitation, and outpatient therapy options to the citizens of Eaton County



Table 2.13 – Medical Care Facility

Project Title	Frequency (in years)	Capital Type				FY2023-24 Current	FY2024-25	FY2025-26	FY2026-27	FY2027-28	FY2028-29	6-Year Total Estimated Costs
		Infrast. Upgrade	Facility Renov.	New Constr.	Equip.							
Parking Lot Resurfacing / Repairs	10	X				\$ -	\$ -	\$ -	\$ 55,883	\$ 55,883	\$ 55,883	\$ 167,648
Medical Care Facility Sub-total												\$ 167,648



2.14 – MULTIPLE SECURE COUNTY STORAGE FACILITIES

Address: Multiple locations

Size: 17,600 sq. ft. between locations

Building Age: Two locations are 23 years old, and one is 35 years old

Description: One storage facility built in 2001, and one built in 1989. One of these facilities acts as additional storage space for Building and Grounds Maintenance. One of the facilities is used to meet additional storage needs of the Eaton County Sheriff's Office.

Table 2.14 – Multiple Secure County Storage Facilities

Project Title	Frequency (in years)	Capital Type				FY2023-24 Current	FY2024-25	FY2025-26	FY2026-27	FY2027-28	FY2028-29	6-Year Total Estimated Costs
		Infrast. Upgrade	Facility Renov.	New Constr.	Equip.							
No Projects Included at this time.												
Multiple Secure County Storage Facilities Sub-total												N/A

CHAPTER THREE: TECHNOLOGY SERVICES CIP

3.1 – OVERVIEW

Technology plays an important role in supporting county operations, business functions, and interactions/services with citizens. Technology is one of the foundational building blocks of supporting county operations, business functions, and interactions/services with citizens. Technology includes the following primary sectors:

- Audio/Video Support
- Audit Compliances
- Backup and Recovery
- Cyber Security
- Data Storage
- Disaster Recovery
- Email
- Geographic Information Systems (GIS)
- Hardware Support
- Network and Infrastructure
- Physical Security
- Software Support
- Telecommunications
- Third Party
- Application Support

The following pages present a breakdown of technology services provided internally and externally, as well as current and forecasted expenses as they relate to providing County services.

See [Table 3.2](#) on the following pages for a snapshot of support services provided by Information Services to internal stakeholders.

In addition to supporting core County operations, business functions, and interactions/services with citizens, technology related services are also provided to outside governmental agencies. It is important to know that decisions made at the local City/Village/Township level have a direct impact on the technology support and service the County is required to provide. This is most prominent as it relates to Central Dispatch's operations. For example, when jurisdictional boundaries are changed, or new emergency vehicles are added, the County must provide GIS services to change response boundaries, order and install new computers in those vehicles, and install radio and communications technology in alignment with Federal and State requirements for emergency services. In addition to the technology that must be provided for emergency vehicles, the County is also required to install and maintain technology in each law enforcement, fire, and EMS station. This also includes mobile devices that are carried by many law, fire, and EMS personnel to be notified of incidents.

See [Table 3.3](#), on the following pages, for a snapshot of support services provided by Information Services to external stakeholders such as various law enforcement, fire, EMS agencies, and other agencies outside the primary core of County departments.

TABLE 3.2 – COUNTY CORE IT SUPPORT – SNAPSHOT OF SUPPORT SERVICES PROVIDED BY DEPARTMENT/AGENCY											
Department / Agency	General Support Services	Hardware and Software			County Fleet Management	Remote Work Capability	County Website	Audio/Video Support	State Auditing Support	Printer Management	GIS
		Procurement	Management	Security							
Central Dispatch											
Central Dispatch	X	X	X	X	X	X	X	X	X	X	X
Construction Codes, Planning and Zoning											
Construction Codes	X	X	X	X		X	X	X		X	X
Planning and Zoning	X	X	X	X		X	X	X		X	X
Controller / Administrator's Office											
Communications	X	X	X	X		X	X	X		X	X
Human Resources	X	X	X	X		X	X	X		X	
Finance	X	X	X	X		X	X	X	X	X	
County Clerk's Office											
County Clerk's Office	X	X	X	X		X	X	X	X	X	X
Circuit Court Clerk	X	X	X	X		X	X	X		X	
Register of Deeds	X	X	X	X		X	X	X		X	X
Drain Commissioner's Office											
Drain Office	X	X	X	X		X	X	X		X	X
Emergency Management											
Emergency Management	X	X	X	X		X	X	X	X	X	X
Equalization											
Equalization	X	X	X	X		X	X	X	X	X	X
Facilities Management											
Facilities	X	X	X	X		X	X	X		X	X
Intergovernmental Affairs											
Community Development	X	X	X	X		X	X	X		X	X
Veteran Services	X	X	X	X		X	X	X		X	
Parks and Recreation											
Parks and Recreation	X	X	X	X		X	X	X		X	X
Public Defender											
Public Defender	X	X	X	X		X	X	X	X	X	X
Prosecutor's Office											
Child Support Unit	X	X	X	X		X	X	X		X	
Economic Crime Unit	X	X	X	X		X	X	X	X	X	
Prosecutor's Office	X	X	X	X		X	X	X	X	X	X
Resource Recovery											
Resource Recovery	X	X	X	X		X	X	X	X	X	X

Table 3.2 - Snapshot of Support Services Provided by Department/Agency – CONTINUED

Department / Agency	General Support Services	Hardware and Software			County Fleet Management	Remote Work Capability	County Website	Audio/Video Support	State Auditing Support	Printer Management	GIS
		Procurement	Management	Security							
Sheriff's Office											
Animal Control	X	X	X	X		X	X	X		X	X
Corrections Division	X	X	X	X		X	X	X	X	X	
Road Patrol Division	X	X	X	X		X	X	X	X	X	X
Technology Services											
Technology Services	X	X	X	X		X	X	X	X	X	X
Treasurer's Office											
Treasurer's Office	X	X	X	X		X	X	X		X	X
Trial Courts											
Circuit Court	X	X	X	X		X	X	X	X	X	
Circuit Court Probation	X	X	X	X		X	X	X	X	X	
Community Corrections	X	X	X	X		X	X	X	X	X	
District Court	X	X	X	X		X	X	X	X	X	
Friend of the Court	X	X	X	X		X	X	X	X	X	
Juvenile Court	X	X	X	X		X	X	X	X	X	
Probate Court	X	X	X	X		X	X	X	X	X	
External Partners											
Barry-Eaton Health Department	X	X	X	X		X	X	X	X	X	X
CASA	X	X	X	X						X	
Delta Township Substation	X	X	X	X	X	X	X	X	X	X	X
MSU Extension Office	X	X	X	X				X			

TABLE 3.3 - COUNTY EXTERNAL IT SUPPORT – SNAPSHOT OF SUPPORT SERVICES PROVIDED BY DEPARTMENT/AGENCY

Department / Agency	General Support Services	Hardware and Software			County Fleet Management	Remote Work Capability	County Website	Audio/Video Support	State Auditing Support	Printer Management	GIS
		Procurement	Management	Security							
Public Safety Support											
Eaton County Central Dispatch	X	X	X	X	X	X	X	X	X	X	X
Bellevue Police Depart.	X	X	X	X	X	X			X		X
Bellevue Fire Depart.	X	X	X	X	X	X			X		X
Bellevue Medical First Resp. Depart.	X	X	X	X	X	X			X		X
Bellevue Police Depart.	X	X	X	X	X	X			X		X
Benton Township EMS	X	X	X	X	X	X			X		X
Charlotte Fire Depart.	X	X	X	X	X	X			X		X
Charlotte Police Depart.	X	X	X	X	X	X			X		X
Clinton Area EMS	X	X	X	X	X	X			X		X
Clinton County CAD to CAD	X	X	X	X	X				X		X
Delta Township Fire Depart.	X	X	X	X	X	X			X		X
Delta Township Substation	X	X	X	X	X	X			X	X	X
Eaton Area EMS	X	X	X	X	X	X			X		X
Eaton Rapids City Fire Depart.	X	X	X	X	X	X			X		X
Eaton Rapids Police Depart.	X	X	X	X	X	X			X		X
Eaton Rapids Township Fire Depart.	X	X	X	X	X	X			X		X
Grand Ledge EMS	X	X	X	X	X	X			X		X
Grand Ledge Fire Depart.	X	X	X	X	X	X			X		X
Grand Ledge Police Depart.	X	X	X	X	X	X			X		X
Hamlin Township Fire Depart.	X	X	X	X	X	X			X		X
Michigan State Police	X	X	X	X	X	X			X		X
Nashville Ambulance Service	X	X	X	X	X	X			X		X
Olivet Fire Depart.	X	X	X	X	X	X			X		X
Olivet Police Depart.	X	X	X	X	X	X			X		X
Roxand Fire Depart.	X	X	X	X	X	X			X		X
Sheriff's Department	X	X	X	X	X	X			X	X	X
Sunfield Fire Depart.	X	X	X	X	X	X			X		X
Vermontville EMS	X	X	X	X	X	X			X		X
Vermontville Fire Depart.	X	X	X	X	X	X			X		X
External Partners											
Barry-Eaton Health Depart.	X	X	X	X	X	X	X	X	X	X	X
CASA	X	X	X	X						X	
Delta Township Substation	X	X	X	X	X	X	X	X	X	X	X
MSU Extension Office	X	X	X	X							

TABLE 3.4 – TECHNOLOGY SERVICES SIX-YEAR SUMMARY

Project Title	Frequency (in years)	Capital Type				FY23-2024 Current	FY24-2025	FY25-2026	FY26-2027	FY27-2028	FY28-2029	6-Year Total Estimated Costs
		Infrast. Upgrade	Facility Renov.	New Constr.	Equip.							
Areal Imagery					X	\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 80,000
Network Switch Replacement (VSAN)					X	\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 80,000
PC Replacement					X	\$ 100,000	\$ 100,000	\$ 100,000	\$ 110,000	\$ 110,000	\$ 110,000	\$ 630,000
Security Appliance Replacement					X	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ 100,000
Network Storage Backup					X	\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 80,000
Wireless AP Replacement					X	\$ -	\$ -	\$ -	\$ 200,000	\$ -	\$ -	\$ 200,000
Courtroom Technology					X	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ 100,000	\$ 200,000
PC Replacement (MCT)						\$ 395,853	\$ 28,000	\$ -	\$ 458,249	\$ 32,414	\$ -	\$ 914,516
County Financial System(software)					X	\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ 500,000
Virtual Server Farm					X	\$ -	\$ -	\$ -	\$ 503,311	\$ -	\$ -	\$ 503,311
Network Switch Replacement (Access)					X	\$ -	\$ -	\$ 600,000	\$ -	\$ -	\$ -	\$ 600,000
Network Switch Replacement (Core)						\$ -	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ 200,000
Technology Services Capital Improvement Totals by Category												\$ 4,087,827

CHAPTER FOUR: OTHER FUTURE CONSIDERATIONS

4.1 - OVERVIEW

This CIP comprises the estimated expenses for necessary infrastructure investments related to County facilities and technology. Other considerations may be incorporated into future versions of the CIP when reviewed annually in conjunction with the budget process. Future additions may include the categories below.

4.2 - PARKS AND RECREATION

The County operates a Parks and Recreation department, which is responsible for managing the diverse locations and various offerings of recreational activities available to residents. These parks require ongoing maintenance and new infrastructure investments. Future CIPs will have a detailed section outlining these investments.

4.3 - SAFETY AND SECURITY INVESTMENTS

The security threats public buildings face today dramatically differ from 1976 when many of the County buildings were built. Any work regarding identifying opportunities, investing in improvements, and making security investments will require coordination with the Board of Commissioners, the Sheriff, and the Chief Judge. Such discussion and potential investments are intended to protect elected officials, staff, and members of the public from possible security risks. If these discussions lead to security investments, this would represent additional costs above and beyond what has already been discussed for both Technology Services and Facilities Management.

4.4 – DRAIN INFRASTRUCTURE MAINTENANCE

The Drain Commissioner is an elected official responsible for constructing and maintaining public storm drains throughout Eaton County. Statutory authority for the office is derived from Public Act 40 of 1956, as amended, commonly referred to as the Michigan Drain Code. On behalf of over 800 drainage districts (including two lake levels), the Drain Commissioner may acquire temporary and permanent easements, own and sell lands, execute contracts and levy assessments to cover the expense of building and maintaining an adequate stormwater infrastructure.

Both the County and the Eaton County Road Commission pay for part of ongoing maintenance for stormwater infrastructure. The apportionment is set by a calculation established in Section 14a of Public Act No. 51 of 1951, and these calculations are commonly referred to as “14a Calculations.”

In future CIPs a detailed section will be included for drain infrastructure, but for this report a short synopsis will be provided. Over the prior nine years the County has invested \$3.7 million in G/F on account of its 14a calculations. Across the same period of time, the average year-over-year increase in the cost of these 14a calculations was 3.7% (see [Table 4.5](#)).

TABLE 4.5 - PRIOR NINE-YEAR SUMMARY OF DRAIN MAINTENANCE GENERAL FUND EXPENDITURES									
Fiscal Year	2013-14	2014-15	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
General Fund (G/F) Expenses for Drain Maintenance	\$380,623	\$390,352	\$322,274	\$351,527	\$431,009	\$428,766	\$470,068	\$474,187	\$489,290
Change Year-over-Year		2.6%	-17.4%	9.1%	22.6%	-0.5%	9.6%	0.9%	3.2%

Total G/F Expenses for Drain Maintenance	\$ 3,738,096
Average Change Year-over-Year	3.7%

4.6 – VEHICLES

Vehicle purchases and maintenance expenses represent a significant asset and expense category crucial for County operations. In future CIPs, a detailed section will be included for vehicles. As of April 2024, the County had 115 vehicles across all departments and offices. A review of vehicle expenditures over the past five years shows the County has spent a total of \$2.6 million on vehicle acquisitions (see [Table 4.7](#)).

TABLE 4.7 - PRIOR FIVE-YEAR SUMMARY OF VEHICLE ACQUISITION EXPENDITURES					
Fiscal Year (FY)	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
Expense for Vehicle Acquisition Totals	\$ 443,095	\$ 325,887	\$ 310,771	\$ 573,471	\$ 982,376
Total Five-Year Vehicle Expenditures					\$ 2,635,599

Eaton County,
Michigan



Year Ended
September 30,
2023

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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Connie L. Sobie
Controller/Administrator

Melissa L. Ballard
Finance Director

Claudine Williams
Director of Intergovernmental
Affairs and Development

Ben Dawson
Human Resources Director

Logan Bailey
Communications Director

March 20, 2024

To the Members of the Board of Commissioners:

The Annual Financial Report of Eaton County, Michigan for the fiscal year ended September 30, 2023, 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.

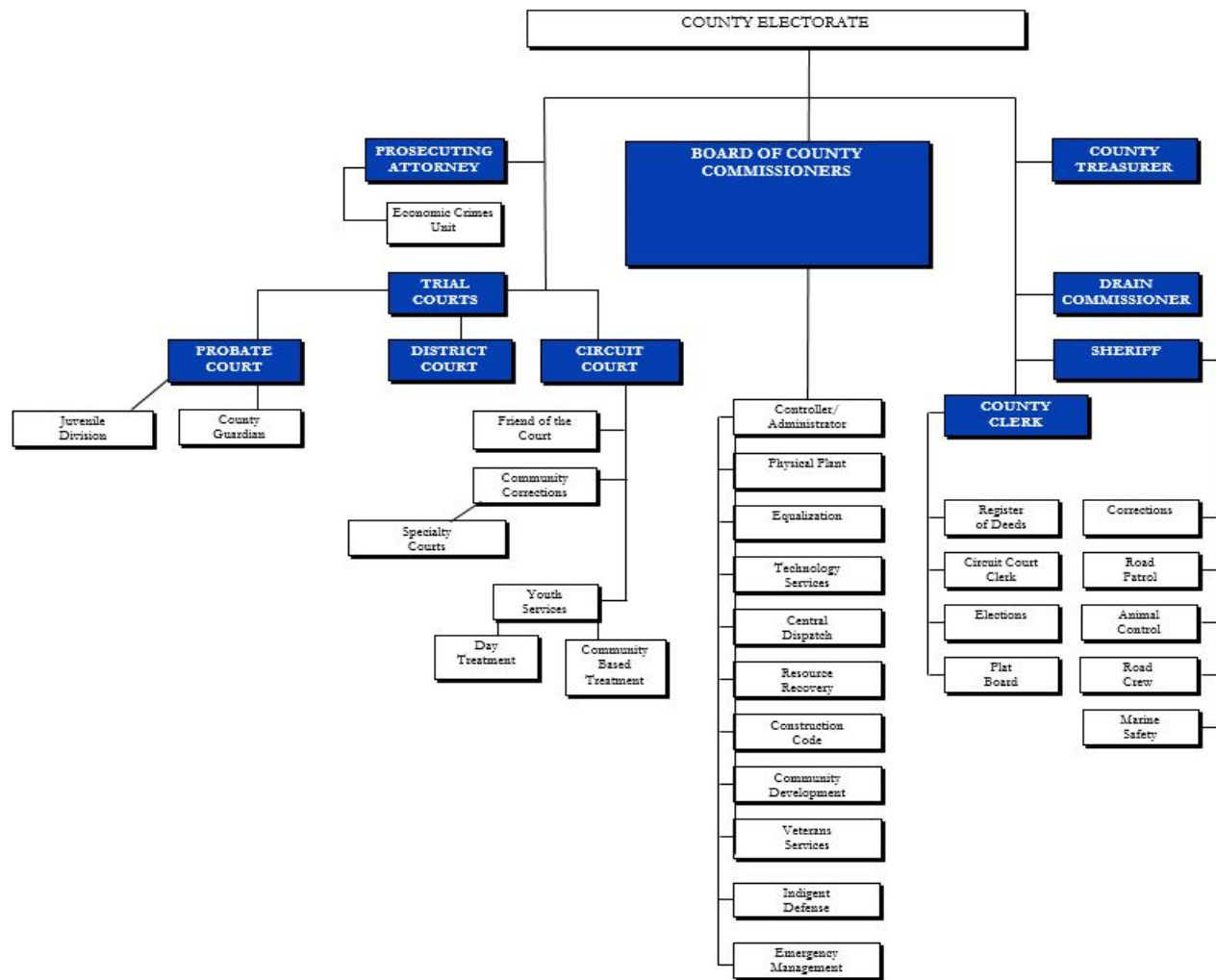
Respectfully submitted,



Connie L. Sobie
Controller/Administrator

EATON COUNTY, MICHIGAN

Organizational Chart



EATON COUNTY, MICHIGAN

PRINCIPAL OFFICIALS

For the Year Ended September 30, 2023

Board of Commissioners

Tim Barnes	District 1
Blake Mulder	District 2
Terrance Augustine	District 3
Brandon Haskell	District 4
Jeanne Pearl-Wright	District 5
Trevor "TJ" Youngquist	District 6
Mark Mudry	District 7
Joseph C. Brehler	District 8
Brian Droscha	District 9
Jacob Toomey	District 10
Scott Hansen	District 11
Brian Lautzenheiser	District 12
Jim Mott - Chairperson	District 13
Frank Holmes	District 14
Barbara A. Rogers - Vice Chairperson	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 20, 2024

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, 2023, 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, 2023, and the respective changes in financial position, and, where applicable, cash flows thereof, and the budgetary comparisons for the general fund and each 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)	56.1%	95.2%	45.9%
Eaton County Road Commission Discretely Presented			
Component Unit	49.9%	47.8%	58.4%

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.



Implementation of GASB Statement No. 96

As described in Note 22, the County implemented the provisions of GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*, in the current year. Accordingly, beginning net position of governmental activities was restated. Our opinion is not modified with respect to this matter.

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 20, 2024, 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 Lobson 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, 2023. 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	\$ (20,228,835)
• Change in total net position	8,903,077
• Fund balances, governmental funds	25,930,241
• Change in fund balances, governmental funds	6,721,778
• Unassigned fund balance, general fund	6,724,712
• Change in fund balance, general fund	(466,193)
• Installment debt outstanding	20,529,485
• Change in installment debt	(4,918,304)

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.

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.

EATON COUNTY, MICHIGAN

Management's Discussion and Analysis

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, American Rescue Plan Act, and opioid settlement 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 100% tax payment 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.

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.

EATON COUNTY, MICHIGAN

Management's Discussion and Analysis

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 \$86,473,704 and \$37,035,378 respectively, at September 30, 2023.

	Net Position					
	Governmental Activities		Business-type Activities		Total	
	2023	2022	2023	2022	2023	2022
Assets						
Current and other assets	\$ 43,461,391	\$ 40,721,433	\$ 20,681,145	\$ 23,426,138	\$ 64,142,536	\$ 64,147,571
Capital assets, net	49,907,228	43,642,394	11,344,982	11,826,124	61,252,210	55,468,518
Total assets	<u>93,368,619</u>	<u>84,363,827</u>	<u>32,026,127</u>	<u>35,252,262</u>	<u>125,394,746</u>	<u>119,616,089</u>
Deferred outflows of resources	<u>20,866,417</u>	<u>16,668,810</u>	<u>1,948,148</u>	<u>956,365</u>	<u>22,814,565</u>	<u>17,625,175</u>
Liabilities						
Long-term liabilities	143,315,178	126,348,535	2,340,642	4,572,497	145,655,820	130,921,032
Other liabilities	12,961,314	19,478,119	6,198,177	3,508,508	19,159,491	22,986,627
Total liabilities	<u>156,276,492</u>	<u>145,826,654</u>	<u>8,538,819</u>	<u>8,081,005</u>	<u>164,815,311</u>	<u>153,907,659</u>
Deferred inflows of resources	<u>3,592,057</u>	<u>11,347,976</u>	<u>30,778</u>	<u>1,390,445</u>	<u>3,622,835</u>	<u>12,738,421</u>
Net position						
Net investment in capital assets	28,215,145	21,121,277	9,746,159	9,851,259	37,961,304	30,972,536
Restricted	16,276,134	8,197,246	-	-	16,276,134	8,197,246
Unrestricted (deficit)	(90,124,792)	(85,460,516)	15,658,519	16,885,918	(74,466,273)	(68,574,598)
Total net position	<u>\$ (45,633,513)</u>	<u>\$ (56,141,993)</u>	<u>\$ 25,404,678</u>	<u>\$ 26,737,177</u>	<u>\$ (20,228,835)</u>	<u>\$ (29,404,816)</u>

A portion of the County's net position, \$37,961,304, is its investment in capital assets (i.e., land, construction in progress, buildings and improvements, vehicles and equipment, leased assets, and subscription assets), net of any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the County's net position, \$16,276,134, represents resources that are subject to external restrictions on how they may be used.

EATON COUNTY, MICHIGAN

Management's Discussion and Analysis

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	
	2023	2022	2023	2022	2023	2022
Revenues						
Program revenues:						
Charges for services	\$ 11,068,169	\$ 6,733,054	\$ 20,347,867	\$ 18,792,991	\$ 31,416,036	\$ 25,526,045
Operating grants and contributions	20,577,928	12,394,377	688,530	1,821,155	21,266,458	14,215,532
General revenues:						
Property taxes	34,010,729	30,551,517	515,050	488,785	34,525,779	31,040,302
Grants and contributions not restricted to specific programs	4,448,168	9,540,636	-	-	4,448,168	9,540,636
Unrestricted investment earnings	1,401,150	89,722	146,486	164,469	1,547,636	254,191
Gain on sale of capital assets	117,347	74,281	-	-	117,347	74,281
Total revenues	71,623,491	59,383,587	21,697,933	21,267,400	93,321,424	80,650,987
Expenses						
Legislative	387,669	325,952	-	-	387,669	325,952
Judicial	8,301,512	7,536,237	-	-	8,301,512	7,536,237
General government	13,333,508	12,037,344	-	-	13,333,508	12,037,344
Public safety	30,471,031	27,197,105	-	-	30,471,031	27,197,105
Public works	481,722	483,511	-	-	481,722	483,511
Health and social services	6,841,236	6,642,505	-	-	6,841,236	6,642,505
Parks, recreation, and culture	955,190	729,548	-	-	955,190	729,548
Other	307,714	419,186	-	-	307,714	419,186
Interest on long-term debt	687,385	704,676	-	-	687,385	704,676
Health and rehabilitation services	-	-	21,995,250	21,630,909	21,995,250	21,630,909
Delinquent tax collections	-	-	137,974	361,436	137,974	361,436
Jail commissary	-	-	90,116	3,104	90,116	3,104
Foreclosing government unit	-	-	428,040	299,047	428,040	299,047
Total expenses	61,766,967	56,076,064	22,651,380	22,294,496	84,418,347	78,370,560
Change in net position, before transfers	9,856,524	3,307,523	(953,447)	(1,027,096)	8,903,077	2,280,427
Transfers	379,052	371,843	(379,052)	(371,843)	-	-
Change in net position	10,235,576	3,679,366	(1,332,499)	(1,398,939)	8,903,077	2,280,427
Net position, beginning of year	(56,141,993)	(59,821,359)	26,737,177	28,136,116	(29,404,816)	(31,685,243)
Restatement - implementation of GASB Statement No. 96	272,904	-	-	-	272,904	-
Net position, end of year	\$ (45,633,513)	\$ (56,141,993)	\$ 25,404,678	\$ 26,737,177	\$ (20,228,835)	\$ (29,404,816)

EATON COUNTY, MICHIGAN

Management's Discussion and Analysis

Governmental activities. Governmental activities increased the County's net position by \$10,235,576. Total governmental revenues were \$71,623,491, compared to \$59,383,587 in the prior year (increase of \$12,239,904). The cost of all governmental activities this year was \$61,766,967, compared to \$56,076,064 from the prior year (increase of \$5,690,903). Key elements of the overall increase in net position, in addition to those matters discussed previously, are as follows:

- Charges for services increased by \$4,335,115, which was primarily due to the revenue from the opioid settlement distribution of \$2,235,684, and the recognition of the deferred revenue related to the opioid settlement.
- Operating grants and contributions increased by \$8,183,551, which was primarily due to the recognition of the ARPA revenue in the general fund for general services versus in a separate fund of approximately \$5.7 million, and the increase in state revenue received for the Raise the Age Grant in the amount of \$1.28 million. There were also increases from local unit contributions to support the cost of increases in expenses for the health department and police services contract.
- Property tax revenue increased by \$3,459,212. The increase in property taxes was a result of the parks millage totaling \$2,061,913, and as a result of inflation and new construction.
- Grants and contributions not restricted to specific programs decreased by \$5,092,468, which was primarily due to the decrease in recognition of ARPA revenue in the operating grants.
- Unrestricted investment earnings increased by \$1,311,428, which was primarily due to a higher investment rate of return overall.
- Pension and OPEB expense was \$5,766,165 in the current year, compared to \$(148,534) 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 \$1,332,499 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 \$1,182,744. Additional factors discussing this decrease in net position are available in the separately issued report for the Facility.
- The 100% tax payment fund reported an increase in net position of \$105,460 as a result of higher interest earnings revenue.

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 \$25,930,241, an increase of \$6,721,778 in comparison with the prior year. Of the fund balance amount, \$6,724,712 constitutes unassigned fund balance, which is available for spending at the government's discretion.

The general fund is the chief operating fund of the County. At the end of the current fiscal year, unassigned fund balance of the general fund was \$6,724,712, while total fund balance was \$9,194,276. 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 14.5 percent of the total general fund expenditures.

The fund balance of the County's general fund decreased by \$466,193 during the current fiscal year. This decrease is due to the prior year recognition of the tax exempt lease purchase financing, and current year project costs. There was also a decrease in personnel expenditures due to position vacancies.

The fund balance of the County's American Rescue Plan Act fund increased by \$436,097 during the current fiscal year. This increase is due to interest income from favorable investment rates.

The opioid settlement fund, which was established in 2023 to account for current and future payments to be received from various opioid settlements, had a current year increase in fund balance of \$2,235,681, all of which is restricted.

EATON COUNTY, MICHIGAN

Management's Discussion and Analysis

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

The Eaton County Health and Rehabilitation Services net position decreased during fiscal years 2023 and 2022. The net position decreased by \$1,182,744 in 2023, and by \$1,470,219 in 2022. This decrease in 2023 is largely attributable to a decrease in current assets related to grant funding in response to COVID-19 being received in 2021 and spent during fiscal years 2022 and 2023.

The 100% tax payment fund net position increased by \$105,460 in 2023, compared to the net position decrease of \$136,781 in 2022. This increase in 2023 is largely attributable to the increase in interest earnings.

General Fund Budgetary Highlights

The fiscal year 2023 general fund original budget estimated expenditures and other financing uses to be greater than revenues and other financing sources (decrease in fund balance) by \$1,946,901. The final amended budget estimated revenues and other financing sources to be \$3,738,683 more than the original budget, and expenditures and other financing uses that were \$6,954,846 more than the original budget. Significant budget amendments included:

- The approval of the Park's Millage allowed the County to reduce the general fund contribution to the parks and recreation department by approximately \$460,000.
- Position changes or additions approved outside of the normally scheduled budget cycle for the Controller's Office, Sheriff's Office, Emergency Services, and Community Development amounted to a total budgetary increase of approximately \$360,000.
- Increase for prior year rollover of capital outlay project costs were \$6,027,607.

The fiscal year 2023 general fund amended budget estimated expenditures and other financing uses to be more than revenues and other financing sources (decrease in fund balance) by \$5,163,064. The actual expenditures and other financing uses were more than revenues and other financing sources (decrease of fund balance) by \$466,193.

Revenues and other financing sources were \$1,525,654 more than expected primarily due to:

- The implementation of GASB 96 related to SBITAs of approximately \$1.1 million.
- Interest earnings were \$769,445 more than estimated.

Expenditures and other financing uses were \$3,171,217 less than expected primarily due to:

- The position vacancies and employment reserve contingencies totaling approximately \$1,810,000.
- Savings in other services, charges and capital totaling approximately \$1,300,000.

EATON COUNTY, MICHIGAN

Management's Discussion and Analysis

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, 2023 amounted to \$61,252,210 (net of accumulated depreciation/amortization). This investment in capital assets includes land, construction in progress, buildings and improvements, vehicles and equipment, leases, and subscription assets. The net increase in the County's investment in governmental activities capital assets for the current fiscal year was \$5,153,965. This was due to current year additions exceeding the annual depreciation/amortization expense. The County's business-type activities' capital assets decreased by \$481,142. This was due to annual depreciation exceeding current year additions.

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

- Construction on the public health and energy project related to the solar array installation from the tax exempt lease purchase program.
- Implementation of GASB 96

	Capital Assets (Net of Depreciation/Amortization)					
	Governmental Activities		Business-type Activities		Total	
	2023	2022	2023	2022	2023	2022
Land	\$ 4,018,034	\$ 4,018,034	\$ -	\$ -	\$ 4,018,034	\$ 4,018,034
Construction in progress	13,200,542	8,719,920	-	-	13,200,542	8,719,920
Buildings and improvements	16,529,455	17,111,475	11,056,088	11,535,030	27,585,543	28,646,505
Vehicles and equipment	12,497,071	12,139,248	288,894	291,094	12,785,965	12,430,342
Leased buildings	2,993	-	-	-	2,993	-
Leased vehicles	1,449,256	1,116,195	-	-	1,449,256	1,116,195
Leased cell tower	118,426	121,717	-	-	118,426	121,717
Leased land	411,003	415,805	-	-	411,003	415,805
Subscription assets	1,680,448	1,110,869	-	-	1,680,448	1,110,869
Total capital assets, net	\$ 49,907,228	\$ 44,753,263	\$ 11,344,982	\$ 11,826,124	\$ 61,252,210	\$ 56,579,387

Long-term Debt. At the end of the current fiscal year, the County had total bonded debt outstanding of \$4,430,000. This entire amount comprises debt backed by the full faith and credit of the County.

	Long-term Debt					
	Governmental Activities		Business-type Activities		Total	
	2023	2022	2023	2022	2023	2022
General obligation bonds	\$ 4,430,000	\$ 5,455,000	\$ -	\$ -	\$ 4,430,000	\$ 5,455,000
Notes from direct borrowings and direct placements	13,969,485	15,642,789	2,130,000	4,350,000	16,099,485	19,992,789
Compensated absences	2,620,933	2,519,155	210,642	222,497	2,831,575	2,741,652
Total long-term debt	\$ 21,020,418	\$ 23,616,944	\$ 2,340,642	\$ 4,572,497	\$ 23,361,060	\$ 28,189,441

The County's total general obligation debt decreased by \$1,025,000 (18.8%) 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 \$576,905,271, which is significantly in excess of the County's outstanding general obligation debt.

EATON COUNTY, MICHIGAN

Management's Discussion and Analysis

Economic Factors and Next Year's Budget and Rates

The following factors were considered in preparing the County's budget for the 2024 fiscal year:

- Increases in intergovernmental revenue due to the recognition of \$3,082,500 in American Rescue Plan lost revenue allocation.
- Increases in property tax revenue of approximately \$1,200,000.
- Total salary expenditures increased approximately \$970,000, as a result of both represented and non-represented employee wage increase, as well as additional positions approved by the Board of Commissioners.
- Total required pension fund contributions decreased approximately \$100,000 due to statutory and pension plan funding requirements. Total retiree health (OPEB) contributions increased by approximately \$30,000 due to an increase in self-funded cost of retiree healthcare.
- State grant funded expansion of the County's Youth Facility of approximately \$10,000,000.

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.

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BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE FINANCIAL STATEMENTS

EATON COUNTY, MICHIGAN

Statement of Net Position

September 30, 2023

	Primary Government			Component Units
	Governmental Activities	Business-type Activities	Totals	
Assets				
Cash and cash equivalents	\$ 20,811,615	\$ 12,592,898	\$ 33,404,513	\$ 48,987,645
Restricted cash and cash equivalents	10,218,034	-	10,218,034	-
Receivables, net	11,033,808	7,981,100	19,014,908	38,241,507
Internal balances	700	(700)	-	-
Other assets	1,397,234	107,847	1,505,081	882,972
Net other postemployment benefit asset	-	-	-	3,602,371
Capital assets not being depreciated/amortized	17,218,576	-	17,218,576	38,897,171
Capital assets being depreciated/amortized, net	32,688,652	11,344,982	44,033,634	167,862,026
Total assets	93,368,619	32,026,127	125,394,746	298,473,692
Deferred outflows of resources				
Deferred charge on refunding	185,770	51,177	236,947	69,609
Deferred pension amounts	19,294,136	1,896,971	21,191,107	1,931,379
Deferred other postemployment benefit amounts	1,386,511	-	1,386,511	620,925
Total deferred outflows of resources	20,866,417	1,948,148	22,814,565	2,621,913
Liabilities				
Accounts payable and accrued liabilities	4,998,144	1,490,445	6,488,589	3,447,203
Interest payable	462,364	15,042	477,406	435,885
Unearned revenue	7,500,806	-	7,500,806	9,113,040
Bonds, notes and other long-term liabilities:				
Due within one year	5,599,286	1,090,642	6,689,928	5,082,572
Due in more than one year	18,899,500	1,250,000	20,149,500	36,559,496
Net pension liability (due in more than one year)	82,647,507	3,826,197	86,473,704	7,697,520
Net other postemployment benefit liability (due in more than one year)	36,168,885	866,493	37,035,378	-
Total liabilities	156,276,492	8,538,819	164,815,311	62,335,716
Deferred inflows of resources				
Deferred pension amounts	757,003	30,778	787,781	-
Deferred other postemployment benefit amounts	1,839,274	-	1,839,274	1,018,553
Deferred lease amounts	995,780	-	995,780	405,657
Total deferred inflows of resources	3,592,057	30,778	3,622,835	1,424,210
Net position				
Net investment in capital assets	28,215,145	9,746,159	37,961,304	167,257,728
Restricted for:				
Judicial	302,273	-	302,273	-
Public safety	8,777,122	-	8,777,122	-
Opioid settlement	4,520,827	-	4,520,827	-
Parks, recreation and culture	2,045,864	-	2,045,864	-
Health and social services	305,515	-	305,515	-
Endowments	60,751	-	60,751	-
Other state mandated	263,782	-	263,782	-
Other postemployment benefits	-	-	-	3,602,371
Drainage districts	-	-	-	54,590,047
Unrestricted (deficit)	(90,124,792)	15,658,519	(74,466,273)	11,885,533
Total net position	\$ (45,633,513)	\$ 25,404,678	\$ (20,228,835)	\$ 237,335,679

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

EATON COUNTY, MICHIGAN

Statement of Activities

For the Year Ended September 30, 2023

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenues
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Primary government					
Governmental activities:					
Legislative	\$ 387,669	\$ -	\$ -	\$ -	\$ (387,669)
Judicial	8,301,512	1,383,331	8,034,729	-	1,116,548
General government	13,333,508	1,158,667	1,788,026	-	(10,386,815)
Public safety	30,471,031	7,920,766	7,070,580	-	(15,479,685)
Public works	481,722	150,425	-	-	(331,297)
Health and social services	6,841,236	385,464	3,684,593	-	(2,771,179)
Parks, recreation and culture	955,190	69,516	-	-	(885,674)
Other	307,714	-	-	-	(307,714)
Interest on long-term debt	687,385	-	-	-	(687,385)
Total governmental activities	61,766,967	11,068,169	20,577,928	-	(30,120,870)
Business-type activities:					
Health and rehabilitation services	21,995,250	19,408,723	688,530	-	(1,897,997)
Delinquent tax collections	137,974	672,559	-	-	534,585
Jail commissary	90,116	96,818	-	-	6,702
Home tax exemption audit	-	406	-	-	406
Foreclosing government unit	428,040	169,361	-	-	(258,679)
Total business-type activities	22,651,380	20,347,867	688,530	-	(1,614,983)
Total primary government	\$ 84,418,347	\$ 31,416,036	\$ 21,266,458	\$ -	\$ (31,735,853)
Component units					
Road Commission	\$ 17,007,793	\$ 128,584	\$ 7,900,753	\$ 11,035,083	\$ 2,056,627
Board of Public Works	47,344	-	59,960	-	12,616
Drainage Districts	4,747,469	986,513	552,251	17,403,416	14,194,711
District Health	8,773,255	1,138,787	6,512,396	-	(1,122,072)
Land Bank	8,992	-	-	-	(8,992)
Total component units	\$ 30,584,853	\$ 2,253,884	\$ 15,025,360	\$ 28,438,499	\$ 15,132,890

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EATON COUNTY, MICHIGAN

Statement of Activities

For the Year Ended September 30, 2023

	Primary Government			Component Units
	Governmental Activities	Business-type Activities	Totals	
Change in net position				
Net (expense) revenues	\$ (30,120,870)	\$ (1,614,983)	\$ (31,735,853)	\$ 15,132,890
General revenues:				
Property taxes	34,010,729	515,050	34,525,779	4,912,488
Grants and contributions not restricted to specific programs	4,448,168	-	4,448,168	-
Unrestricted investment earnings	1,401,150	146,486	1,547,636	1,078,900
Other	-	-	-	88,511
Gain on sale of capital assets	117,347	-	117,347	-
Transfers - internal activities	379,052	(379,052)	-	-
Total general revenues and transfers	40,356,446	282,484	40,638,930	6,079,899
Change in net position	10,235,576	(1,332,499)	8,903,077	21,212,789
Net position, beginning of year, as restated	(55,869,089)	26,737,177	(29,131,912)	216,122,890
Net position, end of year	<u>\$ (45,633,513)</u>	<u>\$ 25,404,678</u>	<u>\$ (20,228,835)</u>	<u>\$ 237,335,679</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, 2023

	General Fund	American Rescue Plan Act Fund	Opioid Settlement Fund	Nonmajor Governmental Funds	Total Governmental Funds
Assets					
Cash and cash equivalents	\$ 4,696,112	\$ -	\$ -	\$ 13,408,885	\$ 18,104,997
Restricted cash and cash equivalents	-	7,982,353	2,235,681	-	10,218,034
Receivables:					
Property taxes, net	4,699,398	-	-	10,161	4,709,559
Accounts	396,071	-	2,285,146	543,725	3,224,942
Due from other governments	645,217	-	-	1,365,145	2,010,362
Leases	569,080	-	-	459,152	1,028,232
Prepays	300,654	-	-	68,790	369,444
Advances to component unit	60,000	-	-	-	60,000
Total assets	<u>\$ 11,366,532</u>	<u>\$ 7,982,353</u>	<u>\$ 4,520,827</u>	<u>\$ 15,855,858</u>	<u>\$ 39,725,570</u>
Liabilities					
Negative equity in cash and cash equivalents	\$ -	\$ -	\$ -	\$ 134,944	\$ 134,944
Accounts payable	1,173,155	2,248	-	1,098,889	2,274,292
Accrued liabilities	314,473	-	-	120,221	434,694
Due to other funds	135,108	-	-	34,559	169,667
Unearned revenue	33	7,500,773	-	-	7,500,806
Total liabilities	<u>1,622,769</u>	<u>7,503,021</u>	<u>-</u>	<u>1,388,613</u>	<u>10,514,403</u>
Deferred inflows of resources					
Deferred lease amounts	549,487	-	-	446,293	995,780
Unavailable revenue - opioid settlement	-	-	2,285,146	-	2,285,146
Total deferred inflows of resources	<u>549,487</u>	<u>-</u>	<u>2,285,146</u>	<u>446,293</u>	<u>3,280,926</u>
Fund balances					
Nonspendable	360,654	-	-	68,790	429,444
Restricted	-	-	2,235,681	12,081,198	14,316,879
Committed	150,967	479,332	-	1,870,964	2,501,263
Assigned	1,957,943	-	-	-	1,957,943
Unassigned	6,724,712	-	-	-	6,724,712
Total fund balances	<u>9,194,276</u>	<u>479,332</u>	<u>2,235,681</u>	<u>14,020,952</u>	<u>25,930,241</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 11,366,532</u>	<u>\$ 7,982,353</u>	<u>\$ 4,520,827</u>	<u>\$ 15,855,858</u>	<u>\$ 39,725,570</u>

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

EATON COUNTY, MICHIGAN

Reconciliation

Fund Balances of Governmental Funds
to Net Position of Governmental Activities
September 30, 2023

Total fund balances for governmental funds	\$ 25,930,241

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	17,218,576
Capital assets being depreciated/amortized, net	32,688,652

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.

Unavailable revenue - opioid settlement	2,285,146

Certain liabilities, such as bonds, notes and other long-term liabilities, are not due and payable in the current period, and therefore are not reported in the funds.

Bonds, notes and other long-term liabilities	(21,877,853)
Deferred charge on refunding	185,770
Interest payable	(462,364)
Compensated absences	(2,620,933)

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.

	1,751,274

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	(82,647,507)
Deferred outflows related to the net pension liability	19,294,136
Deferred inflows related to the net pension liability	(757,003)
Net other postemployment benefit liability	(36,168,885)
Deferred outflows related to the net other postemployment benefit liability	1,386,511
Deferred inflows related to the net other postemployment benefit liability	(1,839,274)

Net position of governmental activities	<u>\$ (45,633,513)</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, 2023

	General Fund	American Rescue Plan Act Fund	Opioid Settlement Fund	Nonmajor Governmental Funds	Total Governmental Funds
Revenues					
Property taxes	\$ 23,474,872	\$ -	\$ -	\$ 10,331,104	\$ 33,805,976
Licenses and permits	222,831	-	-	910,913	1,133,744
Intergovernmental:					
Federal/State	12,132,743	1,429,064	-	6,371,542	19,933,349
Local	4,725,466	-	-	-	4,725,466
Charges for services	2,294,202	-	2,235,681	2,621,074	7,150,957
Fines and forfeitures	191,590	-	-	17,724	209,314
Interest and rents	1,144,981	460,115	-	21,013	1,626,109
Other	374,020	-	-	223,405	597,425
Total revenues	<u>44,560,705</u>	<u>1,889,179</u>	<u>2,235,681</u>	<u>20,496,775</u>	<u>69,182,340</u>
Expenditures					
Current:					
Legislative	323,194	-	-	-	323,194
Judicial	5,692,869	-	-	1,941,311	7,634,180
General government	10,244,080	1,390,170	-	98,346	11,732,596
Public safety	17,421,218	-	-	6,156,976	23,578,194
Public works	489,290	-	-	-	489,290
Health and social services	2,210,244	-	-	4,300,281	6,510,525
Parks, recreation and culture	17,000	-	-	756,725	773,725
Other	301,963	-	-	5,751	307,714
Capital outlay	8,317,281	-	-	1,648,489	9,965,770
Debt service:					
Principal	1,169,225	-	-	2,544,657	3,713,882
Interest and fiscal charges	93,659	-	-	433,685	527,344
Total expenditures	<u>46,280,023</u>	<u>1,390,170</u>	<u>-</u>	<u>17,886,221</u>	<u>65,556,414</u>
Revenues over (under) expenditures	<u>(1,719,318)</u>	<u>499,009</u>	<u>2,235,681</u>	<u>2,610,554</u>	<u>3,625,926</u>
Other financing sources (uses)					
Issuance of bonds, notes and other long-term liabilities	1,830,950	-	-	168,503	1,999,453
Proceeds from sale of capital assets	113,457	-	-	3,890	117,347
Transfers in	2,751,362	-	-	4,881,291	7,632,653
Transfers out	(3,442,644)	(62,912)	-	(3,148,045)	(6,653,601)
Total other financing sources (uses)	<u>1,253,125</u>	<u>(62,912)</u>	<u>-</u>	<u>1,905,639</u>	<u>3,095,852</u>
Net change in fund balances	<u>(466,193)</u>	<u>436,097</u>	<u>2,235,681</u>	<u>4,516,193</u>	<u>6,721,778</u>
Fund balances, beginning of year	<u>9,660,469</u>	<u>43,235</u>	<u>-</u>	<u>9,504,759</u>	<u>19,208,463</u>
Fund balances, end of year	<u>\$ 9,194,276</u>	<u>\$ 479,332</u>	<u>\$ 2,235,681</u>	<u>\$ 14,020,952</u>	<u>\$ 25,930,241</u>

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, 2023

Net change in fund balance - total governmental funds \$ 6,721,778

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	9,869,071
Depreciation/amortization expense	(4,701,570)
Proceeds from sale of capital assets	(117,347)
Gain on sale of capital assets	103,811

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds, but rather are deferred to the following year.

Change in unavailable revenue - opioid settlement	2,285,146

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

Principal payments on bonds, notes and other long-term liabilities	3,713,882
Issuance of bonds, notes and other long-term liabilities	(1,999,453)

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

Change in accrued compensated absences	(101,778)
Amortization of deferred charge on refunding	(47,430)
Change in the net pension liability and related deferred amounts	(6,120,340)
Change in the net other postemployment benefit liability and related deferred amounts	354,175
Change in accrued interest payable	(112,611)

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.

388,242

Change in net position of governmental activities \$ 10,235,576

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, 2023

	Original Budget	Final Budget	Actual	Actual Over (Under) Final Budget
Revenues				
Property taxes	\$ 23,824,118	\$ 23,824,118	\$ 23,474,872	\$ (349,246)
Licenses and permits	215,300	215,300	222,831	7,531
Intergovernmental:				
Federal/State	5,882,211	6,231,375	12,132,743	5,901,368
Local	4,319,516	4,717,141	4,725,466	8,325
Charges for services	2,896,450	2,896,450	2,294,202	(602,248)
Fines and forfeitures	247,700	247,700	191,590	(56,110)
Interest and rents	242,705	330,991	1,144,981	813,990
Other	183,673	210,697	374,020	163,323
Total revenues	<u>37,811,673</u>	<u>38,673,772</u>	<u>44,560,705</u>	<u>5,886,933</u>
Expenditures				
Current:				
Legislative	335,350	350,350	323,194	(27,156)
Judicial	6,297,229	6,321,941	5,692,869	(629,072)
General government	11,214,157	11,558,364	10,244,080	(1,314,284)
Public safety	18,478,007	18,596,378	17,421,218	(1,175,160)
Public works	490,000	490,000	489,290	(710)
Health and social services	2,162,862	2,255,982	2,210,244	(45,738)
Parks, recreation and culture	18,000	18,000	17,000	(1,000)
Other	1,116,522	1,067,506	301,963	(765,543)
Capital outlay	1,760,880	8,314,961	8,317,281	2,320
Debt service:				
Principal	1,034,322	820,181	1,169,225	349,044
Interest and fiscal charges	113,911	104,410	93,659	(10,751)
Total expenditures	<u>43,021,240</u>	<u>49,898,073</u>	<u>46,280,023</u>	<u>(3,618,050)</u>
Revenues under expenditures	<u>(5,209,567)</u>	<u>(11,224,301)</u>	<u>(1,719,318)</u>	<u>9,504,983</u>
Other financing sources (uses)				
Issuance of bonds, notes and other long-term liabilities	642,000	642,000	1,830,950	1,188,950
Proceeds from sale of capital assets	25,000	74,920	113,457	38,537
Transfers in	5,513,464	8,340,128	2,751,362	(5,588,766)
Transfers out	(2,917,798)	(2,995,811)	(3,442,644)	446,833
Total other financing sources (uses)	<u>3,262,666</u>	<u>6,061,237</u>	<u>1,253,125</u>	<u>(4,808,112)</u>
Net change in fund balance	<u>(1,946,901)</u>	<u>(5,163,064)</u>	<u>(466,193)</u>	<u>4,696,871</u>
Fund balance, beginning of year	<u>9,660,469</u>	<u>9,660,469</u>	<u>9,660,469</u>	<u>-</u>
Fund balance, end of year	<u>\$ 7,713,568</u>	<u>\$ 4,497,405</u>	<u>\$ 9,194,276</u>	<u>\$ 4,696,871</u>

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

EATON COUNTY, MICHIGAN

Statement of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual - American Rescue Plan Act Special Revenue Fund

For the Year Ended September 30, 2023

	Original Budget	Final Budget	Actual	Actual Over (Under) Final Budget
Revenues				
Intergovernmental -				
Federal/State	\$ 3,482,500	\$ 10,688,514	\$ 1,429,064	\$ (9,259,450)
Interest and rents	-	125,000	460,115	335,115
Total revenues	3,482,500	10,813,514	1,889,179	(8,924,335)
Expenditures				
Current -				
General government	-	5,074,288	1,390,170	(3,684,118)
Revenues over expenditures	3,482,500	5,739,226	499,009	(5,240,217)
Other financing uses				
Transfers out	(3,482,500)	(5,739,226)	(62,912)	(5,676,314)
Net change in fund balance	-	-	436,097	436,097
Fund balance, beginning of year	43,235	43,235	43,235	-
Fund balance, end of year	<u>\$ 43,235</u>	<u>\$ 43,235</u>	<u>\$ 479,332</u>	<u>\$ 436,097</u>

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

EATON COUNTY, MICHIGAN

Statement of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual - Opioid Settlement Special Revenue Fund

For the Year Ended September 30, 2023

	Original Budget	Final Budget	Actual	Actual Over (Under) Final Budget
Revenues				
Charges for services	\$ -	\$ -	\$ 2,235,681	\$ 2,235,681
Net change in fund balance	-	-	2,235,681	2,235,681
Fund balance, beginning of year	-	-	-	-
Fund balance, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,235,681</u>	<u>\$ 2,235,681</u>

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

EATON COUNTY, MICHIGAN

Statement of Net Position

Proprietary Funds

September 30, 2023

	Business-type Activities - Enterprise Funds				Governmental Activities
	Health and Rehabilitation Services Facility	100% Tax Payment	Nonmajor Enterprise Funds	Total	Internal Service Funds
Assets					
Current assets:					
Cash and cash equivalents	\$ 1,911,442	\$ 8,188,601	\$ 2,492,855	\$ 12,592,898	\$ 2,841,562
Receivables:					
Property taxes	-	3,760,414	-	3,760,414	-
Accounts, net	3,747,146	411,815	25,378	4,184,339	713
Due from other funds	-	-	-	-	170,367
Prepays	107,847	-	-	107,847	1,027,790
Total current assets	5,766,435	12,360,830	2,518,233	20,645,498	4,040,432
Noncurrent assets:					
Advances to component unit	-	-	36,347	36,347	-
Buildings	18,955,239	-	-	18,955,239	-
Equipment	2,543,251	-	-	2,543,251	-
Accumulated depreciation	(10,153,508)	-	-	(10,153,508)	-
Total noncurrent assets	11,344,982	-	36,347	11,381,329	-
Total assets	17,111,417	12,360,830	2,554,580	32,026,827	4,040,432
Deferred outflows of resources					
Deferred charge on refunding	51,177	-	-	51,177	-
Deferred pension amounts	1,896,971	-	-	1,896,971	-
Total deferred outflows of resources	1,948,148	-	-	1,948,148	-
Liabilities					
Current liabilities:					
Accounts payable	257,733	4,822	5,994	268,549	759,646
Accrued liabilities	545,822	-	676,074	1,221,896	1,529,512
Due to other funds	-	-	700	700	-
Interest payable	15,042	-	-	15,042	-
Current portion of:					
Bonds, notes and other long-term liabilities	400,000	480,000	-	880,000	-
Accrued compensated absences	210,642	-	-	210,642	-
Total current liabilities	1,429,239	484,822	682,768	2,596,829	2,289,158
Noncurrent liabilities:					
Bonds, notes, and other long-term liabilities, net of current portion	1,250,000	-	-	1,250,000	-
Net pension liability	3,826,197	-	-	3,826,197	-
Total other postemployment benefit liability	866,493	-	-	866,493	-
Total noncurrent liabilities	5,942,690	-	-	5,942,690	-
Total liabilities	7,371,929	484,822	682,768	8,539,519	2,289,158
Deferred inflows of resources					
Deferred pension amounts	30,778	-	-	30,778	-
Net position					
Net investment in capital assets	9,746,159	-	-	9,746,159	-
Unrestricted	1,910,699	11,876,008	1,871,812	15,658,519	1,751,274
Total net position	\$ 11,656,858	\$ 11,876,008	\$ 1,871,812	\$ 25,404,678	\$ 1,751,274

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

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EATON COUNTY, MICHIGAN

Statement of Revenues, Expenses and Changes in Fund Net Position

Proprietary Funds

For the Year Ended September 30, 2023

	Business-type Activities - Enterprise Funds				Governmental Activities
	Health and Rehabilitation Services Facility	100% Tax Payment	Nonmajor Enterprise Funds	Total	Internal Service Funds
Operating revenues					
Charges for services	\$ 19,408,723	\$ -	\$ -	\$ 19,408,723	\$ 16,732,082
Interest on taxes	-	461,532	406	461,938	-
Sales	-	-	126,367	126,367	-
Administrative fees/penalties	-	211,027	139,812	350,839	-
Other revenues	-	-	-	-	680,164
Total operating revenues	19,408,723	672,559	266,585	20,347,867	17,412,246
Operating expenses					
Personnel services and benefits	16,643,364	-	192,760	16,836,124	6,685,819
Operating supplies	1,647,461	-	-	1,647,461	-
Contractual services	464,954	34,621	325,396	824,971	88,884
Insurance and claims	-	-	-	-	9,687,959
Tax tribunal refunds	-	46,352	-	46,352	-
Depreciation	528,189	-	-	528,189	-
Other	2,600,285	3,817	-	2,604,102	-
Total operating expenses	21,884,253	84,790	518,156	22,487,199	16,462,662
Operating income (loss)	(2,475,530)	587,769	(251,571)	(2,139,332)	949,584
Nonoperating revenues (expenses)					
Interest income	50,203	96,283	-	146,486	38,658
Interest expense	(54,990)	(53,184)	-	(108,174)	-
Provision for bad debts	(51,589)	-	-	(51,589)	-
Loss on disposal of capital assets	(4,418)	-	-	(4,418)	-
Grant revenue	688,530	-	-	688,530	-
Property tax revenue	515,050	-	-	515,050	-
Total nonoperating revenues	1,142,786	43,099	-	1,185,885	38,658
Income (loss) before transfers	(1,332,744)	630,868	(251,571)	(953,447)	988,242
Transfers					
Transfers in	150,000	635,038	-	785,038	-
Transfers out	-	(1,160,446)	(3,644)	(1,164,090)	(600,000)
Transfers, net	150,000	(525,408)	(3,644)	(379,052)	(600,000)
Change in net position	(1,182,744)	105,460	(255,215)	(1,332,499)	388,242
Net position, beginning of year	12,839,602	11,770,548	2,127,027	26,737,177	1,363,032
Net position, end of year	\$ 11,656,858	\$ 11,876,008	\$ 1,871,812	\$ 25,404,678	\$ 1,751,274

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, 2023

	Business-type Activities - Enterprise Funds				Governmental Activities
	Health and Rehabilitation Services Facility	100% Tax Payment	Nonmajor Enterprise Funds	Total	Internal Service Funds
Cash flows from operating activities					
Receipts from customers	\$ 18,076,467	\$ 5,657,932	\$ 263,883	\$ 23,998,282	\$ -
Receipts from interfund services	-	-	-	-	17,380,521
Delinquent taxes purchased	-	(5,229,128)	-	(5,229,128)	-
Payments to/for employees and third parties	(21,027,904)	-	(117,192)	(21,145,096)	(9,033,232)
Payments to suppliers	-	-	(320,904)	(320,904)	(7,861,417)
Other receipts	35,646	-	-	35,646	-
Net cash provided by (used in) operating activities	(2,915,791)	428,804	(174,213)	(2,661,200)	485,872
Cash flows from noncapital financing activities					
Transfers in	-	635,038	-	635,038	-
Transfers out	-	(1,160,446)	(3,644)	(1,164,090)	(600,000)
Tax notes redeemed	-	(1,830,000)	-	(1,830,000)	-
Property tax receipts	515,050	-	-	515,050	-
Grant receipts	4,302,449	-	-	4,302,449	-
Interest paid on tax notes / advances	-	(53,184)	-	(53,184)	-
Net cash provided by (used in) noncapital financing activities	4,817,499	(2,408,592)	(3,644)	2,405,263	(600,000)
Cash flows from capital and related financing activities					
Transfers in	150,000	-	-	150,000	-
Principal paid on long-term debt	(390,000)	-	-	(390,000)	-
Interest paid on long-term debt	(44,588)	-	-	(44,588)	-
Purchases of capital assets	(51,465)	-	-	(51,465)	-
Net cash used in capital and related financing activities	(336,053)	-	-	(336,053)	-
Cash flows from investing activities					
Interest received	50,203	96,283	-	146,486	38,658
Net change in cash and cash equivalents	1,615,858	(1,883,505)	(177,857)	(445,504)	(75,470)
Cash and cash equivalents, beginning of year	295,584	10,072,106	2,670,712	13,038,402	2,917,032
Cash and cash equivalents, end of year	\$ 1,911,442	\$ 8,188,601	\$ 2,492,855	\$ 12,592,898	\$ 2,841,562

continued...

EATON COUNTY, MICHIGAN

Statement of Cash Flows

Proprietary Funds

For the Year Ended September 30, 2023

	Business-type Activities - Enterprise Funds				Governmental Activities
	Health and Rehabilitation Services Facility	100% Tax Payment	Nonmajor Enterprise Funds	Total	Internal Service Funds
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities					
Operating income (loss)	\$ (2,475,530)	\$ 587,769	\$ (251,571)	\$ (2,139,332)	\$ 949,584
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:					
Depreciation	528,189	-	-	528,189	-
Provision for bad debt	(51,589)	-	-	(51,589)	-
Change in operating assets and liabilities that provided (used) cash:					
Taxes receivable	-	(146,050)	-	(146,050)	-
Accounts receivable	(925,794)	(17,737)	(9,197)	(952,728)	(713)
Due from other funds	-	-	-	-	(31,017)
Prepays	754,117	-	-	754,117	(290,766)
Advances to component unit	-	-	5,813	5,813	-
Accounts payable	(167,473)	4,822	4,904	(157,747)	134,940
Accrued liabilities	(223,934)	-	75,568	(148,366)	(276,156)
Due to other funds	(975,852)	-	270	(975,582)	-
Net pension liability	2,938,272	-	-	2,938,272	-
Deferred outflows of resources - pension	(1,005,741)	-	-	(1,005,741)	-
Deferred inflows of resources - pension	(1,359,667)	-	-	(1,359,667)	-
Total other postemployment benefit liability	49,211	-	-	49,211	-
Net cash provided by (used in) operating activities	<u>\$ (2,915,791)</u>	<u>\$ 428,804</u>	<u>\$ (174,213)</u>	<u>\$ (2,661,200)</u>	<u>\$ 485,872</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, 2023

	Retiree Healthcare Plan	Custodial Funds
Assets		
Cash and cash equivalents	\$ -	\$ 11,095,070
Investments -		
MERS total market portfolio	18,069,623	-
Due from other governments	-	13,610
Total assets	18,069,623	11,108,680
Liabilities		
Undistributed receipts	-	11,080,393
Net position		
Restricted for other postemployment benefits	18,069,623	-
Restricted for individuals, organizations, and other governments	-	28,287
Total net position	<u>\$ 18,069,623</u>	<u>\$ 28,287</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, 2023

	Retiree Healthcare Plan	Custodial Funds
Additions		
Investment income:		
Net change in fair value of investments	\$ 2,501,215	\$ -
Investment expenses	(596,764)	-
Net investment income	1,904,451	-
Contributions -		
Plan sponsor	1,425,381	-
Collection of taxes for other governments	-	43,103,365
Collection of fees for other governments	-	182,875
Collection from other entities	-	1,501,121
Total additions	3,329,832	44,787,361
Deductions		
Participant benefits	1,330,916	-
Administrative expense	34,001	-
Payment of taxes for other governments	-	43,103,365
Payment of fees for other governments	-	182,875
Payment for other entities	-	1,496,416
Total deductions	1,364,917	44,782,656
Change in net position	1,964,915	4,705
Net position, beginning of year	16,104,708	23,582
Net position, end of year	\$ 18,069,623	\$ 28,287

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

EATON COUNTY, MICHIGAN

Combining Statement of Net Position

Discretely Presented Component Units
For the Year Ended September 30, 2023

	Road Commission	Board of Public Works	Drainage Districts	District Health	Land Bank	Total
Assets						
Cash and cash equivalents	\$ 23,015,767	\$ 12,366	\$ 23,265,812	\$ 2,657,093	\$ 36,607	\$ 48,987,645
Receivables:						
Accounts, net	6,877	250	-	255,555	-	262,682
Special assessments	-	-	33,260,564	-	-	33,260,564
Installment sales	-	1,567,078	-	-	-	1,567,078
Leases	-	-	-	421,575	-	421,575
Due from other governmental units:						
Federal/State	2,719,258	-	-	-	-	2,719,258
Local	10,350	-	-	-	-	10,350
Inventories	812,903	-	50,082	-	-	862,985
Prepaid items	-	-	-	19,987	-	19,987
Net other postemployment benefit asset	3,602,371	-	-	-	-	3,602,371
Capital assets not being depreciated/amortized	24,407,115	-	14,490,056	-	-	38,897,171
Capital assets being depreciated/amortized, net	95,068,566	-	71,806,749	986,711	-	167,862,026
Total assets	149,643,207	1,579,694	142,873,263	4,340,921	36,607	298,473,692
Deferred outflows of resources						
Deferred charge on refunding	-	14,827	54,782	-	-	69,609
Deferred pension amounts	-	-	-	1,931,379	-	1,931,379
Deferred other postemployment benefit amounts	620,925	-	-	-	-	620,925
Total deferred outflows of resources	620,925	14,827	54,782	1,931,379	-	2,621,913
Liabilities						
Accounts payable	1,110,956	-	1,490,526	96,826	260	2,698,568
Due to other governments	-	-	-	349,057	-	349,057
Accrued liabilities	83,170	-	-	220,061	-	303,231
Interest payable	-	-	435,885	-	-	435,885
Unearned revenue	9,100,000	-	-	13,040	-	9,113,040
Advances from primary government	-	-	60,000	-	36,347	96,347
Bonds, notes and other long-term liabilities:						
Due within one year	164,621	702,935	4,006,441	208,575	-	5,082,572
Due in more than one year	78,412	878,970	34,541,885	1,060,229	-	36,559,496
Net pension liability (due in more than one year)	-	-	-	7,697,520	-	7,697,520
Total liabilities	10,537,159	1,581,905	40,534,737	9,645,308	36,607	62,335,716
Deferred inflows of resources						
Deferred other postemployment benefit amounts	1,018,553	-	-	-	-	1,018,553
Deferred lease amounts	-	-	-	405,657	-	405,657
Total deferred inflows of resources	1,018,553	-	-	405,657	-	1,424,210
Net position						
Net investment in capital assets	119,475,681	-	47,803,261	(21,214)	-	167,257,728
Restricted for other postemployment benefits	3,602,371	-	-	-	-	3,602,371
Restricted for drainage districts	-	-	54,590,047	-	-	54,590,047
Unrestricted (deficit)	15,630,368	12,616	-	(3,757,451)	-	11,885,533
Total net position	\$ 138,708,420	\$ 12,616	\$ 102,393,308	\$ (3,778,665)	\$ -	\$ 237,335,679

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, 2023

	Road Commission	Board of Public Works	Drainage Districts	District Health	Land Bank	Total
Expenses						
Public works	\$ -	\$ 47,344	\$ 4,747,469	\$ -	\$ -	\$ 4,794,813
Health and social services	-	-	-	8,773,255	-	8,773,255
Highways and streets	17,007,793	-	-	-	-	17,007,793
Land bank	-	-	-	-	8,992	8,992
Total expenses	<u>17,007,793</u>	<u>47,344</u>	<u>4,747,469</u>	<u>8,773,255</u>	<u>8,992</u>	<u>30,584,853</u>
Program revenues						
Charges for services	128,584	-	986,513	1,138,787	-	2,253,884
Operating grants and contributions	7,900,753	59,960	552,251	6,512,396	-	15,025,360
Capital grants and contributions	11,035,083	-	17,403,416	-	-	28,438,499
Total program revenues	<u>19,064,420</u>	<u>59,960</u>	<u>18,942,180</u>	<u>7,651,183</u>	<u>-</u>	<u>45,717,743</u>
Net program revenues (expense)	<u>2,056,627</u>	<u>12,616</u>	<u>14,194,711</u>	<u>(1,122,072)</u>	<u>(8,992)</u>	<u>15,132,890</u>
General revenues						
Property taxes	4,912,442	-	-	-	46	4,912,488
Unrestricted investment earnings	701,508	-	376,482	-	910	1,078,900
Other	80,475	-	-	-	8,036	88,511
Total general revenues	<u>5,694,425</u>	<u>-</u>	<u>376,482</u>	<u>-</u>	<u>8,992</u>	<u>6,079,899</u>
Change in net position	<u>7,751,052</u>	<u>12,616</u>	<u>14,571,193</u>	<u>(1,122,072)</u>	<u>-</u>	<u>21,212,789</u>
Net position, beginning of year, as restated	<u>130,957,368</u>	<u>-</u>	<u>87,822,115</u>	<u>(2,656,593)</u>	<u>-</u>	<u>216,122,890</u>
Net position, end of year	<u>\$ 138,708,420</u>	<u>\$ 12,616</u>	<u>\$ 102,393,308</u>	<u>\$ (3,778,665)</u>	<u>\$ -</u>	<u>\$ 237,335,679</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.

Joint Ventures

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

EATON COUNTY, MICHIGAN

Notes to Financial Statements

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

Related Organization

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

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

Jointly Governed Organizations

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

The Tri-County Regional Planning Commission is governed by the political jurisdictions it serves including the cities of Lansing and East Lansing; Delta and Meridian townships; the Michigan Department of Transportation; and the counties, road commissions and transit authorities of Ingham, Eaton and Clinton counties. The Planning Commission adopts a proposed budget during February and submits the budget, thereby requesting a contribution from each governmental unit. Eaton County contributed \$100,926 for the year ended September 30, 2023.

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 \$74,319 for the year ended September 30, 2023.

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 \$259,426 for the year ended September 30, 2023.

EATON COUNTY, MICHIGAN

Notes to Financial Statements

The CEI-Community Mental Health is governed by 12 members from the three counties it serves in - Ingham, Eaton and Clinton, of which Eaton County appoints 3 members. The Authority provides comprehensive mental health services to these three counties and receives its operating revenues from fees for services and from federal, state and local sources, of which Eaton County appropriated \$500,956 for the year ended September 30, 2023.

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

Government-wide and Fund Financial Statements

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

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

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

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

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

EATON COUNTY, MICHIGAN

Notes to Financial Statements

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County considers revenues to be available if they are collected within 60 days of the end of the current fiscal period, except for expenditure-driven grants, which must be collected within one year, and property taxes. Property taxes for the County are levied and payable within the current fiscal year are fully recognized inasmuch as any uncollected taxes are settled with the 100% Tax Payment 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 *opioid settlement special revenue fund* accounts for the activities related to the opioid settlements.

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 *100% tax payment 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.

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.

EATON COUNTY, MICHIGAN

Notes to Financial Statements

Prepaids

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

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

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

EATON COUNTY, MICHIGAN

Notes to Financial Statements

Leases

Lessee. The County is a lessee for noncancellable leases of vehicles, a building, infrastructure, and land. 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, infrastructure, 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

Subscription-Based Information Technology Arrangements (SBITA)

The County has noncancellable subscription-based information technology arrangements. The County recognizes a subscription liability and an intangible right-to-use subscription asset in the government-wide and proprietary fund financial statements. The County recognizes subscription liabilities with an initial, individual value of \$5,000 or more.

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

Key estimates and judgments related to subscriptions include how the County determines (1) the discount rate it uses to discount the expected SBITA payments to present value, (2) subscription term, and (3) subscription payments. The County uses the interest rate charged by the SBITA vendor as the discount rate. When the interest rate charged by the SBITA vendor is not provided, the County generally uses its estimated incremental borrowing rate as the discount rate for SBITAs. The subscription term includes the noncancellable period of the subscription. Subscription payments included in the measurement of the subscription 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 subscription and will remeasure the subscription asset and subscription liability if certain changes occur that are expected to significantly affect the amount of the subscription liability.

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.

EATON COUNTY, MICHIGAN

Notes to Financial Statements

Compensated Absences

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

Long-term Obligations

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

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

Pensions and Postemployment Benefits Other than Pensions (OPEB)

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

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.

EATON COUNTY, MICHIGAN

Notes to Financial Statements

Fund Equity

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

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

2. BUDGETARY INFORMATION

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

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

EATON COUNTY, MICHIGAN

Notes to Financial Statements

Excess of Expenditures over Appropriations in Budgetary Funds

During the year ended September 30, 2023, the County had incurred expenditures in budgetary funds which were in excess of the amounts budgeted as follows:

	Amended Budget	Actual	Variance
General fund:			
Capital outlay -			
General	\$ 7,717,344	\$ 7,981,925	\$ 264,581
Debt service -			
Principal	820,181	1,169,225	349,044
Transfers out	2,995,811	3,442,644	446,833
Nonmajor special revenue funds:			
Park/recreation:			
Capital outlay	73,190	148,848	75,658
Debt service -			
Principal	16,185	18,192	2,007
Construction code enforcement -			
Debt service -			
Principal	16,370	18,898	2,528
Register of deeds technology -			
Debt service -			
Principal	-	21,560	21,560
Central dispatch -			
Debt service -			
Principal	52,258	108,488	56,230
Department of Human Services -			
Transfers out	-	148,309	148,309
Child Care Fund -			
Debt service -			
Principal	17,534	21,329	3,795

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, 2023:

	Primary Government	Component Units	Totals
Financial statements			
Statement of net position:			
Cash and cash equivalents	\$ 33,404,513	\$ 48,987,645	\$ 82,392,158
Restricted cash and cash equivalents	10,218,034	-	10,218,034
Statement of fiduciary net position:			
Cash and cash equivalents	11,095,070	-	11,095,070
Investments	18,069,623	-	18,069,623
Total	<u>\$ 72,787,240</u>	<u>\$ 48,987,645</u>	<u>\$ 121,774,885</u>
Deposits and investments			
Bank deposits (checking and savings accounts)			\$ 33,774,655
Certificates of deposit (matures in less than 1 year)			2,837,012
Investments in securities, mutual funds and similar vehicles:			
Money market fund			207,201
Michigan CLASS Investment Fund			65,928,946
Retiree healthcare trust fund			18,069,623
Cash on deposit with third party			951,927
Cash on hand			<u>5,521</u>
Total			<u>\$ 121,774,885</u>

Bank Deposits and Treasurer's Investment Pool

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, 2023, \$35,263,710 of the County's total bank balance of \$39,436,913 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

Custodial Credit Risk - Investments. Following is a summary of the County's investments as of September 30, 2023:

Money market fund	\$ 207,201
Michigan CLASS Investment Fund	<u>65,928,946</u>
Total	<u><u>\$ 66,136,147</u></u>

Credit Risk. As of September 30, 2023, the County's investments in Michigan CLASS were rated AAAM by Standard & Poor's. The County also held investments in money market accounts, which are not rated. The County's investment policy does not have specific limits in excess of state law on investment credit risk.

Concentration of Credit Risk. The County's investment policy does not address this risk. At September 30, 2023, there were no concentrations in securities of any one issuer greater than 5% of investment fair value.

Interest Rate Risk. The Michigan CLASS investment fund and money market fund are not subject to interest rate risk disclosures.

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, 2023, the Fund's investments of \$18,069,623 were invested in the Municipal Employees' Retirement System (MERS) total market portfolio.

Credit Risk. As of September 30, 2023, 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.

EATON COUNTY, MICHIGAN

Notes to Financial Statements

Concentration of Credit Risk. At September 30, 2023, 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, 2023, 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.

As of September 30, 2023, the recurring fair value measurements for the County's investments in the money market fund were classified as level 1.

The County's investment in the MERS total market portfolio had a recurring fair value measurement at level 1 as of September 30, 2023.

The County holds shares in Michigan CLASS government investment pool whereby the fair value of the investment is measured on a recurring basis using net asset value per share (or its equivalent) of the investment pool as a practical expedient.

At year end, the net asset value of the County's investment in Michigan CLASS government investment pool was \$65,928,946. The investment pool had no unfunded commitments, specific redemption frequency or redemption notice period required. The Michigan CLASS government investment pool invests in U.S. treasury obligations, federal agency obligations of the U.S. government, high-grade commercial paper (rated 'A-1' or better) collateralized bank deposits, repurchase agreements (collateralized at 102% by Treasuries and agencies), and approved money-market funds. The program seeks to provide safety, liquidity, convenience, and competitive rates of return, and is designed to meet the needs of Michigan public sector investors. It purchases securities that are legally permissible under state statutes and are available for investment by Michigan counties, cities, townships, school districts, authorities and other public agencies.

EATON COUNTY, MICHIGAN

Notes to Financial Statements

4. RECEIVABLES

Receivables as of September 30, 2023 are summarized as follows:

	Governmental Activities	Business-type Activities	Component Units	Amount Not Expected To Be Collected Within One Year
Property taxes	\$ 5,015,839	\$ 3,760,414	\$ -	\$ -
Accounts receivable	3,225,655	4,434,339	268,911	2,121,429
Special assessments	-	-	33,260,564	28,074,944
Installment sales agreements	-	-	1,567,078	878,970
Due from other governments	2,010,362	-	2,729,608	-
Leases	1,028,232	-	421,575	1,131,506
Advances to component unit	60,000	36,347	-	96,347
Less: allowance for doubtful accounts	(306,280)	(250,000)	(6,229)	-
	<u>\$ 11,033,808</u>	<u>\$ 7,981,100</u>	<u>\$ 38,241,507</u>	<u>\$ 32,303,196</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, 2023 is as follows:

Due to and from primary government funds

	Due from Other Funds	Due to Other Funds
General fund	\$ -	\$ 135,108
Nonmajor governmental funds	-	34,559
Nonmajor enterprise funds	-	700
Internal service funds	170,367	-
	<u>\$ 170,367</u>	<u>\$ 170,367</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	36,347	-
Drainage districts	-	60,000
Land bank	-	36,347
	<u>\$ 96,347</u>	<u>\$ 96,347</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, 2023, interfund transfers consisted of the following:

	Transfers In	Transfers Out
General fund	\$ 2,751,362	\$ 3,442,644
American Rescue Plan Act fund	-	62,912
Nonmajor governmental funds	4,881,291	3,148,045
Health and rehabilitation services fund	150,000	-
100% tax payment fund	635,038	1,160,446
Nonmajor enterprise funds	-	3,644
Internal service funds	-	600,000
	<u>\$ 8,417,691</u>	<u>\$ 8,417,691</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 appropriate unrestricted-use funds to special revenue funds for specific programs. Transfers were also used to appropriate restricted-use funds to the general fund for programs and operations as allowable.

EATON COUNTY, MICHIGAN

Notes to Financial Statements

6. CAPITAL ASSETS

Capital assets activity for the year ended September 30, 2023 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	8,719,920	5,505,094	-	(1,024,472)	13,200,542
	<u>12,737,954</u>	<u>5,505,094</u>	<u>-</u>	<u>(1,024,472)</u>	<u>17,218,576</u>
Capital assets, being depreciated/amortized:					
Buildings & improvements	45,346,112	518,059	-	-	45,864,171
Vehicles & equipment	28,365,882	1,833,011	(255,186)	1,024,472	30,968,179
Leased buildings (Note 9)	-	23,943	-	-	23,943
Leased vehicles (Note 9)	1,500,171	822,810	(227,115)	-	2,095,866
Leased cell tower (Note 9)	125,098	-	-	-	125,098
Leased land (Note 9)	422,105	1,593	-	-	423,698
Subscription assets (Note 10)	1,110,869	1,164,561	-	-	2,275,430
	<u>76,870,237</u>	<u>4,363,977</u>	<u>(482,301)</u>	<u>1,024,472</u>	<u>81,776,385</u>
Less accumulated depreciation/amortization for:					
Buildings & improvements	(28,234,637)	(1,100,079)	-	-	(29,334,716)
Vehicles & equipment	(16,226,634)	(2,499,660)	255,186	-	(18,471,108)
Leased buildings (Note 9)	-	(20,950)	-	-	(20,950)
Leased vehicles (Note 9)	(383,976)	(476,213)	213,579	-	(646,610)
Leased cell tower (Note 9)	(3,381)	(3,291)	-	-	(6,672)
Leased land (Note 9)	(6,300)	(6,395)	-	-	(12,695)
Subscription assets (Note 10)	-	(594,982)	-	-	(594,982)
	<u>(44,854,928)</u>	<u>(4,701,570)</u>	<u>468,765</u>	<u>-</u>	<u>(49,087,733)</u>
Total capital assets being depreciated/amortized, net	<u>32,015,309</u>	<u>(337,593)</u>	<u>(13,536)</u>	<u>1,024,472</u>	<u>32,688,652</u>
Governmental activities capital assets, net	<u>\$ 44,753,263</u>	<u>\$ 5,167,501</u>	<u>\$ (13,536)</u>	<u>\$ -</u>	<u>\$ 49,907,228</u>

* The County implemented the provisions of GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*, in the current year. In accordance with this Statement, subscription assets have been added to the beginning balances shown above.

EATON COUNTY, MICHIGAN

Notes to Financial Statements

	Beginning Balance	Additions	Disposals	Transfers	Ending Balance
Business-type activities					
Capital assets being depreciated:					
Buildings & improvements	\$ 18,955,239	\$ -	\$ -	\$ -	\$ 18,955,239
Vehicles & equipment	2,577,118	51,465	(85,332)	-	2,543,251
	<u>21,532,357</u>	<u>51,465</u>	<u>(85,332)</u>	<u>-</u>	<u>21,498,490</u>
Less accumulated depreciation for:					
Buildings & improvements	(7,420,209)	(478,942)	-	-	(7,899,151)
Vehicles & equipment	(2,286,024)	(49,247)	80,914	-	(2,254,357)
	<u>(9,706,233)</u>	<u>(528,189)</u>	<u>80,914</u>	<u>-</u>	<u>(10,153,508)</u>
Business-type activities capital assets, net	<u>\$ 11,826,124</u>	<u>\$ (476,724)</u>	<u>\$ (4,418)</u>	<u>\$ -</u>	<u>\$ 11,344,982</u>

At September 30, 2023, the County's commitments with contractors for active construction projects was approximately \$8.1 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	\$ 736,749
Public safety	3,555,078
Health and social services	247,511
Parks, recreation and culture	71,449
Judicial	<u>90,783</u>
Total governmental activities	<u>\$ 4,701,570</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	6,821,143	24,172	-	-	6,845,315
Equipment	10,834,442	1,680,244	(399,361)	-	12,115,325
Infrastructure	144,233,509	11,035,083	(8,072,660)	-	147,195,932
Depletable assets	50,559	-	-	-	50,559
	<u>161,939,653</u>	<u>12,739,499</u>	<u>(8,472,021)</u>	<u>-</u>	<u>166,207,131</u>
Less accumulated depreciation for:					
Buildings & improvements	(3,039,328)	(127,074)	-	-	(3,166,402)
Equipment	(8,887,419)	(790,356)	399,164	-	(9,278,611)
Infrastructure	(59,737,631)	(6,978,022)	8,072,660	-	(58,642,993)
Depletable assets	(50,559)	-	-	-	(50,559)
	<u>(71,714,937)</u>	<u>(7,895,452)</u>	<u>8,471,824</u>	<u>-</u>	<u>(71,138,565)</u>
Total capital assets being depreciated, net	<u>90,224,716</u>	<u>4,844,047</u>	<u>(197)</u>	<u>-</u>	<u>95,068,566</u>
Road Commission capital assets, net	<u>\$ 114,631,831</u>	<u>\$ 4,844,047</u>	<u>\$ (197)</u>	<u>\$ -</u>	<u>\$ 119,475,681</u>

* The beginning balances of the Road Commission's infrastructure capital assets has been restated to correct an understatement in the prior year as described in Note 22.

EATON COUNTY, MICHIGAN

Notes to Financial Statements

	Beginning Balance	Additions	Disposals	Transfers	Ending Balance
Component unit - Drainage District					
Capital assets not being depreciated:					
Construction in progress	\$ 5,815,464	\$ 11,278,756	\$ -	\$ (2,604,164)	\$ 14,490,056
Capital assets being depreciated:					
Infrastructure	119,362,942	2,140,372	-	2,604,164	124,107,478
Less accumulated depreciation for:					
Infrastructure	(49,328,400)	(2,972,329)	-	-	(52,300,729)
Total capital assets being depreciated, net	70,034,542	(831,957)	-	2,604,164	71,806,749
Drainage District capital assets, net	\$ 75,850,006	\$ 10,446,799	\$ -	\$ -	\$ 86,296,805
	Beginning Balance	Additions	Disposals	Transfers	Ending Balance
Component unit - District Health					
Capital assets being depreciated/amortized:					
Equipment	\$ 289,975	\$ -	\$ -	\$ -	\$ 289,975
Leased building (Note 9)	509,052	1,803	-	-	510,855
Leased vehicles (Note 9)	-	475,692	-	-	475,692
Subscription assets (Note 10)	-	220,088	-	-	220,088
	799,027	697,583	-	-	1,496,610
Less accumulated depreciation/amortization for:					
Equipment	(286,930)	(1,522)	-	-	(288,452)
Leased building (Note 9)	(58,737)	(59,153)	-	-	(117,890)
Leased vehicles (Note 9)	-	(78,092)	-	-	(78,092)
Subscription assets (Note 10)	-	(25,465)	-	-	(25,465)
	(345,667)	(164,232)	-	-	(509,899)
District Health capital assets, net	\$ 453,360	\$ 533,351	\$ -	\$ -	\$ 986,711

EATON COUNTY, MICHIGAN

Notes to Financial Statements

7. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Accounts payable and accrued liabilities as of September 30, 2023 are summarized as follows:

	Governmental Activities	Business-type Activities	Components Units
Accounts payable	\$ 3,033,938	\$ 268,549	\$ 2,698,568
Accrued liabilities	1,964,206	1,221,896	303,231
Due to other governments	-	-	349,057
Advances from primary government	-	-	96,347
	<u>\$ 4,998,144</u>	<u>\$ 1,490,445</u>	<u>\$ 3,447,203</u>

8. BONDS, NOTES AND OTHER LONG-TERM LIABILITIES

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	\$ 335,000
2016 Building Authority Refunding Bond	2.282%	2027	8,975,000	4,095,000
				<u>\$ 4,430,000</u>
Component Unit - Public Works				
Grand Ledge Water/Sewer Refunding	2.00%-2.375%	2025	\$ 4,960,000	\$ 1,080,000
Brookfield Water	1.625%	2026	2,860,000	490,000
				<u>\$ 1,570,000</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
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	3,376	-	-
	<u>\$ 4,430,000</u>	<u>\$ 282,398</u>	<u>\$ 1,570,000</u>	<u>\$ 52,232</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, 2023, the County's legal debt limit was \$576,905,271.

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				
Installment purchase - Motorola	3.28%	11/15/2027	\$ 12,797,861	\$ 7,325,320
2020 IT infrastructure	2.76%	12/01/2023	893,534	183,923
2022 Energy & infrastructure	2.58%	05/01/2042	6,460,242	<u>6,460,242</u>
				<u>\$ 13,969,485</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 100% tax payment 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 \$480,000 from the 2022 Series were outstanding at September 30, 2023, which is expected to be paid in the year ending September 30, 2024. The 2022 delinquent tax notes carry an interest rate of 1.342 percent.

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 \$400,000 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	\$ 1,650,000
2022 Series delinquent tax note	1.342%	2023	3,250,000	<u>480,000</u>
				<u>\$ 2,130,000</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
2024	\$ 1,786,001	\$ 506,830	\$ 880,000	\$ 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	1,874,297	191,766	-	-
2029-2033	1,850,583	572,126	-	-
2034-2038	1,359,669	358,744	-	-
2039-2042	1,926,769	149,276	-	-
	<u>\$ 13,969,485</u>	<u>\$ 2,687,067</u>	<u>\$ 2,130,000</u>	<u>\$ 91,130</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, 2023, drain bonds totaling \$38,167,000 were outstanding. Drain bonds and notes carry interest at rates ranging from 0.86 percent to 5.25 percent.

Notes from direct borrowing and direct placements - drainage districts. The Drain Commissioner is authorized under state statutes to issue special assessment notes for the construction or maintenance of drainage districts. Such notes are repaid from special assessments levied upon the benefiting property owners. At September 30, 2023, drain notes of \$135,000 were outstanding. The drain notes carry an interest rate of 2.98 percent.

EATON COUNTY, MICHIGAN

Notes to Financial Statements

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

Year Ending September 30,	Drain Bonds		Drain Notes	
	Principal	Interest	Principal	Interest
2024	\$ 3,914,000	\$ 1,149,384	\$ 27,000	\$ 4,617
2025	3,949,000	989,236	27,000	3,694
2026	6,339,000	1,419,001	27,000	2,770
2027	2,253,000	837,105	27,000	1,847
2028	2,188,000	760,742	27,000	923
2029-2033	9,097,000	2,779,887	-	-
2034-2038	7,009,000	1,379,062	-	-
2039-2043	3,418,000	387,816	-	-
	<u>\$ 38,167,000</u>	<u>\$ 9,702,233</u>	<u>\$ 135,000</u>	<u>\$ 13,851</u>

The following is a summary of bonds, notes and other long-term liabilities transactions for the year ended September 30, 2023:

	Beginning Balance*	Additions	Deductions	Ending Balance	Due Within One Year
Primary Government					
Governmental activities					
General obligation bonds	\$ 5,455,000	\$ -	\$ (1,025,000)	\$ 4,430,000	\$ 1,050,000
Notes from direct borrowings and direct placements:					
Installment purchase agreements	15,642,789	-	(1,673,304)	13,969,485	1,786,001
Leases payable (Note 9)	1,656,528	842,392	(470,191)	2,028,729	430,870
Subscription payable (Note 10)	837,965	1,157,061	(545,387)	1,449,639	508,286
Compensated absences	2,519,155	2,318,634	(2,216,856)	2,620,933	1,824,129
	<u>\$ 26,111,437</u>	<u>\$ 4,318,087</u>	<u>\$ (5,930,738)</u>	<u>\$ 24,498,786</u>	<u>\$ 5,599,286</u>

* The County implemented the provisions of GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*, in the current year. In accordance with this Statement, subscription payables have been added to the beginning balances shown above.

EATON COUNTY, MICHIGAN

Notes to Financial Statements

	Beginning Balance	Additions	Deductions	Ending Balance	Due Within One Year
Business-type activities					
Notes from direct borrowings and direct placements:					
Series bonds	\$ 2,040,000	\$ -	\$ (390,000)	\$ 1,650,000	\$ 400,000
Delinquent tax notes	2,310,000	-	(1,830,000)	480,000	480,000
Compensated absences	222,497	228,059	(239,914)	210,642	210,642
	<u>\$ 4,572,497</u>	<u>\$ 228,059</u>	<u>\$ (2,459,914)</u>	<u>\$ 2,340,642</u>	<u>\$ 1,090,642</u>
Component Units					
Road Commission					
Compensated absences	<u>\$ 286,143</u>	<u>\$ 150,712</u>	<u>\$ (193,822)</u>	<u>\$ 243,033</u>	<u>\$ 164,621</u>
Board of Public Works					
General obligation bonds	\$ 2,255,000	\$ -	\$ (685,000)	\$ 1,570,000	\$ 695,000
Deferred amounts for - Issuance premiums	19,840	-	(7,935)	11,905	7,935
	<u>\$ 2,274,840</u>	<u>\$ -</u>	<u>\$ (692,935)</u>	<u>\$ 1,581,905</u>	<u>\$ 702,935</u>
Drainage Districts					
Drain bonds	\$ 28,037,000	\$ 13,907,000	\$ (3,777,000)	\$ 38,167,000	\$ 3,914,000
Notes from direct borrowings and direct placements	162,000	-	(27,000)	135,000	27,000
Deferred amounts for - Issuance premiums	154,543	149,737	(57,954)	246,326	65,441
	<u>\$ 28,353,543</u>	<u>\$ 14,056,737</u>	<u>\$ (3,861,954)</u>	<u>\$ 38,548,326</u>	<u>\$ 4,006,441</u>
District Health					
Leases payable (Note 9)	\$ 459,408	\$ 475,692	\$ (119,513)	\$ 815,587	\$ 138,797
Subscription payable (Note 10)	-	192,338	-	192,338	31,011
Compensated absences	215,462	220,849	(175,432)	260,879	38,767
	<u>\$ 674,870</u>	<u>\$ 888,879</u>	<u>\$ (294,945)</u>	<u>\$ 1,268,804</u>	<u>\$ 208,575</u>

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

EATON COUNTY, MICHIGAN

Notes to Financial Statements

9. LEASES

Lessee - The County is involved in 114 agreement as a lessee that qualify as long-term lease agreements. Below is a summary of the nature of these agreements. These 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 terms of the agreements surpass one year.

The right-to-use assets and the related activity are included in Note 6, Capital Assets. The lease liability and related activity are presented in Note 8, Bonds, Notes and Other Long-term Liabilities.

	Remaining Term of Agreements
Asset Type	
Vehicles	1-5 years
Building	7 years
Cell tower	36 years
Land	65 years

The net present value of future minimum payments as of September 30, 2023, were as follows:

Year Ending September 30,	Governmental Activities		Component Units	
	Principal	Interest	Principal	Interest
2024	\$ 430,870	\$ 89,951	\$ 138,797	\$ 48,096
2025	385,749	65,831	148,729	38,164
2026	318,206	43,803	159,442	27,451
2027	247,431	23,684	171,002	15,891
2028	111,053	9,137	84,665	6,523
2029 - 2033	15,392	29,246	112,952	4,247
2034 - 2038	20,029	27,418	-	-
2039 - 2043	28,657	25,046	-	-
2044 - 2048	35,542	21,937	-	-
2049 - 2053	46,780	18,076	-	-
2054 - 2058	56,695	13,235	-	-
2059 - 2063	33,223	9,589	-	-
2064 - 2068	41,130	8,500	-	-
2069 - 2073	50,377	7,159	-	-
2074 - 2078	61,177	5,522	-	-
2079 - 2083	74,755	3,537	-	-
2084 - 2088	71,663	1,094	-	-
Totals	\$ 2,028,729	\$ 402,765	\$ 815,587	\$ 140,372

EATON COUNTY, MICHIGAN

Notes to Financial Statements

Lessor - The County is involved in six 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, 2023 was \$295,343.

	Remaining Term of Agreements
Asset Type	
Buildings	3 - 7 years
Infrastructure	12 years
Land	2 years

10. SUBSCRIPTION-BASED INFORMATION TECHNOLOGY ARRANGEMENTS

The County is involved in 18 arrangements that qualify as long-term subscription-based information technology ("SBITA") arrangements. Below is a summary of the nature of these arrangements. These arrangements qualify as intangible, right-to-use subscription assets as the County has the control of the right to use another party's IT software and the noncancelable term of the arrangement surpasses one year.

	Remaining Term of Agreements
Asset Type	
Subscription assets	1-5 years

The right-to-use asset and the related activity are included in Note 6, Capital Assets. The subscription liability and related activity are presented in Note 8, Bonds, Notes and Other Long-term Liabilities.

The net present value of future minimum payments as of September 30, 2023, were as follows:

Year Ending September 30,	Governmental Activities		Component Units	
	Principal	Interest	Principal	Interest
2024	\$ 508,286	\$ 46,910	\$ 31,011	\$ 7,989
2025	415,609	30,704	48,155	3,845
2026	264,351	17,302	49,459	2,541
2027	261,393	8,639	50,799	1,201
2028	-	-	12,914	87
Totals	<u>\$ 1,449,639</u>	<u>\$ 103,555</u>	<u>\$ 192,338</u>	<u>\$ 15,663</u>

EATON COUNTY, MICHIGAN

Notes to Financial Statements

11. 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.

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

	2023	2022
Workers compensation		
Estimated liability, October 1	\$ 36,983	\$ 78,899
Estimated claims incurred, including changes in estimates	34,337	(6,815)
Claim payments	(46,280)	(35,101)
Estimated liability, September 30	<u>\$ 25,040</u>	<u>\$ 36,983</u>

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

EATON COUNTY, MICHIGAN

Notes to Financial Statements

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

	2023	2022
Health insurance		
Estimated liability, October 1	\$ 1,126,135	\$ 1,190,356
Estimated claims incurred, including changes in estimates	4,777,439	5,512,694
Claim payments	(4,860,054)	(5,576,915)
Estimated liability, September 30	<u>\$ 1,043,520</u>	<u>\$ 1,126,135</u>

Liability insurance. The County participates in the Michigan Municipal Risk Management Authority (MMRMA) for general and automobile liability, motor vehicle physical damage and property damage coverages. The MMRMA provides risk management, underwriting, reinsurance and claim review and processing services for all member governments pursuant to its charter. Under most circumstances, the County's maximum loss retention per occurrence is \$150,000 for general and automobile liability, \$30,000 for motor vehicle physical damage (\$15,000 per vehicle), and \$1,000 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, 2023, the balance of the County's member retention fund was \$932,427.

	2023	2022
General liability		
Estimated liability, October 1	\$ 627,473	\$ 575,745
Estimated claims incurred, including changes in estimates	49,214	123,231
Claim payments	(227,835)	(71,503)
Estimated liability, September 30	<u>\$ 448,852</u>	<u>\$ 627,473</u>

EATON COUNTY, MICHIGAN

Notes to Financial Statements

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

	2023	2022
Unemployment compensation		
Estimated liability, October 1	\$ -	\$ -
Estimated claims incurred, including changes in estimates	5,564	3,041
Claim payments	(5,564)	(3,041)
Estimated liability, September 30	<u>\$ -</u>	<u>\$ -</u>

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

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

	2023	2022
Life and disability		
Estimated liability, October 1	\$ 1,005	\$ 6,329
Estimated claims incurred, including changes in estimates	105,869	216,047
Claim payments	(106,309)	(221,371)
Estimated liability, September 30	<u>\$ 565</u>	<u>\$ 1,005</u>

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

EATON COUNTY, MICHIGAN

Notes to Financial Statements

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

	2023	2022
Dental		
Estimated liability, October 1	\$ -	\$ -
Estimated claims incurred, including changes in estimates	186,138	184,460
Claim payments	(186,138)	(184,460)
Estimated liability, September 30	<u>\$ -</u>	<u>\$ -</u>

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.

12. 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.

EATON COUNTY, MICHIGAN

Notes to Financial Statements

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 \$673,922, which has been recognized in the Foreclosing Government Unit nonmajor enterprise fund.

13. 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 2023 levy was \$4,471,708,193. The general operating tax rate for the 2023 levy was 5.2096 mills. The jail debt, central dispatch, parks and recreation, juvenile services, and health and rehabilitation services facility levies were based on a 2022 taxable value of \$4,195,777,861 with 0.6993, 0.9490, 0.5000, 0.3496, and 0.1248 mills, respectively, assessed for the year ended September 30, 2023.

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.

14. 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

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, 2022, 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>78</u>
Total membership	<u>234</u>

Net OPEB Liability of the County. The components of the net OPEB liability of the County at September 30, 2023, were as follows:

Total OPEB liability	\$ 54,238,508
Plan fiduciary net position	<u>18,069,623</u>
County's net OPEB liability	<u>\$ 36,168,885</u>
Plan fiduciary net position as percentage of total OPEB liability	33.32%

EATON COUNTY, MICHIGAN

Notes to Financial Statements

Actuarial Assumptions. The total OPEB liability was determined by an actuarial valuation as of December 31, 2022, rolled forward to September 30, 2023, 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
Healthcare trend rate	Non-Medicare: Initial trend of 7.50% gradually decreasing to an ultimate rate of 3.50% in year 12. Medicare: 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, 2022 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, 2023 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, 2023, 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, 2023, the annual money-weighted rate of return on OPEB plan investments, net of OPEB plan investment expense, was 11.81%. 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, 2022	\$ 53,926,935	\$ 16,104,708	\$ 37,822,227
Changes for the year:			
Service cost	343,865	-	343,865
Interest on total OPEB liability	3,339,588	-	3,339,588
Differences between expected and actual experience	(3,222,005)	-	(3,222,005)
Changes in assumptions	1,181,041	-	1,181,041
Employer contributions	-	1,425,381	(1,425,381)
Net investment income	-	1,904,451	(1,904,451)
Benefit payments	(1,330,916)	(1,330,916)	-
Administrative expense	-	(34,001)	34,001
Net changes	311,573	1,964,915	(1,653,342)
Balances at September 30, 2023	\$ 54,238,508	\$ 18,069,623	\$ 36,168,885

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	\$ 43,449,815	\$ 36,168,885	\$ 30,182,549

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 or 1% higher than the current healthcare cost trend rates:

	1% Decrease	Healthcare Cost Trend Rates	1% Increase
County's net OPEB liability	\$ 29,704,837	\$ 36,168,885	\$ 44,016,285

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

For the year ended September 30, 2023, the County recognized OPEB expense of \$1,071,204. 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	\$ -	\$ 1,839,274	\$ (1,839,274)
Changes in assumptions	902,115	-	902,115
Net difference between projected and actual earnings on OPEB plan investments	484,396	-	484,396
Total	\$ 1,386,511	\$ 1,839,274	\$ (452,763)

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
2024	\$ (688,667)
2025	(137,116)
2026	552,225
2027	(179,205)
Total	\$ (452,763)

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.

EATON COUNTY, MICHIGAN

Notes to Financial Statements

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, 2023 measurement date, there were four active plan members and two inactive plan members or beneficiaries currently receiving benefits covered by the benefit terms.

Total OPEB Liability. The Facility's total OPEB liability of \$866,493 was measured as of September 30, 2023 and was determined by an actuarial valuation as of that date. The actuarially determined contribution for the period ended September 30, 2023 was \$64,240.

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

	Total OPEB Liability
Balances at September 30, 2022	<u>\$ 817,282</u>
Changes for the year:	
Service cost	20,975
Interest on total OPEB liability	33,203
Effect of economic/demographic gains or losses	17,675
Changes in assumptions	2,206
Benefit payments	<u>(24,848)</u>
Net changes	<u>49,211</u>
Balances at September 30, 2023	<u>\$ 866,493</u>

Changes in assumptions. The changes in assumptions include a decrease in the assumed salary increase from 8.70% to 3.20%, and a decrease in the discount rate from 4.02% to 4.00%.

Actuarial Assumptions. The total OPEB liability in the September 30, 2023 actuarial valuation was determined using an inflation assumption of 4.00%, assumed salary increases (including inflation) of 3.20%, a healthcare cost trend rate of 4.70% for 2023, with an ultimate rate of 4.30% 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 4.00%.

EATON COUNTY, MICHIGAN

Notes to Financial Statements

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

For the year ended September 30, 2023, the Facility recognized OPEB expense of \$74,059. At September 30, 2023, 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 4.00%, as well as what the Facility's total OPEB liability would be if it were calculated using a discount rate that is 1% lower (3.00%) or 1% higher (5.00%) than the current rate:

	1% Decrease (3.00%)	Current Discount Rate (4.00%)	1% Increase (5.00%)
Facility's total OPEB liability	\$ 987,661	\$ 866,493	\$ 765,235

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 or 1% higher than the current healthcare cost trend rates:

	1% Decrease	Healthcare Cost Trend Rates	1% Increase
Facility's total OPEB liability	\$ 747,045	\$ 866,493	\$ 1,010,104

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.

EATON COUNTY, MICHIGAN

Notes to Financial Statements

Plan Membership. At September 30, 2023, 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	32
Total	<u>64</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, 2023, the Road Commission contributed \$266,857 to the Plan.

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.

EATON COUNTY, MICHIGAN

Notes to Financial Statements

The following was the Plan's target asset allocation as of September 30, 2023:

Asset Class	Target Allocation
Global equity	56.60%
Global fixed income	38.00%
Private investments	2.10%
Diversifying strategies	2.50%
Real estate	0.80%
	<u>100.0%</u>

Rate of Return. For the year ended September 30, 2023, the annual money-weighted rate of return on investments, net of investment expense, was 10.37 percent. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

Net OPEB Liability (Asset)

The Road Commission's net OPEB liability (asset) was measured as of September 30, 2023, and the total OPEB liability used to calculate the net OPEB liability (asset) was determined by an actuarial valuation as of September 30, 2023.

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	3.25%
Investment rate of return	6.56% including inflation
20-year Aa Municipal bond rate	4.87%
Healthcare cost trend rates	Pre-Medicare - 7.25% graded down to 4.50% by 0.25% per year; Post-Medicare - 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 IRS 2024 Adjusted 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, 2023, along with the Plan’s target asset allocation as of September 30, 2023, are summarized in the following table:

Asset Class	Long-term Expected Real Rate of Return
Global equity	7.80%
Global fixed income	4.80%
Private investments	6.90%
Diversifying strategies	6.30%
Real estate	2.90%

Discount Rate. The discount rate used to measure the total OPEB liability was 6.56 percent. 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, 2022	\$ 3,345,890	\$ 6,133,684	\$ (2,787,794)
Changes for the year:			
Service cost	20,540	-	20,540
Interest	240,859	-	240,859
Differences between expected and actual experience	(361,130)	-	(361,130)
Changes in assumptions	171,286	-	171,286
Contributions/benefits paid from general operating funds	-	266,857	(266,857)
Net investment income	-	667,902	(667,902)
Benefit payments, including refunds	(266,857)	(266,857)	-
Administrative expense	-	(48,627)	48,627
Net changes	(195,302)	619,275	(814,577)
Balances at September 30, 2023	\$ 3,150,588	\$ 6,752,959	\$ (3,602,371)

Changes in assumptions. The discount rate was updated from 7.45% to 6.56%, the Mortality Improvement Scales were updated from MP-2021 to IRS 2021 Adjusted Scale MP-2021, the medical trend rate was updated to reflect PA202 prescribed rates for year 2023, and the salary scale was updated from 3.0% to 3.25%.

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 (5.56 percent) and 1-percentage point higher (7.56 percent) than the current discount rate:

	1% Decrease (5.56%)	Current Discount Rate (6.56%)	1% Increase (7.56%)
Net OPEB asset	\$ (3,350,046)	\$ (3,602,371)	\$ (3,821,394)

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 and 1-percentage point higher than the current healthcare cost trend rates:

	1% Decrease	Healthcare Cost Trend Rates	1% Increase
Net OPEB asset	\$ (3,620,134)	\$ (3,602,371)	\$ (3,585,037)

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

For the year ended September 30, 2023, the Road Commission recognized OPEB expense of \$270,812. As of September 30, 2023, 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	\$ 50,282	\$ 523,321	\$ (473,039)
Changes in assumptions	137,962	495,232	(357,270)
Net difference between projected and actual earnings on OPEB plan investments	432,681	-	432,681
Total	\$ 620,925	\$ 1,018,553	\$ (397,628)

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
2024	\$ (204,541)
2025	(229,842)
2026	121,409
2027	(79,485)
2028	(5,169)
Total	\$ (397,628)

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

15. PENSION PLANS

County

General Information About the Plan

Plan Description. The County's defined benefit pension plan provides certain retirement, disability and death benefits to plan members and beneficiaries. The County participates in the Municipal Employees Retirement System (MERS) of Michigan. MERS is an agent multiple-employer, statewide public employee pension plan established by the Michigan Legislature under Public Act 135 of 1945 and administered by a nine member Retirement Board. MERS issues a publicly available financial report that includes financial statements and required supplementary information. This report may be obtained accessing the MERS website at www.mersofmich.com.

Benefits Provided. Pension benefits vary by division/bargaining unit and are calculated as final average compensation (based on a 3 or 5 year period) and multipliers at 2.00%. Participants are considered to be fully vested in the plan after 10 years. Normal retirement age is 60 with early retirement at age 50 with 25 years of service, age 55 with 25 years of service, 25 years of service with no age requirement, or a reduced pension at age 55 with 15 years of service depending on division/bargaining unit.

Employees Covered by Benefit Terms. At the December 31, 2022 valuation date, plan membership consisted of the following:

Inactive employees or beneficiaries currently receiving benefits	368
Inactive employees entitled to but not yet receiving benefits	263
Active employees	<u>338</u>
Total membership	<u><u>969</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, 2023:

Division/Bargaining Unit	Employer Contribution	Employee Contribution
01 - NonUnion	16.44%	7.30%
02 - Sheriff Superv.	141.52%	13.50%
10 - Admin Staff	42.26%	9.00%
11 - General Maint	19.41%	5.94%
12 - NonSupervisors	25.02%	10.46%
13 - Dispatch Superv.	72.28%	12.20%
15 - Gen Youth Services	4.46%	1.00%
16 - Animal Control	38.12%	7.30%
20 - Sheriff Non-Superv 312	29.26%	10.70%
21 - Sheriff Non-Superv 312	18.71%	10.70%

Net Pension Liability. The County's net pension liability was measured as of December 31, 2022, 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, 2022 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 are amount weighted sex distinct rates:

- Pre-retirement mortality based on 100% of Pub-2010 Juvenile Mortality Tables for ages 0-17, 100% of PubG-2010 Employee Mortality Tables for Ages 18-80, and 100% of PubG-2010 Healthy Retiree Tables for ages 81-120
- Non-disabled retired plan members and beneficiaries mortality based on 106% of Pub-2010 Juvenile Mortality Tables for ages 0-17, 106% of PubG-2010 Employee Mortality Tables for Ages 18-49, and 106% of PubG-2010 Healthy Retiree Tables for ages 50-120
- 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, 2022 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, 2022 was 7.25%. 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, 2021	<u>\$ 180,371,674</u>	<u>\$ 117,118,838</u>	<u>\$ 63,252,836</u>
Changes for the year:			
Service cost	2,247,632	-	2,247,632
Interest	12,752,220	-	12,752,220
Differences between expected and actual experience	(466,395)	-	(466,395)
Employer contributions	-	5,730,977	(5,730,977)
Employee contributions	-	1,703,956	(1,703,956)
Net investment loss	-	(12,082,696)	12,082,696
Benefit payments, including refunds of employee contributions	(11,205,638)	(11,205,638)	-
Administrative expense	-	(213,451)	213,451
Net changes	<u>3,327,819</u>	<u>(16,066,852)</u>	<u>19,394,671</u>
Balances at December 31, 2022	<u>\$ 183,699,493</u>	<u>\$ 101,051,986</u>	<u>\$ 82,647,507</u>

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	\$ 104,424,659	\$ 82,647,507	\$ 64,688,067

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, 2023, the County recognized pension expense of \$12,645,315. 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	\$ 202,858	\$ 757,003	\$ (554,145)
Changes in assumptions	4,723,753	-	4,723,753
Net difference between projected and actual earnings on pension plan investments	9,301,233	-	9,301,233
	14,227,844	757,003	13,470,841
Contributions subsequent to the measurement date	5,066,292	-	5,066,292
Total	\$ 19,294,136	\$ 757,003	\$ 18,537,133

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, 2024. 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
2024	\$ 3,643,795
2025	3,022,332
2026	2,718,836
2027	4,085,878
Total	\$ 13,470,841

Payable to the Pension Plan. At September 30, 2023, the County had \$947,217 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 2023. The County employees made contributions of \$511,011 to the plan for the year ended September 30, 2023.

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 (reduced) at 55 with 15 years of service or 50 with 25 years of service, or early retirement (unreduced) at 55 with 20 to 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, 2022 valuation date, plan membership consisted of the following:

Inactive employees or beneficiaries currently receiving benefits	62
Inactive employees entitled to but not yet receiving benefits	627
Active employees	<u>151</u>
Total membership	<u><u>840</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

For the year ended September 30, 2023, 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.

Net Pension Liability. The Facility's net pension liability was measured as of December 31, 2022, 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, 2022 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 plus a percentage based on an age-related scale to reflect merit, longevity, and promotional pay increases.
Investment rate of return	7.00%, net of investment and administrative expense including inflation

Mortality rates used were based on a version of Pub-2010 and fully generational MP-2019.

The actuarial assumptions used in the December 31, 2022 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 is 7.25% as of December 31, 2022. The current discount rate shown for GASB 68 purposes is higher than the MERS assumed rate of return. This is because, for GASB 68 purposes, the discount rate must be gross of administrative expenses, whereas for funding purposes, it is net of administrative expenses. 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, 2021	\$ 17,075,684	\$ 16,187,759	\$ 887,925
Changes for the year:			
Service cost	718,746	-	718,746
Interest	1,239,107	-	1,239,107
Differences between expected and actual experience	109,703	-	109,703
Employer contributions	-	659,188	(659,188)
Employee contributions	-	286,924	(286,924)
Net investment loss	-	(1,786,745)	1,786,745
Benefit payments, including refunds of employee contributions	(687,841)	(687,841)	-
Administrative expense	-	(30,083)	30,083
Net changes	1,379,715	(1,558,557)	2,938,272
Balances at December 31, 2022	\$ 18,455,399	\$ 14,629,202	\$ 3,826,197

EATON COUNTY, MICHIGAN

Notes to Financial Statements

Sensitivity of the Net Pension Liability to Changes in the Discount Rate. The following presents the net pension liability of the Facility, calculated using the discount rate of 7.25%, as well as what the Facility's net pension liability would be if it were calculated using a discount rate that is 1% lower (6.25%) 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	\$ 6,464,457	\$ 3,826,197	\$ 1,674,131

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, 2023, the Facility recognized pension expense of \$1,209,882. 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	\$ -	\$ 30,778	\$ (30,778)
Net difference between projected and actual earnings on pension plan investments	1,403,954	-	1,403,954
	1,403,954	30,778	1,373,176
Contributions subsequent to the measurement date	493,017	-	493,017
Total	\$ 1,896,971	\$ 30,778	\$ 1,866,193

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, 2024. 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
2024	\$ 138,963
2025	216,476
2026	424,010
2027	<u>593,727</u>
Total	<u>\$ 1,373,176</u>

Payable to the Pension Plan. At September 30, 2023, the Facility reported a payable of \$111,736 for the outstanding amount of contributions to the pension plan required for the year ended September 30, 2023.

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 2.25%. 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, 2022 valuation date, plan membership consisted of the following:

Inactive employees or beneficiaries currently receiving benefits	112
Inactive employees entitled to but not yet receiving benefits	76
Active employees	<u>35</u>
Total membership	<u>223</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, 2023:

Division/Bargaining Unit	Employer Contribution	Employee Contribution	Status
01 - PERA Units (hired prior to 7/1/2021)	\$27,903/month	0.00%	Closed
10 - Non Un Mgmt	38.89%	2.00%	Open

For PERA Unit, employees hired after July 1, 2021, are eligible to participate in the MERS defined contribution plan (Note 16).

Net Pension Liability. The Department's net pension liability was measured as of December 31, 2022, 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, 2022 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, 2022 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, 2022 was 7.25%. 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, 2021	\$ 23,967,438	\$ 18,358,985	\$ 5,608,453
Changes for the year:			
Service cost	59,786	-	59,786
Interest	1,674,775	-	1,674,775
Differences between expected and actual experience	(126,626)	-	(126,626)
Employer contributions	-	1,396,864	(1,396,864)
Employee contributions	-	9,017	(9,017)
Net investment loss	-	(1,853,463)	1,853,463
Benefit payments, including refunds of employee contributions	(1,793,952)	(1,793,952)	-
Administrative expense	-	(33,550)	33,550
Net changes	(186,017)	(2,275,084)	2,089,067
Balances at December 31, 2022	\$ 23,781,421	\$ 16,083,901	\$ 7,697,520

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	\$ 10,141,474	\$ 7,697,520	\$ 5,638,446

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, 2023, the Department recognized pension expense of \$1,350,074. 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
Net difference between projected and actual earnings on pension plan investments	\$ 1,421,095	\$ -	\$ 1,421,095
Contributions subsequent to the measurement date	510,284	-	510,284
Total	<u>\$ 1,931,379</u>	<u>\$ -</u>	<u>\$ 1,931,379</u>

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, 2024. 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
2024	\$ 104,781
2025	265,456
2026	417,017
2027	633,841
Total	<u>\$ 1,421,095</u>

Payable to the Pension Plan. At September 30, 2023, the Department had \$59,346 payable for contributions to the pension plan.

EATON COUNTY, MICHIGAN

Notes to Financial Statements

16. DEFINED CONTRIBUTION PENSION PLANS

District Health

Effective July 1, 2021, new employees are no longer eligible under the PERA Unit defined benefit plan. Any PERA Unit employees hired after July 1, 2021, are covered by the MERS defined contribution plan. Employees are required to contribute 3% of their salary, and the District Health department contributes 3.50%.

District health contributions to the plan for the year ended September 30, 2023 were \$87,840.

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 \$217,890 for the year ended September 30, 2023.

17. DEFINED CONTRIBUTION OPEB PLAN

County

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, 2023 were \$366,372.

EATON COUNTY, MICHIGAN

Notes to Financial Statements

18. NET INVESTMENT IN CAPITAL ASSETS

The composition of net investment in capital assets as of September 30, 2023, was as follows:

	Governmental Activities	Business-type Activities	Component Units
Capital assets:			
Capital assets not being depreciated/amortized	\$ 17,218,576	\$ -	\$ 38,897,171
Capital assets being depreciated/amortized, net	32,688,652	11,344,982	167,862,026
	<u>49,907,228</u>	<u>11,344,982</u>	<u>206,759,197</u>
Less related debt:			
Bonds and notes payable	4,430,000	1,650,000	39,872,000
Premium on bonds payable	-	-	258,231
Deferred charge on refunding	(185,770)	(51,177)	(69,609)
Leases payable	2,028,729	-	815,587
Subscription payable	1,449,639	-	192,338
Amounts related to installment sales receivables	-	-	(1,567,078)
Installment purchase agreements	13,969,485	-	-
	<u>21,692,083</u>	<u>1,598,823</u>	<u>39,501,469</u>
Net investment in capital assets	<u>\$ 28,215,145</u>	<u>\$ 9,746,159</u>	<u>\$ 167,257,728</u>

EATON COUNTY, MICHIGAN

Notes to Financial Statements

19. COMPONENTS OF FUND BALANCES

Detailed information on fund balances of governmental funds as of September 30, 2023 is as follows:

	General Fund	American Rescue Plan Act Fund	Opioid Settlement Fund	Nonmajor Governmental Funds	Total
Nonspendable:					
Prepays	\$ 300,654	\$ -	\$ -	\$ 68,790	\$ 369,444
Advances to component units	60,000	-	-	-	60,000
Total nonspendable	<u>360,654</u>	<u>-</u>	<u>-</u>	<u>68,790</u>	<u>429,444</u>
Restricted for:					
Parks and recreation	-	-	-	2,045,864	2,045,864
Central dispatch	-	-	-	4,483,572	4,483,572
Judicial	-	-	-	15,602	15,602
Debt service	-	-	-	394,681	394,681
Permanent trusts	-	-	-	60,751	60,751
CDBG housing	-	-	-	305,515	305,515
ROD technology	-	-	-	77,617	77,617
Public safety	-	-	2,235,681	4,240,930	6,476,611
Officer training	-	-	-	147,349	147,349
Remonumentation	-	-	-	5,075	5,075
Animal control	-	-	-	17,571	17,571
Indigent defense	-	-	-	286,671	286,671
Total restricted	<u>-</u>	<u>-</u>	<u>2,235,681</u>	<u>12,081,198</u>	<u>14,316,879</u>
Committed for:					
ARPA	-	479,332	-	-	479,332
Public safety	-	-	-	2,091	2,091
Child care	-	-	-	1,436,991	1,436,991
Solid waste	-	-	-	240,513	240,513
Health and social services	150,967	-	-	-	150,967
Sheriff road crew	-	-	-	46,044	46,044
Concealed pistol licenses	-	-	-	145,325	145,325
Total committed	<u>150,967</u>	<u>479,332</u>	<u>-</u>	<u>1,870,964</u>	<u>2,501,263</u>
Assigned for:					
Public improvement	1,369,300	-	-	-	1,369,300
Technology	588,643	-	-	-	588,643
Total assigned	<u>1,957,943</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,957,943</u>
Unassigned	<u>6,724,712</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,724,712</u>
Total fund balances	<u><u>\$ 9,194,276</u></u>	<u><u>\$ 479,332</u></u>	<u><u>\$ 2,235,681</u></u>	<u><u>\$ 14,020,952</u></u>	<u><u>\$ 25,930,241</u></u>

EATON COUNTY, MICHIGAN

Notes to Financial Statements

20. 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 2023 amounted to \$203,266.

21. OPIOID SETTLEMENT

The County is part of a \$21 billion nationwide settlement reached in July 2021 to resolve all Opioids litigation brought by states and local political subdivisions against the three largest pharmaceutical distributors: McKesson, Cardinal Health, and AmerisourceBergen (Distributors), and a \$5 billion nationwide settlement with manufacturer Janssen Pharmaceuticals, Inc. and its parent company Johnson & Johnson (Janssen). The term of the settlement varies by entity; however, the County expects to receive eighteen (18) installments from the Distributors with the first two installments being paid early in 2023 in the amount of \$230,314 and the remaining 16 installments expected to be made annually beginning in 2024. Additionally, the County expects to receive eleven (11) installments from Janssen with the first five installments being paid early in 2023 in the amount of \$449,117 and the remaining installments expected to be made annually beginning in 2026. The County is currently allocated approximately 1.004% of the total State of Michigan local unit settlement and the total amount of the settlement is expected to be \$2,874,332 and \$656,442 from the Distributors and Janssen, respectively.

As a result of the payment terms issued to the Directing Administrator of the National Opioid Settlements, the receivable for the Distributor and Janssen settlement agreements was recorded at the net present value, using a discount rate for payments to be received subsequent to 2023 of 3%. The net present value of the combined settlement payments to be received as of September 30, 2023 is \$2,285,146.

Additional settlements with pharmacies and manufacturers were entered into during 2022, including CVS, Walgreens, Walmart, Allergan and Teva. However, as of September 30 2023, the amounts to be allocated to and collected by the County were not able to be determined, and as such, no amounts have been reported related to these settlements in the financial statements.

22. RESTATEMENT

County

The County adopted the provisions of GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*, in the current year. As a result of this change, beginning net position of governmental activities was increased by \$272,904.

EATON COUNTY, MICHIGAN

Notes to Financial Statements

Road Commission

The beginning net position of the governmental activities for the road commission has been restated to correct the understatement of capital assets and the overstatement of accrued liabilities as of September 30, 2023. Detailed information about the road commission's restatement is available in the separately issued 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,			
	2023	2022	2021	2020
Total pension liability				
Service cost	\$ 2,247,632	\$ 2,107,851	\$ 1,928,569	\$ 1,893,383
Interest	12,752,220	12,636,398	11,871,282	11,693,659
Changes in benefit terms	-	-	2,215	-
Differences between expected and actual experience	(466,395)	(892,145)	811,429	109,916
Changes of assumptions	-	6,609,039	5,676,933	6,200,157
Benefit payments, including refunds of employee contributions	(11,205,638)	(10,607,904)	(10,017,523)	(9,751,251)
Net change in total pension liability	3,327,819	9,853,239	10,272,905	10,145,864
Total pension liability, beginning of year	180,371,674	170,518,435	160,245,530	150,099,666
Total pension liability, end of year	183,699,493	180,371,674	170,518,435	160,245,530
Plan fiduciary net position				
Employer contributions	5,730,977	5,630,369	4,206,057	4,607,824
Employee contributions	1,703,956	1,650,776	1,571,650	1,662,685
Net investment income (loss)	(12,082,696)	14,748,211	12,142,818	12,040,150
Benefit payments, including refunds of employee contributions	(11,205,638)	(10,607,904)	(10,017,523)	(9,751,251)
Administrative expense	(213,451)	(169,191)	(194,651)	(207,518)
Net change in plan fiduciary net position	(16,066,852)	11,252,261	7,708,351	8,351,890
Plan fiduciary net position, beginning of year	117,118,838	105,866,577	98,158,226	89,806,336
Plan fiduciary net position, end of year	101,051,986	117,118,838	105,866,577	98,158,226
County's net pension liability	\$ 82,647,507	\$ 63,252,836	\$ 64,651,858	\$ 62,087,304
Plan fiduciary net position as a percentage of total pension liability	55.0%	64.9%	62.1%	61.3%
Covered payroll	\$ 18,441,741	\$ 18,224,349	\$ 16,840,716	\$ 17,346,961
County's net pension liability as a percentage of covered payroll	448.2%	347.1%	383.9%	357.9%

See notes to required supplementary information.



Year Ended September 30,				
2019	2018	2017	2016	2015
\$ 2,405,615	\$ 2,814,290	\$ 2,952,935	\$ 2,994,010	\$ 2,744,783
11,961,071	11,993,167	11,628,359	10,779,046	10,297,354
(5,789,913)	(5,257,822)	-	-	-
(1,578,253)	(942,832)	(1,714,439)	2,594,548	-
(652,644)	-	-	6,193,688	-
(9,113,590)	(8,493,723)	(7,981,138)	(7,701,609)	(6,954,516)
(2,767,714)	113,080	4,885,717	14,859,683	6,087,621
152,867,380	152,754,300	147,868,583	133,008,900	126,921,279
150,099,666	152,867,380	152,754,300	147,868,583	133,008,900
4,394,712	7,584,715	2,840,110	4,232,444	2,295,134
1,821,211	1,943,867	1,969,542	2,009,187	1,900,799
(3,702,698)	11,264,941	8,839,904	(1,200,470)	4,994,651
(9,113,590)	(8,493,723)	(7,981,138)	(7,701,609)	(6,954,516)
(185,099)	(177,694)	(174,598)	(176,990)	(183,040)
(6,785,464)	12,122,106	5,493,820	(2,837,438)	2,053,028
96,591,800	84,469,694	78,975,874	81,813,312	79,760,284
89,806,336	96,591,800	84,469,694	78,975,874	81,813,312
\$ 60,293,330	\$ 56,275,580	\$ 68,284,606	\$ 68,892,709	\$ 51,195,588
59.8%	63.2%	55.3%	53.4%	61.5%
\$ 16,624,887	\$ 17,610,631	\$ 18,444,571	\$ 18,536,741	\$ 16,927,042
362.7%	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
2023	\$ 6,483,452	\$ 6,524,975	\$ 41,523	\$ 19,327,224	33.8%
2022	5,708,352	5,737,098	28,746	19,607,491	29.3%
2021	4,269,710	5,273,630	1,003,920	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

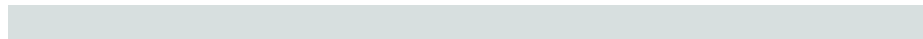
MERS Agent Multiple-Employer Defined Benefit Pension Plan -

Health and Rehabilitation Services Facility

Schedule of Changes in the Facility's Net Pension Liability and Related Ratios

	Year Ended September 30,			
	2023	2022	2021	2020
Total pension liability				
Service cost	\$ 718,746	\$ 703,705	\$ 562,314	\$ 585,330
Interest	1,239,107	1,163,289	1,016,801	994,930
Changes in benefit terms	-	-	-	-
Differences between expected and actual experience	109,703	(184,944)	106,928	(309,552)
Changes of assumptions	-	752,087	793,962	281,938
Benefit payments, including refunds of employee contributions	(687,841)	(626,074)	(620,397)	(577,198)
Net change in total pension liability	<u>1,379,715</u>	<u>1,808,063</u>	<u>1,859,608</u>	<u>975,448</u>
Total pension liability, beginning of year	<u>17,075,684</u>	<u>15,267,621</u>	<u>13,408,013</u>	<u>12,432,565</u>
Total pension liability, end of year	<u>18,455,399</u>	<u>17,075,684</u>	<u>15,267,621</u>	<u>13,408,013</u>
Plan fiduciary net position				
Employer contributions	659,188	473,466	415,756	417,214
Employee contributions	286,924	281,609	253,903	262,933
Net investment income (loss)	(1,786,745)	1,928,258	1,787,597	1,477,611
Benefit payments, including refunds of employee contributions	(687,841)	(626,074)	(620,397)	(577,198)
Administrative expense	(30,083)	(22,793)	(25,061)	(25,473)
Net change in plan fiduciary net position	<u>(1,558,557)</u>	<u>2,034,466</u>	<u>1,811,798</u>	<u>1,555,087</u>
Plan fiduciary net position, beginning of year	<u>16,187,759</u>	<u>14,153,293</u>	<u>12,341,495</u>	<u>10,786,408</u>
Plan fiduciary net position, end of year	<u>14,629,202</u>	<u>16,187,759</u>	<u>14,153,293</u>	<u>12,341,495</u>
Facility's net pension liability	<u>\$ 3,826,197</u>	<u>\$ 887,925</u>	<u>\$ 1,114,328</u>	<u>\$ 1,066,518</u>
Plan fiduciary net position as a percentage of total pension liability	79.3%	94.8%	92.7%	92.0%
Covered payroll	<u>\$ 8,625,256</u>	<u>\$ 9,102,502</u>	<u>\$ 8,707,102</u>	<u>\$ 8,401,022</u>
Facility's net pension liability as a percentage of covered payroll	44.4%	9.8%	12.8%	12.7%

See notes to required supplementary information.



Year Ended September 30,				
2019	2018	2017	2016	2015
\$ 595,768	\$ 612,378	\$ 642,065	\$ 589,206	\$ 555,375
961,731	907,203	834,018	754,946	686,617
-	-	(80,340)	(63,415)	-
(554,795)	(302,372)	-	431,055	-
-	-	-	-	-
(587,793)	(466,787)	(465,386)	(462,355)	(398,998)
414,911	750,422	930,357	1,249,437	842,994
12,017,654	11,267,232	10,336,875	9,087,438	8,244,444
12,432,565	12,017,654	11,267,232	10,336,875	9,087,438
456,002	451,825	442,343	396,548	356,907
271,528	268,181	278,730	245,016	241,066
(447,174)	1,292,379	973,602	(129,789)	491,649
(587,793)	(466,787)	(465,386)	(462,355)	(398,998)
(21,803)	(20,401)	(19,191)	(18,619)	(18,165)
(329,240)	1,525,197	1,210,098	30,801	672,459
11,115,648	9,590,451	8,380,353	8,349,552	7,677,093
10,786,408	11,115,648	9,590,451	8,380,353	8,349,552
\$ 1,646,157	\$ 902,006	\$ 1,676,781	\$ 1,956,522	\$ 737,886
86.8%	92.5%	85.1%	81.1%	91.9%
\$ 8,672,329	\$ 8,771,631	\$ 9,299,528	\$ 8,198,547	\$ 7,719,600
19.0%	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
2023	\$ 637,199	\$ 637,199	\$ -	\$ 8,830,641	7.2%
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,			
	2023	2022	2021	2020
Total pension liability				
Service cost	\$ 59,786	\$ 289,317	\$ 430,282	\$ 296,444
Interest	1,674,775	1,732,584	1,611,903	1,617,283
Changes in benefit terms	-	(988,916)	(11,127)	(84,853)
Differences between expected and actual experience	(126,626)	264,568	295,860	(125,235)
Changes of assumptions	-	862,393	915,694	662,230
Benefit payments, including refunds of employee contributions	(1,793,952)	(1,690,020)	(1,478,421)	(1,400,717)
Net change in total pension liability	<u>(186,017)</u>	<u>469,926</u>	<u>1,764,191</u>	<u>965,152</u>
Total pension liability, beginning of year	<u>23,967,438</u>	<u>23,497,512</u>	<u>21,733,321</u>	<u>20,768,169</u>
Total pension liability, end of year	<u>23,781,421</u>	<u>23,967,438</u>	<u>23,497,512</u>	<u>21,733,321</u>
Plan fiduciary net position				
Employer contributions	1,396,864	765,831	460,915	418,506
Employee contributions	9,017	261,489	304,250	260,386
Net investment income (loss)	(1,853,463)	2,328,633	1,911,489	1,923,852
Benefit payments, including refunds of employee contributions	(1,793,952)	(1,690,020)	(1,478,421)	(1,400,717)
Administrative expense	(33,550)	(26,708)	(30,757)	(33,124)
Net change in plan fiduciary net position	<u>(2,275,084)</u>	<u>1,639,225</u>	<u>1,167,476</u>	<u>1,168,903</u>
Plan fiduciary net position, beginning of year	<u>18,358,985</u>	<u>16,719,760</u>	<u>15,552,284</u>	<u>14,383,381</u>
Plan fiduciary net position, end of year	<u>16,083,901</u>	<u>18,358,985</u>	<u>16,719,760</u>	<u>15,552,284</u>
District's net pension liability	<u>\$ 7,697,520</u>	<u>\$ 5,608,453</u>	<u>\$ 6,777,752</u>	<u>\$ 6,181,037</u>
Plan fiduciary net position as a percentage of total pension liability	67.6%	76.6%	71.2%	71.6%
Covered payroll	<u>\$ 1,749,360</u>	<u>\$ 1,852,964</u>	<u>\$ 2,795,880</u>	<u>\$ 2,330,330</u>
District's net pension liability as a percentage of covered payroll	440.0%	302.7%	242.4%	265.2%

See notes to required supplementary information.



Year Ended September 30,				
2019	2018	2017	2016	2015
\$ 331,706	\$ 347,436	\$ 386,614	\$ 345,262	\$ 352,453
1,615,788	1,600,100	1,560,837	1,462,130	1,408,014
(16,866)	5,121	50,081	(69,189)	-
(463,927)	(368,056)	(220,069)	284,641	-
-	-	-	945,293	-
(1,460,059)	(1,301,200)	(1,232,976)	(1,169,315)	(1,032,516)
6,642	283,401	544,487	1,798,822	727,951
20,761,527	20,478,126	19,933,639	18,134,817	17,406,866
20,768,169	20,761,527	20,478,126	19,933,639	18,134,817
453,389	510,469	784,021	561,235	1,092,352
282,890	288,604	190,901	187,030	175,161
(596,857)	1,884,313	1,486,296	(206,101)	807,772
(1,460,059)	(1,301,200)	(1,232,976)	(1,169,315)	(1,032,516)
(30,048)	(29,855)	(29,416)	(30,066)	(29,793)
(1,350,685)	1,352,331	1,198,826	(657,217)	1,012,976
15,734,066	14,381,735	13,182,909	13,840,126	12,827,150
14,383,381	15,734,066	14,381,735	13,182,909	13,840,126
\$ 6,384,788	\$ 5,027,461	\$ 6,096,391	\$ 6,750,730	\$ 4,294,691
69.3%	75.8%	70.2%	66.1%	76.3%
\$ 2,530,932	\$ 2,603,480	\$ 2,660,328	\$ 2,700,051	\$ 2,769,717
252.3%	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
2023	\$ 616,197	\$ 672,780	\$ 56,583	\$ 2,243,216	30.0%
2022	589,297	1,389,297	800,000	2,508,079	55.4%
2021	541,052	741,052	200,000	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 Information

Retiree Healthcare Plan - County

Schedule of Changes in the County's Net OPEB Liability and Related Ratios

	Year Ended September 30			
	2023	2022	2021	2020
Total OPEB liability				
Service cost	\$ 343,865	\$ 360,864	\$ 398,765	\$ 433,428
Interest	3,339,588	3,161,358	3,293,073	3,279,352
Differences between expected and actual experience	(3,222,005)	(303,420)	(4,106,968)	(5,284,718)
Changes of assumptions	1,181,041	1,183,137	(16,973)	3,536,937
Benefit payments, including refunds of employee contributions	(1,330,916)	(1,752,598)	(1,560,163)	(1,896,113)
Net change in total OPEB liability	311,573	2,649,341	(1,992,266)	68,886
Total OPEB liability, beginning of year	53,926,935	51,277,594	53,269,860	53,200,974
Total OPEB liability, end of year	54,238,508	53,926,935	51,277,594	53,269,860
Plan fiduciary net position				
Employer contributions	1,425,381	1,898,503	1,650,994	1,922,464
Net investment income (loss)	1,904,451	(2,497,711)	3,354,149	1,025,356
Benefit payments, including refunds of employee contributions	(1,330,916)	(1,752,598)	(1,560,163)	(1,896,113)
Administrative expense	(34,001)	(42,789)	(32,212)	(25,884)
Net change in plan fiduciary net position	1,964,915	(2,394,595)	3,412,768	1,025,823
Plan fiduciary net position, beginning of year	16,104,708	18,499,303	15,086,535	14,060,712
Plan fiduciary net position, end of year	18,069,623	16,104,708	18,499,303	15,086,535
County's net OPEB liability	\$ 36,168,885	\$ 37,822,227	\$ 32,778,291	\$ 38,183,325
Plan fiduciary net position as a percentage of total OPEB liability	33.3%	29.9%	36.1%	28.3%
Covered payroll	\$ 5,518,173	\$ 6,217,398	\$ 6,518,353	\$ 6,901,522
County's net OPEB liability as a percentage of covered payroll	655.5%	608.3%	502.9%	553.3%

See notes to required supplementary information.



Year Ended September 30		
2019	2018	2017
\$ 558,732	\$ 645,482	\$ 650,485
3,390,464	3,262,917	3,130,680
(5,699,117)	(107,134)	(45,536)
(419,558)	-	-
(1,715,817)	(1,548,406)	(1,509,962)
(3,885,296)	2,252,859	2,225,667
57,086,270	54,833,411	52,607,744
53,200,974	57,086,270	54,833,411
2,832,132	1,622,831	1,545,700
227,864	623,697	1,267,932
(1,715,817)	(1,548,406)	(1,509,962)
(34,008)	(18,884)	(17,114)
1,310,171	679,238	1,286,556
12,750,541	12,071,303	10,784,747
14,060,712	12,750,541	12,071,303
<u>\$ 39,140,262</u>	<u>\$ 44,335,729</u>	<u>\$ 42,762,108</u>
26.4%	22.3%	22.0%
<u>\$ 7,476,278</u>	<u>\$ 8,200,982</u>	<u>\$ 10,405,947</u>
523.5%	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
2023	\$ 3,842,132	\$ 1,425,381	\$ (2,416,751)	\$ 5,518,173	25.8%
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⁾
2023	11.81%
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,		
	2023	2022	2021
Total OPEB liability			
Service cost	\$ 20,975	\$ 28,919	\$ 28,197
Interest	33,203	26,687	31,385
Effect of economic/demographic gains or losses	17,675	(165,214)	(237,039)
Changes of assumptions	2,206	(208,528)	(1,675)
Benefit payments	(24,848)	(32,800)	(38,483)
Net change in total OPEB liability	49,211	(350,936)	(217,615)
Total OPEB liability, beginning of year	817,282	1,168,218	1,385,833
Total OPEB liability, end of year	<u>\$ 866,493</u>	<u>\$ 817,282</u>	<u>\$ 1,168,218</u>
Covered payroll	<u>\$ 362,684</u>	<u>\$ 438,257</u>	<u>\$ 399,196</u>
Facility's total OPEB liability as a percentage of covered payroll	238.9%	186.5%	292.6%

See notes to required supplementary information.

Year Ended September 30,		
2020	2019	2018
\$ 18,728	\$ 17,670	\$ 131,414
41,632	40,927	45,073
9,647	16,729	(118,070)
311,986	31,546	3,987
(36,096)	(37,833)	(40,857)
345,897	69,039	21,547
1,039,936	970,897	949,350
<u>\$ 1,385,833</u>	<u>\$ 1,039,936</u>	<u>\$ 970,897</u>
<u>\$ 551,671</u>	<u>\$ 499,734</u>	<u>\$ 502,484</u>
251.2%	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 (2023, based on the 12/31/2020 actuarial valuation):

Actuarial cost method	Entry-age normal
Amortization method	Level percent of payroll, open
Remaining amortization period	County: 10-18 years, depending on division/bargaining unit Facility: 16 years District Health: 18 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	• 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

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.

Assumption changes for 2023 - County. The December 30, 2022 valuation includes updated healthcare cost trend rates.

Assumption changes for 2023 - Facility. The changes in assumptions include a decrease in the assumed salary increase from 8.70% to 3.20%, and a decrease in the discount rate from 4.02% to 4.00%.

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:

Actuarial cost method	Entry-age normal
Amortization method	Level dollar, closed
Remaining amortization period	16 years, closed
Asset valuation method	Market value of assets
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.
Health care trend rates	Non-Medicare: Initial trend of 7.50% gradually decreasing to an ultimate trend rate of 3.50% in year 12. Medicare: Initial trend of 6.25% gradually decreasing to an ultimate trend rate of 3.50% in year 12.
Aging factors	Based on the 2013 SOA Study "Healthcare Costs - From Birth to Death"
Notes	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, 2023

	Original Budget	Final Budget	Actual	Actual Over (Under) Final Budget
Revenues				
Taxes:				
Real and personal property taxes	\$ 22,911,119	\$ 22,911,119	\$ 22,803,650	\$ (107,469)
Industrial facilities tax	98,839	98,839	71,112	(27,727)
Payments in lieu	5,000	5,000	11,195	6,195
Delinquent taxes	14,000	14,000	6,807	(7,193)
Trailer park taxes	10,000	10,000	9,543	(457)
Real estate transfer tax	725,000	725,000	515,908	(209,092)
Redemptions	12,160	12,160	-	(12,160)
Interest and penalties	48,000	48,000	56,657	8,657
Total taxes	<u>23,824,118</u>	<u>23,824,118</u>	<u>23,474,872</u>	<u>(349,246)</u>
Licenses and permits:				
Dog licenses	100,500	100,500	116,071	15,571
Pistol permits	800	800	400	(400)
Marriage licenses	14,000	14,000	13,050	(950)
Soil erosion	100,000	100,000	93,310	(6,690)
Total licenses and permits	<u>215,300</u>	<u>215,300</u>	<u>222,831</u>	<u>7,531</u>
Intergovernmental - federal/state:				
ADC incentive	145,000	145,000	140,235	(4,765)
Cooperative reimbursement - Friend of the Court	716,634	716,634	815,802	99,168
Personal property tax reimbursement	-	-	204,753	204,753
Probate judge's salary	170,340	170,340	192,000	21,660
Judicial salary standardization	182,896	182,896	182,896	-
Sheriff road patrol program	85,000	85,000	152,546	67,546
Marine safety program	4,000	4,000	5,336	1,336
Drug case incentive	400	400	-	(400)
Victims Rights Act	148,000	148,000	149,841	1,841
Veterans services	50,000	50,000	36,518	(13,482)
Parole violation grant	75,000	75,000	26,510	(48,490)
Diverted felon program	300,000	300,000	287,860	(12,140)
Assistant juvenile officer grant	52,775	52,775	52,776	1
Convention and tourism	426,616	646,418	646,418	-
Liquor license fees	35,000	35,000	40,063	5,063
State income tax	2,599,850	2,599,850	2,504,950	(94,900)
State aid-case flow assistance	15,700	15,700	15,362	(338)
State court equity funding	400,000	400,000	346,708	(53,292)
Title IV-E	55,000	55,000	43,583	(11,417)
WRAP housing	400,000	400,000	394,845	(5,155)
CARES Act	-	105,000	5,705,915	5,600,915
Public safety training	-	-	141,790	141,790
Miscellaneous	20,000	44,362	46,036	1,674
Total intergovernmental - federal/state	<u>5,882,211</u>	<u>6,231,375</u>	<u>12,132,743</u>	<u>5,901,368</u>

continued...

EATON COUNTY, MICHIGAN

Detailed Schedule of Revenues and Other Financing Sources

Budget and Actual - General Fund

For the Year Ended September 30, 2023

	Original Budget	Final Budget	Actual	Actual Over (Under) Final Budget
Revenues (continued)				
Intergovernmental - local:				
Township - planning	\$ 60,555	\$ 325,715	\$ 378,614	\$ 52,899
Township - Sheriff	4,233,961	4,358,961	4,317,823	(41,138)
Prosecuting attorney services	25,000	32,465	29,029	(3,436)
Total intergovernmental - local	4,319,516	4,717,141	4,725,466	8,325
Charges for services:				
Court:				
District Court costs	625,000	625,000	547,171	(77,829)
Circuit Court probation	105,400	105,400	102,466	(2,934)
Court filing fees	35,000	35,000	43,130	8,130
Bond costs	350	350	390	40
Jury demand	3,500	3,500	120	(3,380)
Writ of garnishment	92,500	92,500	45,960	(46,540)
Attorney fee reimbursement	50,500	50,500	23,778	(26,722)
SOS reinstatement fee	24,000	24,000	7,744	(16,256)
Probation oversight	130,000	130,000	76,224	(53,776)
Alcohol assessment	20,000	20,000	9,553	(10,447)
Friend of the Court service fees	160,050	160,050	129,477	(30,573)
Probate court services	45,000	45,000	60,163	15,163
Juvenile court services	3,600	3,600	442	(3,158)
Prosecuting attorney services	99,000	99,000	108,022	9,022
Juvenile court attorney fees	43,000	43,000	42,639	(361)
Crime victim assessment	200	200	137	(63)
General government:				
County clerk services	245,300	245,300	234,279	(11,021)
County treasurer services	11,000	11,000	17,030	6,030
Register of deed services	650,000	650,000	370,595	(279,405)
Drain commission services	60,000	60,000	57,115	(2,885)
Child care collection fees	27,000	27,000	17,172	(9,828)
Property description services	30,000	30,000	26,188	(3,812)
Food stamp fraud	1,000	1,000	225	(775)
Sheriff Department:				
Sheriff services	35,000	35,000	31,516	(3,484)
Economic crimes unit	298,000	298,000	248,909	(49,091)
OUIL/Impaired	15,000	15,000	12,882	(2,118)
False alarms	10,000	10,000	6,217	(3,783)
Abandoned vehicles	4,500	4,500	5,620	1,120
Tether program	5,000	5,000	10,280	5,280
Inmate medical	1,500	1,500	1,821	321
Sentenced inmate boarding	20,000	20,000	18,608	(1,392)
Boarding of dogs and cats	5,000	5,000	2,810	(2,190)
Handicap parking tickets	50	50	15	(35)
Medical Examiner - cremation fees	16,000	16,000	17,465	1,465

continued...

EATON COUNTY, MICHIGAN

Detailed Schedule of Revenues and Other Financing Sources

Budget and Actual - General Fund

For the Year Ended September 30, 2023

	Original Budget	Final Budget	Actual	Actual Over (Under) Final Budget
Revenues (concluded)				
Charges for services - concluded:				
Planning aerial photos	\$ -	\$ -	\$ 99	\$ 99
Computer	3,000	3,000	400	(2,600)
Miscellaneous	22,000	22,000	17,540	(4,460)
Total charges for services	<u>2,896,450</u>	<u>2,896,450</u>	<u>2,294,202</u>	<u>(602,248)</u>
Fines and forfeitures:				
Ordinance fines and costs	210,200	210,200	134,905	(75,295)
Bond forfeitures	28,000	28,000	44,510	16,510
Dog fines	3,000	3,000	5,675	2,675
Law library	6,500	6,500	6,500	-
Total fines and forfeitures	<u>247,700</u>	<u>247,700</u>	<u>191,590</u>	<u>(56,110)</u>
Interest and rents:				
Interest on investments	-	88,286	881,364	793,078
Rental fees	242,705	242,705	263,617	20,912
Total interest and rents	<u>242,705</u>	<u>330,991</u>	<u>1,144,981</u>	<u>813,990</u>
Other:				
Reimbursements and refunds	97,148	124,172	263,218	139,046
Restitution	10,000	10,000	1,749	(8,251)
Miscellaneous	76,525	76,525	109,053	32,528
Total other	<u>183,673</u>	<u>210,697</u>	<u>374,020</u>	<u>163,323</u>
Total revenues	<u>37,811,673</u>	<u>38,673,772</u>	<u>44,560,705</u>	<u>5,886,933</u>
Other financing sources				
Issuance of bonds, notes and other long-term liabilities	642,000	642,000	1,830,950	1,188,950
Proceeds from sale of capital assets	25,000	74,920	113,457	38,537
Transfers in	5,513,464	8,340,128	2,751,362	(5,588,766)
Total other financing sources	<u>6,180,464</u>	<u>9,057,048</u>	<u>4,695,769</u>	<u>(4,361,279)</u>
Total revenues and other financing sources	<u>\$ 43,992,137</u>	<u>\$ 47,730,820</u>	<u>\$ 49,256,474</u>	<u>\$ 1,525,654</u>

concluded

EATON COUNTY, MICHIGAN

Detailed Schedule of Expenditures and Other Financing Uses

Budget and Actual - General Fund

For the Year Ended September 30, 2023

	Original Budget	Final Budget	Actual	Actual Over (Under) Final Budget
Expenditures				
Legislative -				
Board of Commissioners	\$ 335,350	\$ 350,350	\$ 323,194	\$ (27,156)
Judicial:				
Circuit Court	1,195,357	1,196,803	1,030,884	(165,919)
District Court	1,747,156	1,770,882	1,653,609	(117,273)
Friend of the Court	1,645,541	1,643,501	1,531,335	(112,166)
County Guardian	15,000	15,000	1,162	(13,838)
Probate Court	642,499	642,694	584,626	(58,068)
Juvenile Division	1,045,491	1,046,876	888,485	(158,391)
Probation	6,185	6,185	2,768	(3,417)
Total judicial	6,297,229	6,321,941	5,692,869	(629,072)
General government:				
Elections	77,200	77,300	74,432	(2,868)
County Clerk	799,351	806,816	745,851	(60,965)
Plat Board	323	323	-	(323)
Controller	1,347,010	1,532,507	1,264,401	(268,106)
Child Support	138,838	138,838	136,060	(2,778)
Information Systems	1,454,924	1,470,414	1,353,003	(117,411)
Equalization	699,458	702,908	691,287	(11,621)
Prosecuting Attorney	2,158,023	2,263,023	1,962,235	(300,788)
Building Authority	105	105	-	(105)
Economic Crimes Unit	455,373	455,373	385,297	(70,076)
Register of Deeds	316,872	316,872	298,150	(18,722)
Treasurer	603,982	603,982	548,944	(55,038)
Crime victims	227,662	227,662	209,717	(17,945)
Cooperative Extension	149,167	149,167	146,769	(2,398)
Building and Grounds	2,102,972	2,102,972	1,785,070	(317,902)
Drain Commissioner	682,897	710,102	642,864	(67,238)
Total general government	11,214,157	11,558,364	10,244,080	(1,314,284)
Public safety:				
Sheriff Department	6,432,874	6,290,747	6,122,763	(167,984)
Sheriff - Corrections	5,696,437	5,808,172	5,677,494	(130,678)
Sheriff - Delta office	5,171,844	5,116,587	4,453,310	(663,277)
Sheriff - Waverly schools	-	125,000	63,546	(61,454)
Tri-County Metro	158,663	158,746	134,505	(24,241)
Sheriff Road Patrol	261,822	261,822	216,490	(45,332)
Marine Safety	7,148	7,148	5,334	(1,814)
Community Development	334,706	375,992	332,688	(43,304)
Emergency services	-	38,376	20,270	(18,106)
Tri-County Planning	100,926	100,926	100,926	-
Animal Control	313,587	312,862	293,892	(18,970)
Total public safety	18,478,007	18,596,378	17,421,218	(1,175,160)

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EATON COUNTY, MICHIGAN

Detailed Schedule of Expenditures and Other Financing Uses

Budget and Actual - General Fund

For the Year Ended September 30, 2023

	Original Budget	Final Budget	Actual	Actual Over (Under) Final Budget
Expenditures (concluded)				
Public works -				
Drains at large	\$ 490,000	\$ 490,000	\$ 489,290	\$ (710)
Health and social services:				
Substance abuse	213,308	259,428	259,426	(2)
Medical examiner	315,000	321,000	311,689	(9,311)
Community Mental Health	500,956	500,956	500,956	-
Tri-County Aging	74,319	74,319	74,319	-
Veterans	162,201	168,201	150,699	(17,502)
Landfill	35,000	70,000	67,327	(2,673)
Soldiers and Sailors	30,000	30,000	16,408	(13,592)
Department of Human Services	14,000	14,000	11,342	(2,658)
District health - appropriation	818,078	818,078	818,078	-
Total health and social services	2,162,862	2,255,982	2,210,244	(45,738)
Parks, recreation and culture:				
Courthouse Square Association	17,000	17,000	17,000	-
Parks special projects	1,000	1,000	-	(1,000)
Total parks, recreation and culture	18,000	18,000	17,000	(1,000)
Other:				
Computer	544,184	634,629	285,670	(348,959)
Insurance, bonds & contingency	572,338	432,877	16,293	(416,584)
Total other	1,116,522	1,067,506	301,963	(765,543)
Capital outlay:				
General	1,297,100	7,717,344	7,981,925	264,581
Computer	463,780	597,617	335,356	(262,261)
Total capital outlay	1,760,880	8,314,961	8,317,281	2,320
Debt service:				
Principal	1,034,322	820,181	1,169,225	349,044
Interest	113,911	104,410	93,659	(10,751)
Total debt service	1,148,233	924,591	1,262,884	338,293
Total expenditures	43,021,240	49,898,073	46,280,023	(3,618,050)
Other financing uses				
Transfers out	2,917,798	2,995,811	3,442,644	446,833
Total expenditures and other financing uses	\$ 45,939,038	\$ 52,893,884	\$ 49,722,667	\$ (3,171,217)

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EATON COUNTY, MICHIGAN

Combining Balance Sheet

Nonmajor Governmental Funds
September 30, 2023

	Special Revenue Funds			
	Park/ Recreation	Solid Waste Ordinance	CDBG Housing Grant	Remonu- mentation Grant
Assets				
Cash and cash equivalents	\$ 2,088,726	\$ 248,673	\$ 305,634	\$ 8,774
Receivables:				
Property taxes, net	1,118	-	-	-
Accounts	30	1,397	-	-
Due from other governments	-	-	-	2,345
Leases	17,631	-	-	-
Prepays	-	-	-	-
Total assets	<u>\$ 2,107,505</u>	<u>\$ 250,070</u>	<u>\$ 305,634</u>	<u>\$ 11,119</u>
Liabilities				
Negative equity in cash and cash equivalents	\$ -	\$ -	\$ -	\$ -
Accounts payable	31,313	8,279	119	6,044
Accrued liabilities	8,143	1,074	-	-
Due to other funds	1,885	204	-	-
Total liabilities	<u>41,341</u>	<u>9,557</u>	<u>119</u>	<u>6,044</u>
Deferred inflows of resources				
Deferred lease amounts	20,300	-	-	-
Fund balances				
Nonspendable	-	-	-	-
Restricted	2,045,864	-	305,515	5,075
Committed	-	240,513	-	-
Total fund balances	<u>2,045,864</u>	<u>240,513</u>	<u>305,515</u>	<u>5,075</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 2,107,505</u>	<u>\$ 250,070</u>	<u>\$ 305,634</u>	<u>\$ 11,119</u>

Combining Balance Sheet

Nonmajor Governmental Funds
September 30, 2023

Special Revenue Funds					
Construction Code Enforcement	Register of Deeds Technology	Michigan Justice Training	Indigent Defense	Central Dispatch Fund	Concealed Pistol Licenses
\$ 1,146,594	\$ 77,914	\$ 20,071	\$ 352,590	\$ 2,048,545	\$ 145,325
-	-	-	-	4,296	-
-	-	-	-	-	-
-	-	-	-	72,737	-
-	-	-	-	33,909	-
3,554	16,170	-	-	43,906	-
<u>\$ 1,150,148</u>	<u>\$ 94,084</u>	<u>\$ 20,071</u>	<u>\$ 352,590</u>	<u>\$ 2,203,393</u>	<u>\$ 145,325</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3,134	297	-	38,622	22,904	-
5,801	-	-	22,240	31,542	-
1,553	-	-	5,057	14,082	-
10,488	297	-	65,919	68,528	-
-	-	-	-	33,027	-
3,554	16,170	-	-	43,906	-
1,136,106	77,617	20,071	286,671	2,057,932	-
-	-	-	-	-	145,325
<u>1,139,660</u>	<u>93,787</u>	<u>20,071</u>	<u>286,671</u>	<u>2,101,838</u>	<u>145,325</u>
<u>\$ 1,150,148</u>	<u>\$ 94,084</u>	<u>\$ 20,071</u>	<u>\$ 352,590</u>	<u>\$ 2,203,393</u>	<u>\$ 145,325</u>

continued...

EATON COUNTY, MICHIGAN

Combining Balance Sheet

Nonmajor Governmental Funds
September 30, 2023

	Special Revenue Funds			
	Local Corrections Officer Training	Drug Law Enforcement - Sheriff	Drug Law Enforcement - Prosecutor	Adult Circuit Drug Court
Assets				
Cash and cash equivalents	\$ 129,293	\$ 38,420	\$ 20,649	\$ -
Receivables:				
Property taxes, net	-	-	-	-
Accounts	-	-	-	-
Due from other governments	-	-	-	36,680
Leases	-	-	-	-
Prepays	-	-	-	-
Total assets	<u>\$ 129,293</u>	<u>\$ 38,420</u>	<u>\$ 20,649</u>	<u>\$ 36,680</u>
Liabilities				
Negative equity in cash and cash equivalents	\$ -	\$ -	\$ -	\$ 32,995
Accounts payable	2,015	429	-	2,344
Accrued liabilities	-	-	-	1,128
Due to other funds	-	-	-	213
Total liabilities	<u>2,015</u>	<u>429</u>	<u>-</u>	<u>36,680</u>
Deferred inflows of resources				
Deferred lease amounts	-	-	-	-
Fund balances				
Nonspendable	-	-	-	-
Restricted	127,278	37,991	20,649	-
Committed	-	-	-	-
Total fund balances	<u>127,278</u>	<u>37,991</u>	<u>20,649</u>	<u>-</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 129,293</u>	<u>\$ 38,420</u>	<u>\$ 20,649</u>	<u>\$ 36,680</u>

Combining Balance Sheet

Nonmajor Governmental Funds
September 30, 2023

Special Revenue Funds					
Felony Sobriety Court	Swift and Sure Sanctions	Veterans' Court Grant	Community Corrections	Residential Substance Abuse	District Hybrid Court
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
27,796	16,059	9,859	9,845	24,166	6,298
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 27,796</u>	<u>\$ 16,059</u>	<u>\$ 9,859</u>	<u>\$ 9,845</u>	<u>\$ 24,166</u>	<u>\$ 6,298</u>
\$ 21,765	\$ 12,303	\$ 8,700	\$ 7,773	\$ 23,026	\$ 4,473
2,750	323	770	1,617	1,140	1,825
998	593	319	394	-	-
192	99	53	61	-	-
<u>25,705</u>	<u>13,318</u>	<u>9,842</u>	<u>9,845</u>	<u>24,166</u>	<u>6,298</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	2,741	17	-	-	-
2,091	-	-	-	-	-
<u>2,091</u>	<u>2,741</u>	<u>17</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 27,796</u>	<u>\$ 16,059</u>	<u>\$ 9,859</u>	<u>\$ 9,845</u>	<u>\$ 24,166</u>	<u>\$ 6,298</u>

continued...

EATON COUNTY, MICHIGAN

Combining Balance Sheet

Nonmajor Governmental Funds
September 30, 2023

	Special Revenue Funds			
	School Violence Prevention	Enforcement and Education - Byrne JAG	Building Bridges Grant	OHSP Traffic Enforcement
Assets				
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -
Receivables:				
Property taxes, net	-	-	-	-
Accounts	-	-	-	-
Due from other governments	-	3,001	-	7,725
Leases	-	-	-	-
Prepays	-	-	-	-
Total assets	<u>\$ -</u>	<u>\$ 3,001</u>	<u>\$ -</u>	<u>\$ 7,725</u>
Liabilities				
Negative equity in cash and cash equivalents	\$ -	\$ 3,001	\$ -	\$ 6,744
Accounts payable	-	-	-	-
Accrued liabilities	-	-	-	763
Due to other funds	-	-	-	218
Total liabilities	<u>-</u>	<u>3,001</u>	<u>-</u>	<u>7,725</u>
Deferred inflows of resources				
Deferred lease amounts	-	-	-	-
Fund balances				
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Committed	-	-	-	-
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ -</u>	<u>\$ 3,001</u>	<u>\$ -</u>	<u>\$ 7,725</u>

Combining Balance Sheet

Nonmajor Governmental Funds
September 30, 2023

Special Revenue Funds					
Sheriff Road Crew	Homeland Security	Medical Marijuana	Department of Human Services	Child Care Fund	Juvenile Millage
\$ 31,144	\$ 40,516	\$ -	\$ -	\$ 1,003,536	\$ 886,003
-	-	-	-	-	1,582
16,500	-	-	-	51,749	-
-	15,999	14,164	-	1,115,363	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 47,644</u>	<u>\$ 56,515</u>	<u>\$ 14,164</u>	<u>\$ -</u>	<u>\$ 2,170,648</u>	<u>\$ 887,585</u>
\$ -	\$ -	\$ 14,164	\$ -	\$ -	\$ -
-	-	-	-	691,103	188,251
1,324	-	-	-	35,540	-
276	-	-	-	7,014	-
<u>1,600</u>	<u>-</u>	<u>14,164</u>	<u>-</u>	<u>733,657</u>	<u>188,251</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	56,515	-	-	-	699,334
46,044	-	-	-	1,436,991	-
<u>46,044</u>	<u>56,515</u>	<u>-</u>	<u>-</u>	<u>1,436,991</u>	<u>699,334</u>
<u>\$ 47,644</u>	<u>\$ 56,515</u>	<u>\$ 14,164</u>	<u>\$ -</u>	<u>\$ 2,170,648</u>	<u>\$ 887,585</u>

continued...

EATON COUNTY, MICHIGAN

Combining Balance Sheet

Nonmajor Governmental Funds
September 30, 2023

	Special Revenue Funds			
	Central Dispatch 911 Surcharge	Jail Millage II	Juvenile Court Donations	Youth Facility Donations
Assets				
Cash and cash equivalents	\$ 2,052,377	\$ 2,279,256	\$ 15,602	\$ 1,930
Receivables:				
Property taxes, net	-	3,165	-	-
Accounts	468,189	-	-	-
Due from other governments	-	3,108	-	-
Leases	-	-	-	-
Prepays	5,160	-	-	-
Total assets	<u>\$ 2,525,726</u>	<u>\$ 2,285,529</u>	<u>\$ 15,602</u>	<u>\$ 1,930</u>
Liabilities				
Negative equity in cash and cash equivalents	\$ -	\$ -	\$ -	\$ -
Accounts payable	94,926	684	-	-
Accrued liabilities	-	10,362	-	-
Due to other funds	-	3,652	-	-
Total liabilities	<u>94,926</u>	<u>14,698</u>	<u>-</u>	<u>-</u>
Deferred inflows of resources				
Deferred lease amounts	-	-	-	-
Fund balances				
Nonspendable	5,160	-	-	-
Restricted	2,425,640	2,270,831	15,602	1,930
Committed	-	-	-	-
Total fund balances	<u>2,430,800</u>	<u>2,270,831</u>	<u>15,602</u>	<u>1,930</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 2,525,726</u>	<u>\$ 2,285,529</u>	<u>\$ 15,602</u>	<u>\$ 1,930</u>

Combining Balance Sheet

Nonmajor Governmental Funds
September 30, 2023

Special Revenue Funds		Debt Service Funds		Permanent Fund	Total
Animal Control Donations	Sheriff Donations	Building Authority Jail	Dental Clinic	Lincoln Brick Trust	
\$ 17,571	\$ 14,816	\$ 339,878	\$ 34,297	\$ 60,751	\$ 13,408,885
-	-	-	-	-	10,161
-	-	-	5,860	-	543,725
-	-	-	-	-	1,365,145
-	-	-	407,612	-	459,152
-	-	-	-	-	68,790
<u>\$ 17,571</u>	<u>\$ 14,816</u>	<u>\$ 339,878</u>	<u>\$ 447,769</u>	<u>\$ 60,751</u>	<u>\$ 15,855,858</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 134,944
-	-	-	-	-	1,098,889
-	-	-	-	-	120,221
-	-	-	-	-	34,559
-	-	-	-	-	1,388,613
-	-	-	392,966	-	446,293
-	-	-	-	-	68,790
17,571	14,816	339,878	54,803	60,751	12,081,198
-	-	-	-	-	1,870,964
<u>17,571</u>	<u>14,816</u>	<u>339,878</u>	<u>54,803</u>	<u>60,751</u>	<u>14,020,952</u>
<u>\$ 17,571</u>	<u>\$ 14,816</u>	<u>\$ 339,878</u>	<u>\$ 447,769</u>	<u>\$ 60,751</u>	<u>\$ 15,855,858</u>

concluded

EATON COUNTY, MICHIGAN

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Governmental Funds

For the Year Ended September 30, 2023

	Special Revenue Funds			
	Park/ Recreation	Solid Waste Ordinance	CDBG Housing Grant	Remonu- mentation Grant
Revenues				
Property taxes	\$ 2,072,307	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental - federal/state	-	-	76,343	68,935
Charges for services	53,433	364,584	3,415	13,331
Fines and forfeitures	-	-	-	-
Interest and rents	-	-	-	-
Other	15,737	1,034	-	-
Total revenues	<u>2,141,477</u>	<u>365,618</u>	<u>79,758</u>	<u>82,266</u>
Expenditures				
Current:				
Judicial	-	-	-	-
General government	-	-	-	89,087
Public safety	-	-	-	-
Health and social services	-	333,746	101,720	-
Parks, recreation and culture	756,725	-	-	-
Other	-	-	-	-
Capital outlay	148,848	2,430	-	-
Debt service:				
Principal	18,192	2,957	-	-
Interest and fiscal charges	1,183	34	-	-
Total expenditures	<u>924,948</u>	<u>339,167</u>	<u>101,720</u>	<u>89,087</u>
Revenues over (under) expenditures	<u>1,216,529</u>	<u>26,451</u>	<u>(21,962)</u>	<u>(6,821)</u>
Other financing sources (uses)				
Issuance of bonds, notes and other long-term liabilities	80,158	-	-	-
Proceeds from sale of capital assets	-	-	-	-
Transfers in	749,177	83,822	-	-
Transfers out	-	(944)	-	-
Total other financing sources (uses)	<u>829,335</u>	<u>82,878</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>2,045,864</u>	<u>109,329</u>	<u>(21,962)</u>	<u>(6,821)</u>
Fund balances, beginning of year	<u>-</u>	<u>131,184</u>	<u>327,477</u>	<u>11,896</u>
Fund balances, end of year	<u>\$ 2,045,864</u>	<u>\$ 240,513</u>	<u>\$ 305,515</u>	<u>\$ 5,075</u>

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Governmental Funds
For the Year Ended September 30, 2023

Special Revenue Funds					
Construction Code Enforcement	Register of Deeds Technology	Michigan Justice Training	Indigent Defense	Central Dispatch Fund	Concealed Pistol Licenses
\$ -	\$ -	\$ -	\$ -	\$ 3,923,000	\$ -
841,313	-	-	-	-	69,600
-	-	13,675	1,477,935	362,042	-
66,033	66,680	-	-	-	-
-	-	-	-	-	-
-	5,237	-	-	4,481	-
71	-	-	-	-	-
907,417	71,917	13,675	1,477,935	4,289,523	69,600
-	-	-	1,889,965	-	-
-	9,259	-	-	-	-
461,813	-	-	-	3,439,413	4,784
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
18,898	21,560	-	-	108,488	-
3,268	-	-	-	6,392	-
483,979	30,819	-	1,889,965	3,554,293	4,784
423,438	41,098	13,675	(412,030)	735,230	64,816
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	448,815	-	-
(51,006)	(46,420)	-	(244)	(461,120)	(63,705)
(51,006)	(46,420)	-	448,571	(461,120)	(63,705)
372,432	(5,322)	13,675	36,541	274,110	1,111
767,228	99,109	6,396	250,130	1,827,728	144,214
\$ 1,139,660	\$ 93,787	\$ 20,071	\$ 286,671	\$ 2,101,838	\$ 145,325

continued...

EATON COUNTY, MICHIGAN

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Governmental Funds

For the Year Ended September 30, 2023

	Special Revenue Funds			
	Local Corrections Officer Training	Drug Law Enforcement - Sheriff	Drug Law Enforcement - Prosecutor	Adult Circuit Drug Court
Revenues				
Property taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental - federal/state	-	-	-	122,499
Charges for services	15,314	-	-	5,489
Fines and forfeitures	-	17,724	-	-
Interest and rents	-	-	-	-
Other	-	-	-	-
Total revenues	<u>15,314</u>	<u>17,724</u>	<u>-</u>	<u>127,988</u>
Expenditures				
Current:				
Judicial	-	-	-	-
General government	-	-	-	-
Public safety	26,473	3,287	1,518	127,988
Health and social services	-	-	-	-
Parks, recreation and culture	-	-	-	-
Other	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	<u>26,473</u>	<u>3,287</u>	<u>1,518</u>	<u>127,988</u>
Revenues over (under) expenditures	<u>(11,159)</u>	<u>14,437</u>	<u>(1,518)</u>	<u>-</u>
Other financing sources (uses)				
Issuance of bonds, notes and other long-term liabilities	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>(11,159)</u>	<u>14,437</u>	<u>(1,518)</u>	<u>-</u>
Fund balances, beginning of year	<u>138,437</u>	<u>23,554</u>	<u>22,167</u>	<u>-</u>
Fund balances, end of year	<u>\$ 127,278</u>	<u>\$ 37,991</u>	<u>\$ 20,649</u>	<u>\$ -</u>

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Governmental Funds
For the Year Ended September 30, 2023

Special Revenue Funds					
Felony Sobriety Court	Swift and Sure Sanctions	Veterans' Court Grant	Community Corrections	Residential Substance Abuse	District Hybrid Court
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
88,658	59,198	36,944	116,274	74,389	24,181
7,547	2,000	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>96,205</u>	<u>61,198</u>	<u>36,944</u>	<u>116,274</u>	<u>74,389</u>	<u>24,181</u>
-	-	-	-	-	-
-	-	-	-	-	-
94,628	61,352	36,944	116,274	99,189	24,181
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>94,628</u>	<u>61,352</u>	<u>36,944</u>	<u>116,274</u>	<u>99,189</u>	<u>24,181</u>
<u>1,577</u>	<u>(154)</u>	<u>-</u>	<u>-</u>	<u>(24,800)</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	24,800	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>24,800</u>	<u>-</u>
1,577	(154)	-	-	-	-
514	2,895	17	-	-	-
<u>\$ 2,091</u>	<u>\$ 2,741</u>	<u>\$ 17</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

continued...

EATON COUNTY, MICHIGAN

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Governmental Funds

For the Year Ended September 30, 2023

	Special Revenue Funds			
	School Violence Prevention	Enforcement and Education - Byrne JAG	Building Bridges Grant	OHSP Traffic Enforcement
Revenues				
Property taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental - federal/state	125,000	3,001	51,346	31,303
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Interest and rents	-	-	-	-
Other	-	-	-	-
Total revenues	<u>125,000</u>	<u>3,001</u>	<u>51,346</u>	<u>31,303</u>
Expenditures				
Current:				
Judicial	-	-	51,346	-
General government	-	-	-	-
Public safety	125,000	3,001	-	31,303
Health and social services	-	-	-	-
Parks, recreation and culture	-	-	-	-
Other	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	<u>125,000</u>	<u>3,001</u>	<u>51,346</u>	<u>31,303</u>
Revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other financing sources (uses)				
Issuance of bonds, notes and other long-term liabilities	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances, beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Governmental Funds
For the Year Ended September 30, 2023

Special Revenue Funds					
Sheriff Road Crew	Homeland Security	Medical Marijuana	Department of Human Services	Child Care Fund	Juvenile Millage
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,445,074
-	-	-	-	-	-
-	94,322	32,831	-	3,509,558	-
56,300	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	99,125	-
56,300	94,322	32,831	-	3,608,683	1,445,074
-	-	-	-	-	-
-	-	-	-	-	-
63,611	93,358	32,831	-	-	248,502
-	-	-	-	3,864,815	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	1,340,363	-
-	-	-	-	21,329	-
-	-	-	-	2,807	-
63,611	93,358	32,831	-	5,229,314	248,502
(7,311)	964	-	-	(1,620,631)	1,196,572
-	-	-	-	88,345	-
-	3,890	-	-	-	-
9,531	-	-	-	2,479,562	-
-	-	-	(148,309)	-	(1,290,713)
9,531	3,890	-	(148,309)	2,567,907	(1,290,713)
2,220	4,854	-	(148,309)	947,276	(94,141)
43,824	51,661	-	148,309	489,715	793,475
\$ 46,044	\$ 56,515	\$ -	\$ -	\$ 1,436,991	\$ 699,334

continued...

EATON COUNTY, MICHIGAN

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Governmental Funds

For the Year Ended September 30, 2023

	Special Revenue Funds			
	Central Dispatch 911 Surcharge	Jail Millage II	Juvenile Court Donations	Youth Facility Donations
Revenues				
Property taxes	\$ -	\$ 2,890,723	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental - federal/state	-	3,108	-	-
Charges for services	1,966,948	-	-	-
Fines and forfeitures	-	-	-	-
Interest and rents	-	-	748	-
Other	-	-	250	4,760
Total revenues	<u>1,966,948</u>	<u>2,893,831</u>	<u>998</u>	<u>4,760</u>
Expenditures				
Current:				
Judicial	-	-	-	-
General government	-	-	-	-
Public safety	141,571	915,725	-	-
Health and social services	-	-	-	-
Parks, recreation and culture	-	-	-	-
Other	-	-	545	4,706
Capital outlay	156,848	-	-	-
Debt service:				
Principal	1,328,233	-	-	-
Interest and fiscal charges	286,877	-	-	-
Total expenditures	<u>1,913,529</u>	<u>915,725</u>	<u>545</u>	<u>4,706</u>
Revenues over (under) expenditures	<u>53,419</u>	<u>1,978,106</u>	<u>453</u>	<u>54</u>
Other financing sources (uses)				
Issuance of bonds, notes and other long-term liabilities	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	(1,085,584)	-	-
Total other financing sources (uses)	<u>-</u>	<u>(1,085,584)</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>53,419</u>	<u>892,522</u>	<u>453</u>	<u>54</u>
Fund balances, beginning of year	<u>2,377,381</u>	<u>1,378,309</u>	<u>15,149</u>	<u>1,876</u>
Fund balances, end of year	<u>\$ 2,430,800</u>	<u>\$ 2,270,831</u>	<u>\$ 15,602</u>	<u>\$ 1,930</u>

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Governmental Funds
For the Year Ended September 30, 2023

Special Revenue Funds		Debt Service Funds		Permanent Fund	Total
Animal Control Donations	Sheriff Donations	Building Authority Jail	Dental Clinic	Lincoln Brick Trust	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,331,104
-	-	-	-	-	910,913
-	-	-	-	-	6,371,542
-	-	-	-	-	2,621,074
-	-	-	-	-	17,724
-	-	-	-	10,547	21,013
1,479	8,229	-	84,966	7,754	223,405
1,479	8,229	-	84,966	18,301	20,496,775
-	-	-	-	-	1,941,311
-	-	-	-	-	98,346
-	4,230	-	-	-	6,156,976
-	-	-	-	-	4,300,281
-	-	-	-	-	756,725
-	-	-	-	500	5,751
-	-	-	-	-	1,648,489
-	-	970,000	55,000	-	2,544,657
-	-	115,523	17,601	-	433,685
-	4,230	1,085,523	72,601	500	17,886,221
1,479	3,999	(1,085,523)	12,365	17,801	2,610,554
-	-	-	-	-	168,503
-	-	-	-	-	3,890
-	-	1,085,584	-	-	4,881,291
-	-	-	-	-	(3,148,045)
-	-	1,085,584	-	-	1,905,639
1,479	3,999	61	12,365	17,801	4,516,193
16,092	10,817	339,817	42,438	42,950	9,504,759
\$ 17,571	\$ 14,816	\$ 339,878	\$ 54,803	\$ 60,751	\$ 14,020,952

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, 2023

	Park/Recreation			Solid Waste Ordinance		
	Final Budget	Actual	Actual Over (Under) Final Budget	Final Budget	Actual	Actual Over (Under) Final Budget
Revenues						
Property taxes	\$ 2,024,927	\$ 2,072,307	\$ 47,380	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental - Federal/state	-	-	-	-	-	-
Charges for services	45,500	53,433	7,933	340,300	364,584	24,284
Fines and forfeitures	-	-	-	-	-	-
Interest and rent	-	-	-	-	-	-
Other	47,282	15,737	(31,545)	36,000	1,034	(34,966)
Total revenues	<u>2,117,709</u>	<u>2,141,477</u>	<u>23,768</u>	<u>376,300</u>	<u>365,618</u>	<u>(10,682)</u>
Expenditures						
Current:						
Judicial	-	-	-	-	-	-
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Health and social services	-	-	-	448,455	333,746	(114,709)
Parks, recreation and culture	1,929,248	756,725	(1,172,523)	-	-	-
Other	-	-	-	-	-	-
Capital outlay	73,190	148,848	75,658	2,441	2,430	(11)
Debt service:						
Principal	16,185	18,192	2,007	6,992	2,957	(4,035)
Interest and fiscal charges	3,283	1,183	(2,100)	1,290	34	(1,256)
Total expenditures	<u>2,021,906</u>	<u>924,948</u>	<u>(1,096,958)</u>	<u>459,178</u>	<u>339,167</u>	<u>(120,011)</u>
Revenues over (under) expenditures	<u>95,803</u>	<u>1,216,529</u>	<u>1,120,726</u>	<u>(82,878)</u>	<u>26,451</u>	<u>109,329</u>
Other financing sources (uses)						
Issuance of bonds, notes and other long-term liabilities	-	80,158	80,158	-	-	-
Proceeds from sale of capital assets	-	-	-	-	-	-
Transfers in	284,979	749,177	464,198	83,822	83,822	-
Transfers out	-	-	-	(944)	(944)	-
Total other financing sources (uses)	<u>284,979</u>	<u>829,335</u>	<u>544,356</u>	<u>82,878</u>	<u>82,878</u>	<u>-</u>
Net change in fund balances	<u>380,782</u>	<u>2,045,864</u>	<u>1,665,082</u>	<u>-</u>	<u>109,329</u>	<u>109,329</u>
Fund balances, beginning of year	-	-	-	131,184	131,184	-
Fund balances, end of year	<u>\$ 380,782</u>	<u>\$ 2,045,864</u>	<u>\$ 1,665,082</u>	<u>\$ 131,184</u>	<u>\$ 240,513</u>	<u>\$ 109,329</u>

Schedule of Revenues, Expenditures and Changes in Fund Balances

Budget and Actual - Nonmajor Special Revenue Funds
For the Year Ended September 30, 2023

CDBG Housing Grant			Remonumentation Grant			Construction Code Enforcement		
Final Budget	Actual	Actual Over (Under) Final Budget	Final Budget	Actual	Actual Over (Under) Final Budget	Final Budget	Actual	Actual Over (Under) Final Budget
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	545,000	841,313	296,313
68,271	76,343	8,072	68,935	68,935	-	-	-	-
41,000	3,415	(37,585)	17,000	13,331	(3,669)	21,100	66,033	44,933
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	71	71
109,271	79,758	(29,513)	85,935	82,266	(3,669)	566,100	907,417	341,317
-	-	-	-	-	-	-	-	-
-	-	-	89,095	89,087	(8)	-	-	-
-	-	-	-	-	-	685,498	461,813	(223,685)
104,274	101,720	(2,554)	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	16,370	18,898	2,528
-	-	-	-	-	-	3,321	3,268	(53)
104,274	101,720	(2,554)	89,095	89,087	(8)	705,189	483,979	(221,210)
4,997	(21,962)	(26,959)	(3,160)	(6,821)	(3,661)	(139,089)	423,438	562,527
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	(51,006)	(51,006)	-
-	-	-	-	-	-	(51,006)	(51,006)	-
4,997	(21,962)	(26,959)	(3,160)	(6,821)	(3,661)	(190,095)	372,432	562,527
327,477	327,477	-	11,896	11,896	-	767,228	767,228	-
\$ 332,474	\$ 305,515	\$ (26,959)	\$ 8,736	\$ 5,075	\$ (3,661)	\$ 577,133	\$ 1,139,660	\$ 562,527

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, 2023

	Register of Deeds Technology			Michigan Justice 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	-	-	-	5,000	13,675	8,675
Charges for services	92,000	66,680	(25,320)	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Interest and rent	50	5,237	5,187	-	-	-
Other	-	-	-	-	-	-
Total revenues	92,050	71,917	(20,133)	5,000	13,675	8,675
Expenditures						
Current:						
Judicial	-	-	-	-	-	-
General government	36,300	9,259	(27,041)	-	-	-
Public safety	-	-	-	5,000	-	(5,000)
Health and social services	-	-	-	-	-	-
Parks, recreation and culture	-	-	-	-	-	-
Other	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Debt service:						
Principal	-	21,560	21,560	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total expenditures	36,300	30,819	(5,481)	5,000	-	(5,000)
Revenues over (under) expenditures	55,750	41,098	(14,652)	-	13,675	13,675
Other financing sources (uses)						
Issuance of bonds, notes and other long-term liabilities	-	-	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	(46,420)	(46,420)	-	-	-	-
Total other financing sources (uses)	(46,420)	(46,420)	-	-	-	-
Net change in fund balances	9,330	(5,322)	(14,652)	-	13,675	13,675
Fund balances, beginning of year	99,109	99,109	-	6,396	6,396	-
Fund balances, end of year	\$ 108,439	\$ 93,787	\$ (14,652)	\$ 6,396	\$ 20,071	\$ 13,675

Schedule of Revenues, Expenditures and Changes in Fund Balances

Budget and Actual - Nonmajor Special Revenue Funds
For the Year Ended September 30, 2023

Indigent Defense			Central Dispatch Fund			Concealed Pistol Licenses		
Final Budget	Actual	Actual Over (Under) Final Budget	Final Budget	Actual	Actual Over (Under) Final Budget	Final Budget	Actual	Actual Over (Under) Final Budget
\$ -	\$ -	\$ -	\$ 3,938,052	\$ 3,923,000	\$ (15,052)	\$ -	\$ -	\$ -
-	-	-	-	-	-	75,000	69,600	(5,400)
1,674,968	1,477,935	(197,033)	350,167	362,042	11,875	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	3,600	4,481	881	-	-	-
-	-	-	-	-	-	-	-	-
1,674,968	1,477,935	(197,033)	4,291,819	4,289,523	(2,296)	75,000	69,600	(5,400)
2,082,007	1,889,965	(192,042)	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	4,061,746	3,439,413	(622,333)	6,450	4,784	(1,666)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
7,700	-	(7,700)	52,258	108,488	56,230	-	-	-
1,100	-	(1,100)	15,281	6,392	(8,889)	-	-	-
2,090,807	1,889,965	(200,842)	4,129,285	3,554,293	(574,992)	6,450	4,784	(1,666)
(415,839)	(412,030)	3,809	162,534	735,230	572,696	68,550	64,816	(3,734)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
448,815	448,815	-	-	-	-	-	-	-
(32,976)	(244)	(32,732)	(477,564)	(461,120)	(16,444)	(63,705)	(63,705)	-
415,839	448,571	32,732	(477,564)	(461,120)	16,444	(63,705)	(63,705)	-
-	36,541	36,541	(315,030)	274,110	589,140	4,845	1,111	(3,734)
250,130	250,130	-	1,827,728	1,827,728	-	144,214	144,214	-
\$ 250,130	\$ 286,671	\$ 36,541	\$ 1,512,698	\$ 2,101,838	\$ 589,140	\$ 149,059	\$ 145,325	\$ (3,734)

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, 2023

	Local Corrections Officer Training			Drug Law Enforcement - Sheriff		
	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	15,314	314	-	-	-
Fines and forfeitures	-	-	-	4,000	17,724	13,724
Interest and rent	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total revenues	15,000	15,314	314	4,000	17,724	13,724
Expenditures						
Current:						
Judicial	-	-	-	-	-	-
General government	-	-	-	-	-	-
Public safety	48,448	26,473	(21,975)	4,000	3,287	(713)
Health and social services	-	-	-	-	-	-
Parks, recreation and culture	-	-	-	-	-	-
Other	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total expenditures	48,448	26,473	(21,975)	4,000	3,287	(713)
Revenues over (under) expenditures	(33,448)	(11,159)	22,289	-	14,437	14,437
Other financing sources (uses)						
Issuance of bonds, notes and other long-term liabilities	-	-	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Net change in fund balances	(33,448)	(11,159)	22,289	-	14,437	14,437
Fund balances, beginning of year	138,437	138,437	-	23,554	23,554	-
Fund balances, end of year	\$ 104,989	\$ 127,278	\$ 22,289	\$ 23,554	\$ 37,991	\$ 14,437

Schedule of Revenues, Expenditures and Changes in Fund Balances

Budget and Actual - Nonmajor Special Revenue Funds

For the Year Ended September 30, 2023

Drug Law Enforcement - Prosecutor			Adult Circuit Drug Court			Felony 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
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	139,979	122,499	(17,480)	120,466	88,658	(31,808)
-	-	-	10,300	5,489	(4,811)	9,250	7,547	(1,703)
2,300	-	(2,300)	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
2,300	-	(2,300)	150,279	127,988	(22,291)	129,716	96,205	(33,511)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
3,000	1,518	(1,482)	150,279	127,988	(22,291)	129,716	94,628	(35,088)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
3,000	1,518	(1,482)	150,279	127,988	(22,291)	129,716	94,628	(35,088)
(700)	(1,518)	(818)	-	-	-	-	1,577	1,577
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
(700)	(1,518)	(818)	-	-	-	-	1,577	1,577
22,167	22,167	-	-	-	-	514	514	-
\$ 21,467	\$ 20,649	\$ (818)	\$ -	\$ -	\$ -	\$ 514	\$ 2,091	\$ 1,577

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, 2023

	Swift and Sure Sanctions			Veterans' Court Grant		
	Final Budget	Actual	Actual Over (Under) Final Budget	Final Budget	Actual	Actual Over (Under) Final Budget
Revenues						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental - Federal/state	68,950	59,198	(9,752)	61,390	36,944	(24,446)
Charges for services	2,156	2,000	(156)	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Interest and rent	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total revenues	71,106	61,198	(9,908)	61,390	36,944	(24,446)
Expenditures						
Current:						
Judicial	-	-	-	-	-	-
General government	-	-	-	-	-	-
Public safety	71,106	61,352	(9,754)	61,390	36,944	(24,446)
Health and social services	-	-	-	-	-	-
Parks, recreation and culture	-	-	-	-	-	-
Other	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total expenditures	71,106	61,352	(9,754)	61,390	36,944	(24,446)
Revenues over (under) expenditures	-	(154)	(154)	-	-	-
Other financing sources (uses)						
Issuance of bonds, notes and other long-term liabilities	-	-	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Net change in fund balances	-	(154)	(154)	-	-	-
Fund balances, beginning of year	2,895	2,895	-	17	17	-
Fund balances, end of year	\$ 2,895	\$ 2,741	\$ (154)	\$ 17	\$ 17	\$ -

Budget and Actual - Nonmajor Special Revenue Funds
For the Year Ended September 30, 2023

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, 2023

	School Violence Prevention			Enforcement and Education - Byrne JAG		
	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	168,520	125,000	(43,520)	13,075	3,001	(10,074)
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Interest and rent	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total revenues	168,520	125,000	(43,520)	13,075	3,001	(10,074)
Expenditures						
Current:						
Judicial	-	-	-	-	-	-
General government	-	-	-	-	-	-
Public safety	168,520	125,000	(43,520)	13,075	3,001	(10,074)
Health and social services	-	-	-	-	-	-
Parks, recreation and culture	-	-	-	-	-	-
Other	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total expenditures	168,520	125,000	(43,520)	13,075	3,001	(10,074)
Revenues over (under) expenditures	-	-	-	-	-	-
Other financing sources (uses)						
Issuance of bonds, notes and other long-term liabilities	-	-	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-	-	-
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, 2023

Building Bridges Grant			OHSP Traffic Enforcement			Sheriff Road Crew		
Final Budget	Actual	Actual Over (Under) Final Budget	Final Budget	Actual	Actual Over (Under) Final Budget	Final Budget	Actual	Actual Over (Under) Final Budget
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
51,548	51,346	(202)	31,959	31,303	(656)	-	-	-
-	-	-	-	-	-	56,300	56,300	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
51,548	51,346	(202)	31,959	31,303	(656)	56,300	56,300	-
51,548	51,346	(202)	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	31,959	31,303	(656)	65,831	63,611	(2,220)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
51,548	51,346	(202)	31,959	31,303	(656)	65,831	63,611	(2,220)
-	-	-	-	-	-	(9,531)	(7,311)	2,220
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	9,531	9,531	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	9,531	9,531	-
-	-	-	-	-	-	-	2,220	2,220
-	-	-	-	-	-	43,824	43,824	-
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 43,824	\$ 46,044	\$ 2,220

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, 2023

	Homeland Security			Medical Marijuana		
	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	127,500	94,322	(33,178)	37,252	32,831	(4,421)
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Interest and rent	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total revenues	<u>127,500</u>	<u>94,322</u>	<u>(33,178)</u>	<u>37,252</u>	<u>32,831</u>	<u>(4,421)</u>
Expenditures						
Current:						
Judicial	-	-	-	-	-	-
General government	-	-	-	-	-	-
Public safety	127,500	93,358	(34,142)	37,252	32,831	(4,421)
Health and social services	-	-	-	-	-	-
Parks, recreation and culture	-	-	-	-	-	-
Other	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total expenditures	<u>127,500</u>	<u>93,358</u>	<u>(34,142)</u>	<u>37,252</u>	<u>32,831</u>	<u>(4,421)</u>
Revenues over (under) expenditures	<u>-</u>	<u>964</u>	<u>964</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other financing sources (uses)						
Issuance of bonds, notes and other long-term liabilities	-	-	-	-	-	-
Proceeds from sale of capital assets	-	3,890	3,890	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>3,890</u>	<u>3,890</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>-</u>	<u>4,854</u>	<u>4,854</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances, beginning of year	<u>51,661</u>	<u>51,661</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances, end of year	<u>\$ 51,661</u>	<u>\$ 56,515</u>	<u>\$ 4,854</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, 2023

Department of Human Services			Child Care Fund			Juvenile Millage		
Final Budget	Actual	Actual Over (Under) Final Budget	Final Budget	Actual	Actual Over (Under) Final Budget	Final Budget	Actual	Actual Over (Under) Final Budget
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,451,019	\$ 1,445,074	\$ (5,945)
-	-	-	-	-	-	-	-	-
-	-	-	3,833,957	3,509,558	(324,399)	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	180,000	99,125	(80,875)	-	-	-
-	-	-	4,013,957	3,608,683	(405,274)	1,451,019	1,445,074	(5,945)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	285,911	248,502	(37,409)
-	-	-	5,089,133	3,864,815	(1,224,318)	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	1,383,555	1,340,363	(43,192)	-	-	-
-	-	-	17,534	21,329	3,795	-	-	-
-	-	-	3,297	2,807	(490)	-	-	-
-	-	-	6,493,519	5,229,314	(1,264,205)	285,911	248,502	(37,409)
-	-	-	(2,479,562)	(1,620,631)	858,931	1,165,108	1,196,572	31,464
-	-	-	-	88,345	88,345	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	2,479,562	2,479,562	-	-	-	-
-	(148,309)	148,309	-	-	-	(1,290,713)	(1,290,713)	-
-	(148,309)	148,309	2,479,562	2,567,907	88,345	(1,290,713)	(1,290,713)	-
-	(148,309)	148,309	-	947,276	947,276	(125,605)	(94,141)	31,464
148,309	148,309	-	489,715	489,715	-	793,475	793,475	-
\$ 148,309	\$ -	\$ 148,309	\$ 489,715	\$ 1,436,991	\$ 947,276	\$ 667,870	\$ 699,334	\$ 31,464

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, 2023

	Central Dispatch 911 Surcharge			Jail Millage II		
	Final Budget	Actual	Actual Over (Under) Final Budget	Final Budget	Actual	Actual Over (Under) Final Budget
Revenues						
Property taxes	\$ -	\$ -	\$ -	\$ 2,906,939	\$ 2,890,723	\$ (16,216)
Licenses and permits	-	-	-	-	-	-
Intergovernmental - Federal/state	-	-	-	-	3,108	3,108
Charges for services	1,650,000	1,966,948	316,948	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Interest and rent	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total revenues	<u>1,650,000</u>	<u>1,966,948</u>	<u>316,948</u>	<u>2,906,939</u>	<u>2,893,831</u>	<u>(13,108)</u>
Expenditures						
Current:						
Judicial	-	-	-	-	-	-
General government	-	-	-	-	-	-
Public safety	188,300	141,571	(46,729)	1,281,313	915,725	(365,588)
Health and social services	-	-	-	-	-	-
Parks, recreation and culture	-	-	-	-	-	-
Other	-	-	-	-	-	-
Capital outlay	1,196,360	156,848	(1,039,512)	-	-	-
Debt service:						
Principal	1,331,292	1,328,233	(3,059)	34,916	-	(34,916)
Interest and fiscal charges	326,036	286,877	(39,159)	440	-	(440)
Total expenditures	<u>3,041,988</u>	<u>1,913,529</u>	<u>(1,128,459)</u>	<u>1,316,669</u>	<u>915,725</u>	<u>(400,944)</u>
Revenues over (under) expenditures	<u>(1,391,988)</u>	<u>53,419</u>	<u>1,445,407</u>	<u>1,590,270</u>	<u>1,978,106</u>	<u>387,836</u>
Other financing sources (uses)						
Issuance of bonds, notes and other long-term liabilities	-	-	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	(1,085,584)	(1,085,584)	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,085,584)</u>	<u>(1,085,584)</u>	<u>-</u>
Net change in fund balances	<u>(1,391,988)</u>	<u>53,419</u>	<u>1,445,407</u>	<u>504,686</u>	<u>892,522</u>	<u>(387,836)</u>
Fund balances, beginning of year	<u>2,377,381</u>	<u>2,377,381</u>	<u>-</u>	<u>1,378,309</u>	<u>1,378,309</u>	<u>-</u>
Fund balances, end of year	<u>\$ 985,393</u>	<u>\$ 2,430,800</u>	<u>\$ 1,445,407</u>	<u>\$ 1,882,995</u>	<u>\$ 2,270,831</u>	<u>\$ (387,836)</u>

Schedule of Revenues, Expenditures and Changes in Fund Balances

Budget and Actual - Nonmajor Special Revenue Funds
For the Year Ended September 30, 2023

Juvenile Court Donations			Youth Facility 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
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
100	748	648	-	-	-	-	-	-
900	250	(650)	4,710	4,760	50	2,000	1,479	(521)
1,000	998	(2)	4,710	4,760	50	2,000	1,479	(521)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	2,000	-	(2,000)
-	-	-	-	-	-	-	-	-
1,000	545	(455)	4,710	4,706	(4)	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,000	545	(455)	4,710	4,706	(4)	2,000	-	(2,000)
-	453	453	-	54	54	-	1,479	1,479
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	453	453	-	54	54	-	1,479	1,479
15,149	15,149	-	1,876	1,876	-	16,092	16,092	-
\$ 15,149	\$ 15,602	\$ 453	\$ 1,876	\$ 1,930	\$ 54	\$ 16,092	\$ 17,571	\$ 1,479

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EATON COUNTY, MICHIGAN

Schedule of Revenues, Expenditures and Changes in Fund Balances

Budget and Actual - Nonmajor Special Revenue Funds
For the Year Ended September 30, 2023

	Sheriff Donations		
	Final Budget	Actual	Actual Over (Under) Final Budget
Revenues			
Property taxes	\$ -	\$ -	\$ -
Licenses and permits	-	-	-
Intergovernmental - Federal/state	-	-	-
Charges for services	-	-	-
Fines and forfeitures	-	-	-
Interest and rent	-	-	-
Other	4,230	8,229	3,999
Total revenues	<u>4,230</u>	<u>8,229</u>	<u>3,999</u>
Expenditures			
Current:			
Judicial	-	-	-
General government	-	-	-
Public safety	4,230	4,230	-
Health and social services	-	-	-
Parks, recreation and culture	-	-	-
Other	-	-	-
Capital outlay	-	-	-
Debt service:			
Principal	-	-	-
Interest and fiscal charges	-	-	-
Total expenditures	<u>4,230</u>	<u>4,230</u>	<u>-</u>
Revenues over (under) expenditures	<u>-</u>	<u>3,999</u>	<u>3,999</u>
Other financing sources (uses)			
Issuance of bonds, notes and other long-term liabilities	-	-	-
Proceeds from sale of capital assets	-	-	-
Transfers in	-	-	-
Transfers out	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>-</u>	<u>3,999</u>	<u>3,999</u>
Fund balances, beginning of year	<u>10,817</u>	<u>10,817</u>	<u>-</u>
Fund balances, end of year	<u>\$ 10,817</u>	<u>\$ 14,816</u>	<u>\$ 3,999</u>

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EATON COUNTY, MICHIGAN

Combining Statement of Net Position

Nonmajor Enterprise Funds

September 30, 2023

	Business-type Activities - Enterprise Funds			
	Home Tax Exemption Audit	Foreclosing Government Unit	Jail Commissary	Total
Assets				
Current assets:				
Cash and cash equivalents	\$ 7,688	\$ 2,302,625	\$ 182,542	\$ 2,492,855
Accounts receivable	-	360	25,018	25,378
Total current assets	7,688	2,302,985	207,560	2,518,233
Noncurrent assets -				
Advances to component unit	-	36,347	-	36,347
Total assets	7,688	2,339,332	207,560	2,554,580
Liabilities				
Current liabilities:				
Accounts payable	477	5,517	-	5,994
Accrued liabilities	-	674,998	1,076	676,074
Due to other funds	-	495	205	700
Total liabilities	477	681,010	1,281	682,768
Net position				
Unrestricted	\$ 7,211	\$ 1,658,322	\$ 206,279	\$ 1,871,812

EATON COUNTY, MICHIGAN

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

Nonmajor Enterprise Funds

For the Year Ended September 30, 2023

	Business-type Activities - Enterprise Funds			
	Home Tax Exemption Audit	Foreclosing Government Unit	Jail Commissary	Total
Operating revenues				
Interest on taxes	\$ 406	\$ -	\$ -	\$ 406
Sales	-	29,549	96,818	126,367
Administrative fees/penalties	-	139,812	-	139,812
Total operating revenues	<u>406</u>	<u>169,361</u>	<u>96,818</u>	<u>266,585</u>
Operating expenses				
Personnel services and benefits	-	104,657	88,103	192,760
Contractual services	-	323,383	2,013	325,396
Total operating expenses	<u>-</u>	<u>428,040</u>	<u>90,116</u>	<u>518,156</u>
Income (loss) before transfers	406	(258,679)	6,702	(251,571)
Transfers out	<u>(3,644)</u>	<u>-</u>	<u>-</u>	<u>(3,644)</u>
Change in net position	<u>(3,238)</u>	<u>(258,679)</u>	<u>6,702</u>	<u>(255,215)</u>
Net position, beginning of year	<u>10,449</u>	<u>1,917,001</u>	<u>199,577</u>	<u>2,127,027</u>
Net position, end of year	<u>\$ 7,211</u>	<u>\$ 1,658,322</u>	<u>\$ 206,279</u>	<u>\$ 1,871,812</u>

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EATON COUNTY, MICHIGAN

Combining Statement of Cash Flows

Nonmajor Enterprise Funds

For the Year Ended September 30, 2023

	Business-type Activities - Enterprise Funds			
	Home Tax Exemption Audit	Foreclosing Government Unit	Jail Commissary	Total
Cash flows from operating activities				
Cash received from customers	\$ 883	\$ 174,814	\$ 88,186	\$ 263,883
Cash paid to/for employees and third parties	-	(30,165)	(87,027)	(117,192)
Cash paid to suppliers	-	(318,891)	(2,013)	(320,904)
Net cash provided by (used in) operating activities	883	(174,242)	(854)	(174,213)
Cash flows from noncapital financing activities				
Transfers out	(3,644)	-	-	(3,644)
Net change in cash and cash equivalents	(2,761)	(174,242)	(854)	(177,857)
Cash and cash equivalents, beginning of year	10,449	2,476,867	183,396	2,670,712
Cash and cash equivalents, end of year	<u>\$ 7,688</u>	<u>\$ 2,302,625</u>	<u>\$ 182,542</u>	<u>\$ 2,492,855</u>
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities				
Operating income (loss)	\$ 406	\$ (258,679)	\$ 6,702	\$ (251,571)
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	-	(360)	(8,837)	(9,197)
Advances to component unit	-	5,813	-	5,813
Accounts payable	477	4,427	-	4,904
Accrued liabilities	-	74,492	1,076	75,568
Due to other funds	-	65	205	270
Net cash provided by (used in) operating activities	<u>\$ 883</u>	<u>\$ (174,242)</u>	<u>\$ (854)</u>	<u>\$ (174,213)</u>

EATON COUNTY, MICHIGAN

Combining Statement of Net Position

Internal Service Funds

September 30, 2023

	Retirement Stabilization	Health Insurance	Liability Insurance	Retirees Health Insurance
Assets				
Current assets:				
Cash and cash equivalents	\$ 781,405	\$ 479,345	\$ 808,768	\$ 353,875
Accounts receivable	-	661	-	-
Due from other funds	129,187	-	-	34,815
Prepays	-	1,022,565	-	-
Total assets	<u>910,592</u>	<u>1,502,571</u>	<u>808,768</u>	<u>388,690</u>
Liabilities				
Current liabilities:				
Accounts payable	748,991	2,294	-	8,315
Accrued liabilities	-	1,043,520	448,852	-
Total liabilities	<u>748,991</u>	<u>1,045,814</u>	<u>448,852</u>	<u>8,315</u>
Net position				
Unrestricted	<u>\$ 161,601</u>	<u>\$ 456,757</u>	<u>\$ 359,916</u>	<u>\$ 380,375</u>

Combining Statement of Net Position

Internal Service Funds

September 30, 2023

Workers' Compensation	Unemployment	Life and Disability	Dental Insurance	Total
\$ 52,755	\$ 62,238	\$ 187,596	\$ 115,580	\$ 2,841,562
5	-	-	47	713
1,549	40	4,776	-	170,367
5,225	-	-	-	1,027,790
<u>59,534</u>	<u>62,278</u>	<u>192,372</u>	<u>115,627</u>	<u>4,040,432</u>
46	-	-	-	759,646
<u>25,040</u>	<u>-</u>	<u>565</u>	<u>11,535</u>	<u>1,529,512</u>
<u>25,086</u>	<u>-</u>	<u>565</u>	<u>11,535</u>	<u>2,289,158</u>
<u>\$ 34,448</u>	<u>\$ 62,278</u>	<u>\$ 191,807</u>	<u>\$ 104,092</u>	<u>\$ 1,751,274</u>

EATON COUNTY, MICHIGAN

Combining Statement of Revenues, Expenses and

Changes in Fund Net Position

Internal Service Funds

For the Year Ended September 30, 2023

	Retirement Stabilization	Health Insurance	Liability Insurance	Retirees Health Insurance
Operating revenues				
Charges for services	\$ 6,545,299	\$ 7,298,757	\$ 3,000	\$ 2,289,144
Other revenues	-	-	602,476	77,688
Total operating revenues	<u>6,545,299</u>	<u>7,298,757</u>	<u>605,476</u>	<u>2,366,832</u>
Operating expenses				
Personnel services and benefits	6,524,975	-	-	459
Contractual services	-	-	5,095	22,800
Insurance and claims	-	7,161,858	86,879	2,191,042
Total operating expenses	<u>6,524,975</u>	<u>7,161,858</u>	<u>91,974</u>	<u>2,214,301</u>
Operating income (loss)	20,324	136,899	513,502	152,531
Nonoperating revenues				
Interest income	-	-	31,665	-
Income (loss) before transfers	20,324	136,899	545,167	152,531
Transfers				
Transfers out	-	-	(600,000)	-
Change in net position	20,324	136,899	(54,833)	152,531
Net position, beginning of year	<u>141,277</u>	<u>319,858</u>	<u>414,749</u>	<u>227,844</u>
Net position, end of year	<u>\$ 161,601</u>	<u>\$ 456,757</u>	<u>\$ 359,916</u>	<u>\$ 380,375</u>

Combining Statement of Revenues, Expenses and

Changes in Fund Net Position

Internal Service Funds

For the Year Ended September 30, 2023

Workers' Compensation	Unemployment	Life and Disability	Dental Insurance	Total
\$ 125,384	\$ 2,144	\$ 267,811	\$ 200,543	\$ 16,732,082
-	-	-	-	680,164
<u>125,384</u>	<u>2,144</u>	<u>267,811</u>	<u>200,543</u>	<u>17,412,246</u>
-	-	-	160,385	6,685,819
35,229	-	7	25,753	88,884
<u>136,746</u>	<u>5,565</u>	<u>105,869</u>	<u>-</u>	<u>9,687,959</u>
<u>171,975</u>	<u>5,565</u>	<u>105,876</u>	<u>186,138</u>	<u>16,462,662</u>
(46,591)	(3,421)	161,935	14,405	949,584
<u>6,993</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>38,658</u>
(39,598)	(3,421)	161,935	14,405	988,242
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(600,000)</u>
(39,598)	(3,421)	161,935	14,405	388,242
<u>74,046</u>	<u>65,699</u>	<u>29,872</u>	<u>89,687</u>	<u>1,363,032</u>
<u>\$ 34,448</u>	<u>\$ 62,278</u>	<u>\$ 191,807</u>	<u>\$ 104,092</u>	<u>\$ 1,751,274</u>

EATON COUNTY, MICHIGAN

Combining Statement of Cash Flows

Internal Service Funds

For the Year Ended September 30, 2023

	Retirement Stabilization	Health Insurance	Liability Insurance	Retirees Health Insurance
Cash flows from operating activities				
Cash received from interfund services	\$ 6,516,048	\$ 7,298,096	\$ 605,476	\$ 2,366,768
Cash paid to/for employees	(6,392,486)	-	-	(2,191,501)
Cash paid to suppliers	-	(7,532,945)	(270,595)	(18,743)
Net cash provided by (used in) operating activities	123,562	(234,849)	334,881	156,524
Cash flows from noncapital financing activities				
Transfers out	-	-	(600,000)	-
Cash flows from investing activities				
Interest received	-	-	31,665	-
Net change in cash and cash equivalents	123,562	(234,849)	(233,454)	156,524
Cash and cash equivalents, beginning of year	657,843	714,194	1,042,222	197,351
Cash and cash equivalents, end of year	<u>\$ 781,405</u>	<u>\$ 479,345</u>	<u>\$ 808,768</u>	<u>\$ 353,875</u>
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities				
Operating income (loss)	\$ 20,324	\$ 136,899	\$ 513,502	\$ 152,531
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	-	(661)	-	-
Due from other funds	(29,251)	-	-	(64)
Prepays	-	(290,766)	-	-
Accounts payable	132,489	2,294	-	4,057
Accrued liabilities	-	(82,615)	(178,621)	-
Net cash provided by (used in) operating activities	<u>\$ 123,562</u>	<u>\$ (234,849)</u>	<u>\$ 334,881</u>	<u>\$ 156,524</u>

Combining Statement of Cash Flows

Internal Service Funds
For the Year Ended September 30, 2023

Workers' Compensation	Unemployment	Life and Disability	Dental Insurance	Total
\$ 125,018	\$ 2,140	\$ 266,479	\$ 200,496	\$ 17,380,521
(148,689)	(5,565)	(106,316)	(188,675)	(9,033,232)
(39,080)	(54)	-	-	(7,861,417)
(62,751)	(3,479)	160,163	11,821	485,872
-	-	-	-	(600,000)
6,993	-	-	-	38,658
(55,758)	(3,479)	160,163	11,821	(75,470)
108,513	65,717	27,433	103,759	2,917,032
<u>\$ 52,755</u>	<u>\$ 62,238</u>	<u>\$ 187,596</u>	<u>\$ 115,580</u>	<u>\$ 2,841,562</u>
\$ (46,591)	\$ (3,421)	\$ 161,935	\$ 14,405	\$ 949,584
(5)	-	-	(47)	(713)
(366)	(4)	(1,332)	-	(31,017)
-	-	-	-	(290,766)
(3,846)	(54)	-	-	134,940
(11,943)	-	(440)	(2,537)	(276,156)
<u>\$ (62,751)</u>	<u>\$ (3,479)</u>	<u>\$ 160,163</u>	<u>\$ 11,821</u>	<u>\$ 485,872</u>

EATON COUNTY, MICHIGAN

Combining Statement of Fiduciary Net Position

Custodial Funds
September 30, 2023

	Tax Collection	Probate Court
Assets		
Cash and cash equivalents	\$ 10,963,997	\$ 25,099
Due from other governments	13,320	-
Total assets	10,977,317	25,099
Liabilities		
Undistributed receipts	10,977,317	25,099
Net position		
Restricted for individuals, organizations and other governments	\$ -	\$ -

Combining Statement of Fiduciary Net Position

Custodial Funds
September 30, 2023

Friend of the Court	Inmate Trust Account	Library	Property Forfeiture Trust	Total
\$ 10,811	\$ 28,287	\$ 60,668	\$ 6,208	\$ 11,095,070
-	-	290	-	13,610
10,811	28,287	60,958	6,208	11,108,680
10,811	-	60,958	6,208	11,080,393
\$ -	\$ 28,287	\$ -	\$ -	\$ 28,287

EATON COUNTY, MICHIGAN

Combining Statement of Changes in Fiduciary Net Position

Custodial Funds

September 30, 2023

	Tax Collection	Probate Court
Additions		
Collection of taxes for other governments	\$ 43,103,365	\$ -
Collection of fees for other governments	-	-
Collection from other entities	-	-
Total additions	43,103,365	-
Deductions		
Payment of taxes for other governments	43,103,365	-
Payment of fees for other governments	-	-
Payment for other entities	-	-
Total deductions	43,103,365	-
Change in net position	-	-
Net position, beginning of year	-	-
Net position, end of year	<u>\$ -</u>	<u>\$ -</u>

Combining Statement of Changes in Fiduciary Net Position

Custodial Funds
September 30, 2023

Friend of the Court	Inmate Trust Account	Library	Property Forfeiture Trust	Total
\$ -	\$ -	\$ -	\$ -	\$ 43,103,365
-	-	182,875	-	182,875
758,984	742,137	-	-	1,501,121
758,984	742,137	182,875	-	44,787,361
-	-	-	-	43,103,365
-	-	182,875	-	182,875
758,984	737,432	-	-	1,496,416
758,984	737,432	182,875	-	44,782,656
-	4,705	-	-	4,705
-	23,582	-	-	23,582
\$ -	\$ 28,287	\$ -	\$ -	\$ 28,287

EATON COUNTY, MICHIGAN

Governmental Funds Balance Sheet and Statement of Net Position

Board of Public Works Component Unit

September 30, 2023

	Debt Service Funds		
	Grand Ledge Water System	Brookfield Water/Sewer Systems	Total
Assets			
Cash	\$ 12,366	\$ -	\$ 12,366
Accounts receivable	250	-	250
Installment sales receivable	1,077,078	490,000	1,567,078
Total assets	1,089,694	490,000	1,579,694
Deferred outflows of resources			
Deferred charge on refunding	-	-	-
Total assets and deferred outflows of resources	<u>\$ 1,089,694</u>	<u>\$ 490,000</u>	<u>\$ 1,579,694</u>
Liabilities			
Bonds, notes and other long-term liabilities:			
Due within one year	\$ -	\$ -	\$ -
Due in more than one year	-	-	-
Total liabilities	-	-	-
Deferred inflows of resources			
Unavailable revenue - installment sales	1,077,078	490,000	1,567,078
Fund balances			
Unassigned	12,616	-	12,616
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 1,089,694</u>	<u>\$ 490,000</u>	<u>\$ 1,579,694</u>
Net position - unrestricted			

Governmental Funds Balance Sheet and Statement of Net Position

Board of Public Works Component Unit

September 30, 2023

Adjustments	Statement of Net Position
\$ -	\$ 12,366
-	250
-	1,567,078
-	1,579,694
14,827	14,827
14,827	1,594,521
702,935	702,935
878,970	878,970
1,581,905	1,581,905
(1,567,078)	-
(12,616)	-
\$ 12,616	\$ 12,616

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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, 2023

Total fund balances for governmental funds	\$	12,616

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	1,567,078

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

Bonds, notes and other long-term liabilities	(1,570,000)
Unamortized bond premium	(11,905)
Unamortized deferred charge on refunding	14,827

Net position of governmental activities	\$	<u>12,616</u>

EATON COUNTY, MICHIGAN

Statement of Activities and Governmental Funds Revenues,

Expenditures and Changes in Fund Balances

Board of Public Works Component Unit

For the Year Ended September 30, 2023

	Debt Service Funds		
	Grand Ledge Water System	Brookfield Water/Sewer Systems	Total
Revenues			
Intergovernmental - local	\$ 573,747	\$ 169,263	\$ 743,010
Expenditures / expenses			
Debt service:			
Principal	525,000	160,000	685,000
Interest and fiscal charges	36,131	9,263	45,394
Total expenditures/expenses	561,131	169,263	730,394
Net change in fund balance / change in net position	12,616	-	12,616
Fund balances / net position, beginning of year	-	-	-
Fund balances / net position, end of year	\$ 12,616	\$ -	\$ 12,616

Statement of Activities and Governmental Funds Revenues,

Expenditures and Changes in Fund Balances

Board of Public Works Component Unit

For the Year Ended September 30, 2023

Adjustments	Statement of Activities
<u>\$ (683,050)</u>	<u>\$ 59,960</u>
(685,000)	-
<u>1,950</u>	<u>47,344</u>
<u>(683,050)</u>	<u>47,344</u>
-	12,616
<u>-</u>	<u>-</u>
<u><u>\$ -</u></u>	<u><u>\$ 12,616</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, 2023

Net change in fund balance - total governmental funds	\$ 12,616
Amounts reported for <i>governmental activities</i> 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	(683,050)
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.	
Principal payments on bonds, notes and other long-term liabilities	685,000
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>\$ 12,616</u>

EATON COUNTY, MICHIGAN

Governmental Funds Balance Sheet and Statement of Net Position

Drainage Districts Component Unit
September 30, 2023

	Debt Service Fund	Capital Projects Funds			
	Regular Drain	Regular Drain	Drain Revolving	Narrow Lake Level	Lacey Lake Level
Assets					
Cash and cash equivalents	\$ 4,020,462	\$ 19,262,693	\$ -	\$ 10,999	\$ 351
Special assessments receivable	31,612,586	1,647,978	-	-	-
Due from other funds	6,140	34,000	38,611	-	-
Inventories	-	-	50,082	-	-
Capital assets not being depreciated	-	-	-	-	-
Capital assets being depreciated, net	-	-	-	-	-
Total assets	35,639,188	20,944,671	88,693	10,999	351
Deferred outflows of resources					
Deferred charge on refunding	-	-	-	-	-
Total assets and deferred outflows of resources	\$ 35,639,188	\$ 20,944,671	\$ 88,693	\$ 10,999	\$ 351
Liabilities					
Negative equity in cash and cash equivalents	\$ -	\$ -	\$ 28,693	\$ -	\$ -
Accounts payable	-	1,490,526	-	-	-
Interest payable	-	-	-	-	-
Due to other funds	37,115	41,636	-	-	-
Advances from primary government	-	-	60,000	-	-
Bonds, notes and other long-term liabilities:					
Due within one year	-	-	-	-	-
Due in more than one year	-	-	-	-	-
Total liabilities	37,115	1,532,162	88,693	-	-
Deferred inflows of resources					
Unavailable revenue - special assessments	31,612,586	1,647,978	-	-	-
Fund balances					
Nonspendable	-	-	50,082	-	-
Restricted	3,989,487	17,764,531	-	10,999	351
Unassigned (deficit)	-	-	(50,082)	-	-
Total fund balances	3,989,487	17,764,531	-	10,999	351
Total liabilities, deferred inflows of resources and fund balances	\$ 35,639,188	\$ 20,944,671	\$ 88,693	\$ 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, 2023

Total	Adjustments	Statement of Net Position
\$ 23,294,505	\$ -	\$ 23,294,505
33,260,564	-	33,260,564
78,751	(78,751)	-
50,082	-	50,082
-	14,490,056	14,490,056
-	71,806,749	71,806,749
56,683,902	86,218,054	142,901,956
-	54,782	54,782
<u>\$ 56,683,902</u>	<u>86,272,836</u>	<u>142,956,738</u>
\$ 28,693	-	28,693
1,490,526	-	1,490,526
-	435,885	435,885
78,751	(78,751)	-
60,000	-	60,000
-	4,006,441	4,006,441
-	34,541,885	34,541,885
1,657,970	38,905,460	40,563,430
33,260,564	(33,260,564)	-
50,082	(50,082)	-
21,765,368	(21,765,368)	-
(50,082)	50,082	-
<u>21,765,368</u>	<u>(21,765,368)</u>	<u>-</u>
<u>\$ 56,683,902</u>		
	47,803,261	47,803,261
	54,590,047	54,590,047
	<u>\$ 102,393,308</u>	<u>\$ 102,393,308</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, 2023

Total fund balances for governmental funds	\$ 21,765,368

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	14,490,056
Capital assets being depreciated, net	71,806,749

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	33,260,564

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

Bonds, notes and other long-term liabilities	(38,302,000)
Unamortized premiums	(246,326)
Unamortized deferred charge on refunding	54,782
Interest payable	<u>(435,885)</u>

Net position of governmental activities	<u>\$ 102,393,308</u>

EATON COUNTY, MICHIGAN

Statement of Activities and Governmental Funds Revenues,

Expenditures and Changes in Fund Balances

Drainage Districts Component Unit

For the Year Ended September 30, 2023

	Debt Service Fund	Capital Projects Funds			
	Regular Drain	Regular Drain	Drain Revolving	Narrow Lake Level	Lacey Lake Level
Revenues					
Charges for services	\$ -	\$ 986,513	\$ -	\$ -	\$ -
Special assessments	3,851,636	7,071,561	-	-	-
Interest revenue	376,482	-	-	-	-
Miscellaneous	-	552,251	-	-	-
Total revenues	4,228,118	8,610,325	-	-	-
Expenditures / expenses					
Public works	-	-	-	-	-
Capital outlay - construction and maintenance	-	14,002,558	-	-	-
Debt service:					
Principal	3,804,000	-	-	-	-
Interest and fiscal charges	966,229	107,192	-	-	-
Total expenditures / expenses	4,770,229	14,109,750	-	-	-
Revenues over (under) expenditures /expenses	(542,111)	(5,499,425)	-	-	-
Other financing sources					
Issuance of bonds, notes and other long-term liabilities	-	13,907,000	-	-	-
Bond premium	-	149,737	-	-	-
Transfers in	4,454,733	-	-	-	-
Transfers out	-	(4,454,733)	-	-	-
Total other financing sources	4,454,733	9,602,004	-	-	-
Net changes in fund balances/ change in net position	3,912,622	4,102,579	-	-	-
Fund balances / net position, beginning of year	76,865	13,661,952	-	10,999	351
Fund balances / net position, end of year	\$ 3,989,487	\$ 17,764,531	\$ -	\$ 10,999	\$ 351

Statement of Activities and Governmental Funds Revenues,

Expenditures and Changes in Fund Balances

Drainage Districts Component Unit

For the Year Ended September 30, 2023

Total	Adjustments	Statement of Activities
\$ 986,513	\$ -	\$ 986,513
10,923,197	6,480,219	17,403,416
376,482	-	376,482
552,251	-	552,251
<u>12,838,443</u>	<u>6,480,219</u>	<u>19,318,662</u>
-	2,972,329	2,972,329
14,002,558	(13,419,128)	583,430
3,804,000	(3,804,000)	-
1,073,421	118,289	1,191,710
<u>18,879,979</u>	<u>(14,132,510)</u>	<u>4,747,469</u>
(6,041,536)	20,612,729	14,571,193
13,907,000	(13,907,000)	-
149,737	(149,737)	-
4,454,733	(4,454,733)	-
(4,454,733)	4,454,733	-
14,056,737	(14,056,737)	-
8,015,201	6,555,992	14,571,193
<u>13,750,167</u>	<u>74,071,948</u>	<u>87,822,115</u>
<u>\$ 21,765,368</u>	<u>\$ 80,627,940</u>	<u>\$ 102,393,308</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, 2023

Net change in fund balance - total governmental funds	\$ 8,015,201

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	6,480,219

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	13,419,128
Depreciation expense	(2,972,329)

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 bonds, notes and other long-term liabilities	(13,907,000)
Principal payments on bonds, notes and other long-term liabilities	3,804,000
Premium on issuance of bonds, notes and other long-term liabilities	(149,737)

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	(143,376)
Amortization of bond premium	57,954
Amortization of deferred charge on refunding	(32,867)

Change in net position of governmental activities	<u>\$ 14,571,193</u>

EATON COUNTY, MICHIGAN

Governmental Funds Balance Sheet and Statement of Net Position

District Health Department Component Unit

September 30, 2023

	General Fund	Adjustments	Statement of Activities
Assets			
Cash and cash equivalents	\$ 2,657,093	\$ -	\$ 2,657,093
Accounts receivable, net	255,555	-	255,555
Leases receivable	421,575	-	421,575
Prepaid items	19,987	-	19,987
Capital assets being depreciated/amortized, net	-	986,711	986,711
Total assets	3,354,210	986,711	4,340,921
Deferred outflows of resources			
Deferred pension amounts	-	1,931,379	1,931,379
Total assets and deferred outflows of resources	\$ 3,354,210	2,918,090	6,272,300
Liabilities			
Accounts payable	\$ 96,826	-	96,826
Due to other governments	349,057	-	349,057
Accrued liabilities	220,061	-	220,061
Unearned revenue	13,040	-	13,040
Bonds, notes and other long-term liabilities:			
Due within one year	-	208,575	208,575
Due in more than one year	-	1,060,229	1,060,229
Net pension liability (due in more than one year)	-	7,697,520	7,697,520
Total liabilities	678,984	8,966,324	9,645,308
Deferred inflows of resources			
Deferred lease amounts	405,657	-	405,657
Fund balance			
Nonspendable for prepaids	19,987	(19,987)	-
Unassigned	2,249,582	(2,249,582)	-
Total fund balance	2,269,569	(2,269,569)	-
Total liabilities, deferred inflows of resources and fund balance	\$ 3,354,210		
Net position			
Investment in capital assets		(21,214)	(21,214)
Unrestricted (deficit)		(3,757,451)	(3,757,451)
Total net position		\$ (3,778,665)	\$ (3,778,665)

EATON COUNTY, MICHIGAN

Reconciliation

Fund Balances of Governmental Funds
to Net Position of Governmental Activities
District Health Department Component Unit
September 30, 2023

Total fund balances for governmental funds	\$ 2,269,569

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	986,711

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, notes and other long-term liabilities	(1,007,925)

Accrued compensated absences	(260,879)

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	(7,697,520)

Deferred outflows related to the net pension liability	1,931,379

Net position of governmental activities	<u>\$ (3,778,665)</u>

EATON COUNTY, MICHIGAN

Statement of Activities and Governmental Funds Revenues,

Expenditures and Changes in Fund Balances
District Health Department Component Unit
For the Year Ended September 30, 2023

	General Fund	Adjustments	Statement of Activities
Revenues			
Licenses and permits	\$ 169,459	\$ -	\$ 169,459
Intergovernmental:			
Federal/State	4,703,619	-	4,703,619
Local	1,808,777	-	1,808,777
Charges for services	826,589	-	826,589
Miscellaneous	142,739	-	142,739
Total revenues	<u>7,651,183</u>	<u>-</u>	<u>7,651,183</u>
Expenditures / expenses			
Health and social services	7,886,312	886,943	8,773,255
Capital outlay	697,583	(697,583)	-
Debt service -			
Principal	119,513	(119,513)	-
Total expenditures / expenses	<u>8,703,408</u>	<u>69,847</u>	<u>8,773,255</u>
Revenues under expenditures /expenses	(1,052,225)	(69,847)	(1,122,072)
Other financing sources			
Issuance of bonds, notes and other long-term liabilities	668,030	(668,030)	-
Net change in fund balance / change in net position	(384,195)	(737,877)	(1,122,072)
Fund balance / net position, beginning of year	<u>2,653,764</u>	<u>(5,310,357)</u>	<u>(2,656,593)</u>
Fund balance / net position, end of year	<u>\$ 2,269,569</u>	<u>\$ (6,048,234)</u>	<u>\$ (3,778,665)</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, 2023

Net change in fund balance - total governmental funds	\$ (384,195)

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.

Purchases of capital assets	697,583
Depreciation/amortization expense	(164,232)

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.

Issuance of bonds, notes and other long-term liabilities	(668,030)
Principal payments on bonds, notes and other long-term liabilities	119,513

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	(45,417)
Change in the net pension liability and related deferred amounts	<u>(677,294)</u>

Change in net position of governmental activities	<u><u>\$ (1,122,072)</u></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 20, 2024

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, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated March 20, 2024, 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, 2023

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	\$ -	\$ 11,290
National School Lunch Program	10.555	MDE	230008001	-	23,219
Special Snack Program	10.555	MDE	230008001	-	4,294
Supply Chain Assistance Program	10.555	MDE	230008001	-	8,165
Commodities (non-cash assistance)	10.555	MDE	230008001	-	3,593
				-	39,271
Total Child Nutrition Cluster				-	50,561
Women, Infants and Children Resident Services	10.557	MDHHS	232MI003W1003	-	518,531
Women, Infants and Children Breastfeeding	10.557	MDHHS	222MI013W5003	-	10,636
Women, Infants and Children Breastfeeding	10.557	MDHHS	232MI003W1003	-	17,315
Women, Infants and Children Breastfeeding	10.557	MDHHS	232MI013W5003	-	3,949
				-	550,431
Total U.S. Department of Agriculture				-	600,992
U.S. Department of Justice					
COVID-19 - Emergency Supplemental Funding Program	16.034	MSP	CESF-2021-04	-	29,602
Residential Substance Abuse Treatment for State Prisoners	16.593	MSP	MSP#90007-2-19	-	74,389
State Criminal Alien Assistance Program	16.606	Direct	15PBJ21RR05225SCAA	-	3,108
Public Safety Partnership and Community Policing Grants - School Violence Prevention Program	16.710	Direct	15JCOPS-21-GG-03765-SSIX	93,750	93,750
Edward Byrne Memorial Justice Assistance Grant Program:					
Drug Court - Adult Circuit Drug Court	16.738	SCAO	25302 - ACDC FY2022	-	113,674
Enhanced Enforcement & Education Overtime	16.738	MSP	15PBJA-21-GG-01575-JAGX	-	3,001
				-	116,675
Comprehensive Opioid, Stimulant, and Substance Abuse Program	16.838	IIR	2017-AR-BX-K003	-	51,346
Total U.S. Department of Justice				93,750	368,870
U.S. Department of Transportation					
Highway Safety Cluster - State and Community Highway Safety	20.600	MSP	PT-22-07	-	31,303
U.S. Department of Treasury					
COVID-19 - State and Local Fiscal Recovery Funds (CSLFRF)	21.027	Direct	n/a	-	7,105,377
U.S. Environmental Protection Agency					
Clean Water State Revolving Fund Cluster / State Drinking Water Revolving Loan Fund Program:					
Operator Certification	66.468	EGLE	FS975487-21	-	1,313
Revised Total Coliform Rule	66.468	EGLE	FS975487-19	-	6,134
Total U.S. Environmental Protection Agency				-	7,447

continued...

EATON COUNTY, MICHIGAN

Schedule of Expenditures of Federal Awards

For the Year Ended September 30, 2023

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					
Public Health Emergency Preparedness: 7/1/2023-9/30/2023	93.069	MDHHS	NU90TP922062	\$ -	\$ 33,374
Tuberculosis Control Program	93.116	MDHHS	NU52PS910173	-	462
Immunization Cooperative Agreements:					
Immunization Action Plan (IAP)	93.268	MDHHS	NH23IP922635	-	75,180
Immunization Fixed Fees	93.268	MDHHS	NH23IP922635	-	4,150
CSHC Vaccine Initiative	93.268	MDHHS	NH23IP922635	-	9,917
COVID-19 Immunization	93.268	MDHHS	NH23IP922635	-	99,000
Vaccines (non-cash assistance)	93.268	MDHHS	n/a	-	252,235
				-	440,482
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC):					
COVID-19 - Contact Tracing, Investigation, Testing					
Coordination, Monitoring and Wrap Around	93.323	MDHHS	NU50CK000510	-	548,823
Reopening Schools HRA	93.323	MDHHS	NU50CK000510	-	635,000
				-	1,183,823
Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response - COVID-19 - Workforce Development	93.354	MDHHS	NU90TP922186	-	58,867
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	-	310,479
Social Determinants of Health (SDOH) Planning	93.391	MDHHS	NH75OT000078	-	39,000
				-	349,479
Child Support Enforcement:					
Incentive Payments	93.563	MDHHS	n/a	-	140,235
Friend of the Court	93.563	MDHHS	CSFOC17-23001	-	602,961
Prosecuting Attorney	93.563	MDHHS	CSPA17-23002	-	120,286
				-	863,482
Foster Care Title IV-E	93.658	MDHHS	E20213962-00	-	25,000
Medicaid Cluster / Medical Assistance Program:					
State Opioid Response Grant	93.778	MDHHS	30141	-	8,825
CSHC Medicaid Elevated Blood Lead Case	93.778	MDHHS	2305MI5MAP	-	655
CSHC Medicaid Outreach	93.778	MDHHS	2305MI5ADM	-	60,821
CSHC Outreach and Advocacy	93.778	MDHHS	2305MI5ADM	-	41,320
Medicaid Outreach	93.778	MDHHS	2305MI5ADM	-	26,569
CSHCS Care Coordination Title V/XIX (PCA 88080)	93.778	MDHHS	2305MI5ADM	-	2,700
CSHCS Care Coordination Title V/XIX (PCA 88050)	93.778	MDHHS	2305MI5ADM	-	1,485
CSHCS Care Management Services					
Title V/XIX (PCA 89650)	93.778	MDHHS	2305MI5MAP	-	2,356
				-	144,731

continued...

EATON COUNTY, MICHIGAN

Schedule of Expenditures of Federal Awards

For the Year Ended September 30, 2023

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)					
National Bioterrorism Hospital Preparedness Program - Public Health Emergency Preparedness - 10/1/2022-6/30/2023	93.889	MDHHS	U3REP190584	\$ -	\$ 157,120
Preventative Health and Health Services Block Grant - Local Health Department (LHD) Sharing Support	93.991	MDHHS	NB010T009436	-	55,135
Maternal and Child Health Services Block Grant to the States:					
MCH - All Other	93.994	MDHHS	B0445223	-	19,348
MCH - All Other	93.994	MDHHS	B0447425	-	48,476
CSHCS Care Coordination Title V (PCA 88070)	93.994	MDHHS	B0447425	-	3,800
CSHCS Care Coordination Title V (PCA 88040)	93.994	MDHHS	B0447425	-	7,650
CSHCS Care Management Services Title V/XIX (PCA 89650)	93.994	MDHHS	B0447425	-	1,008
				-	80,282
Total U.S. Department of Health and Human Services				-	3,392,237
U.S. Department of Homeland Security					
Boating Safety Financial Assistance	97.012	MDNR	70Z02322MO000978	-	5,336
Emergency Management Preparedness Grant	97.042	MSP	EMC-2021-EP-00006	-	25,645
COVID-19 - Emergency Management Performance Grant					
American Rescue Plan Act	97.042	MSP	EMC-2023-EP-00005	-	10,602
				-	36,247
Homeland Security Grant Program	97.067	IC	n/a	-	94,322
Total U.S. Department of Homeland Security				-	135,905
Total Expenditures of Federal Awards				\$ 93,750	\$ 11,642,131

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, 2023. 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 Health and Rehabilitation Services Facility enterprise fund and the Eaton County Road Commission discretely presented component unit, which received federal awards that are not included in the Schedule for the year ended September 30, 2023 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
EGLE	Michigan Department of Energy, Great Lakes, and Environment
IC	Ingham County
IIR	Institute for Intergovernmental Research
MCRH	Michigan Center for Rural Health
MDE	Michigan Department of Education
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 20, 2024

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, 2023, 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 20, 2024. 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.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.



Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs, as item 2023-001 that we consider to be a material weakness.

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 response to the finding identified in our audit and described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

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 Johnson 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 20, 2024

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

Report on Compliance for Each Major Federal Program

Qualified and Unmodified Opinions

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, 2023. The County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Qualified Opinion on the Coronavirus State and Local Fiscal Recovery Funds program

In our opinion, except for the noncompliance described in the Basis for Qualified and Unmodified Opinions section of our report, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its Coronavirus State and Local Fiscal Recovery Funds program for the year ended September 30, 2023.

Unmodified Opinion on the Other Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its other major federal program identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs for the year ended September 30, 2023.

Basis for Qualified and Unmodified Opinions

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.

Matter Giving Rise to Qualified Opinion on the Coronavirus State and Local Fiscal Recovery Funds program

As described in item 2023-002 in the accompanying schedule of findings and questioned costs, the County did not comply with the Procurement, Suspension, and Debarment requirement applicable to its the Coronavirus State and Local Fiscal Recovery Funds program. Compliance with this requirement is necessary, in our opinion, for the County to comply with the requirements applicable to that program.

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.

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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify a certain deficiency in internal control over compliance that we consider to be a material weakness.

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. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2023-002 to be a material weakness.

A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our 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.

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

EATON COUNTY, MICHIGAN

Schedule of Findings and Questioned Costs

For the Year Ended September 30, 2023

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? yes X none reported

Noncompliance material to financial statements noted? yes X no

Federal Awards

Internal control over major programs:

Material weakness(es) identified? X yes no

Significant deficiency(ies) identified? yes X 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	Qualified
93.323	Epidemiology and Laboratory Capacity for Infectious Diseases	Unmodified

Dollar threshold used to distinguish between Type A and Type B programs: \$ 750,000

Auditee qualified as low-risk auditee? yes X no

EATON COUNTY, MICHIGAN

Schedule of Findings and Questioned Costs

For the Year Ended September 30, 2023

SECTION II – FINANCIAL STATEMENT FINDINGS

2023-001 – Material Audit Adjustments (Repeat)

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, investments, taxes receivable, prepaids, accounts payable, accrued liabilities, and the related property tax revenue, federal revenue, charges for services, interest revenue, capital outlay expenditures, contractual services expenses, insurance and claims expenses, investment expenses, 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	\$ 41,850	\$ -	\$ (5,634,463)	\$ (5,676,313)
American Rescue Plan Act fund	-	-	5,676,313	5,676,313
Health Insurance fund	3,588	-	(151,460)	(155,048)
Workers' Compensation fund	151,460	-	-	(151,460)
Foreclosing government unit fund	-	(54,377)	-	(54,377)
Retiree healthcare plan fund	(1,368,151)	-	(1,368,151)	-
Regular drain fund	-	(795,370)	-	(795,370)

Cause. 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 have been revised and additional procedures will be developed and implemented in coordination with both the County Treasurer's Office and Drain Office to ensure the delineation of responsibilities are established between offices to ensure general ledger accounts are appropriately reconciled and adjusted at year-end.

Responsible Official. Connie Sobie, Controller/Administrator

Estimated Completion Date. September 30, 2024

EATON COUNTY, MICHIGAN

Schedule of Findings and Questioned Costs

For the Year Ended September 30, 2023

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

2023-02 – Procurement, Suspension and Debarment

Finding Type. Material Noncompliance; Material Weakness in Internal Controls over Compliance.

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

Criteria. Recipients of federal awards are required to ensure that federal procurement standards are followed for any purchases over the federal micropurchase threshold. 2 CFR 200.320 requires that these purchases must adhere to one of the allowable procurement methods (sealed bids, competitive proposals, noncompetitive procurement) and maintain documentation of this procurement decision.

Condition. For the one vendor tested that had expenditures of \$2,256,725, the County was unable to provide documentation to support that competitive bidding was performed in accordance with the County's policies and procedures.

Cause. This condition was caused by management oversight.

Effect. As a result of this condition, the procurement requirements as outlined within the County's policy were not followed.

Questioned Costs. The total charges included in our sample that were not supported by appropriate documentation amounted to \$2,256,725.

Recommendation. We recommend that the County follow their policies and retain documentation to support those policies are abided by.

View of Responsible Officials. Management recognizes and agrees with the recommendations of the auditors. The costs were allowable under the CSLFRF with respect to the eligible use of funds. The County has a "Policies and Procedures of Federal Awards Administration" outlining the requirement for purchases made with federal funds. The County had an existing project development agreement with a vendor to conduct a preliminary evaluation of the County's facilities and energy costs. It is management's view the County should have provided the sole source justification form for use of the vendor for implementation of the project with the reason indicated as it was currently under contract through a November 17, 2021, Resolution (#21-11-119 to Approve Energy and Infrastructure Project Development Agreement) rather than rely upon the resolution as the basis for the sole source non-competitive proposals. Management intends to follow the existing policy in its entirety, but will recommend changes to procedures to ensure compliance with purchasing policies. These changes to procedures will be recommended on the basis that simplification of the process is important since the use of sole sourcing of vendors is intended to occur on an infrequent basis.

Responsible Official. Connie Sobie, Controller/Administrator

Estimated Completion Date. September 30, 2024.



EATON COUNTY, MICHIGAN

Summary Schedule of Prior Audit Findings

For the Year Ended September 30, 2023

2022-001 – Material Audit Adjustments

During the audit, the County's auditors 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. This finding has been repeated in the current year as 2023-001.

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

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. This finding has been resolved in the current year.

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

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. During the 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. This finding has been resolved in the current year.

2022-04 – Expenditure Estimates Charged to Federal Programs

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. 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. This finding has been resolved in the current year.



INDEPENDENT AUDITORS' COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE

March 20, 2024

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, 2023, and have issued our report thereon dated March 20, 2024. 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 January 8, 2024, 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 20, 2024. 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.

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, revenue recognition, and the completeness of subscription-based information technology arrangements (SBITAs) 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.

As described in Note 22 to the financial statements, the County changed accounting policies related to subscription-based assets and liabilities by adopting Statement of Governmental Accounting Standards (GASB Statement) No. 96, *Subscription-Based Information Technology Arrangements*. The cumulative effect of the accounting change as of the beginning of the year is reported in the statement of activities.

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.
- Management's estimate of the discount rate used for subscription-based information technology arrangements, the term and payments are based on the County's incremental borrowing rate and consideration of the noncancelable period and reasonably certain 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 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 Lohman 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 20, 2024, issued in accordance with *Government Auditing Standards*. This memorandum does not affect that report or our report dated March 20, 2024, on the financial statements of ***Eaton County, Michigan***.

Drain Capital Assets

The Drainage Districts Component Unit capital asset file is updated based on the tracking of capital outlay by Drain in BS&A. However, the component unit activity itself is maintained in New World. Because of this, there are timing differences of when transactions are entered in BS&A and New World. We recommend that the County implement procedures to prevent differences between BS&A and New World.

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EATON COUNTY, MICHIGAN

Attachment B – Upcoming Changes in Accounting Standards / Regulations

For the September 30, 2023 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 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.

GASB 102 ■ Certain Risk Disclosures

Effective 06/15/2025 (your FY 2025)

This standard requires governments to disclose essential information about risks related to vulnerabilities due to certain concentrations or constraints. We do not expect this standard to have any significant effect on the County.

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EATON COUNTY, MICHIGAN

Attachment C – Management Representations

For the September 30, 2023 Audit

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



Connie L. Sobie
Controller/Administrator

Ben Dawson
Deputy Administrator/
Human Resources Director

Claudine Williams
Director of Intergovernmental
Affairs and Development

Melissa L. Ballard, CGFM
Finance Director

Logan Bailey
Communications Director

March 20, 2024

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, 2023, and the related notes to the financial statements, for the purpose of expressing opinions on whether the basic financial statements present fairly, in all material respects, the financial position, results of operations, and cash flows, where applicable, and the respective budgetary comparison for the general fund and each major special revenue fund of the County in conformity with accounting principles generally accepted for governments in the United States of America (U.S. GAAP).

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

We confirm that, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves as of March 20, 2024:

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated January 8, 2024, 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 the nonattest services provided, which include any assistance you provided in drafting the financial statements and related notes, assistance with maintaining/updating a GASB 68 template for pension, assistance with maintaining/updating a GASB 75 template for OPEB, preparing routine



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eatoncounty.org

tax filings and similar documents, and assistance in completing portions of the Data Collection form, 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 GASB criteria 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. Special items and extraordinary items have been properly classified and reported.
21. Deposit and investment risks have been properly and fully disclosed.
22. Capital assets, including infrastructure assets, are properly capitalized, reported, and if applicable, depreciated.
23. All required supplementary information is measured and presented within the prescribed guidelines.
24. 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.
25. 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.
26. 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.
27. 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.
28. 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.
29. All required filings of the single-employer OPEB Plan's documents with the appropriate agencies have been made.
30. 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.
31. 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.
32. 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.



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:

- a. Management;
- b. Employees who have significant roles in internal control; or
- c. 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 litigation 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. There have been no 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:
 - a. 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.
 - b. 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*.
 - c. 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:

- a. We are responsible for understanding and complying with and have complied with the requirements of the Uniform Guidance.
- b. We are responsible for the preparation and presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance.
- c. We believe the schedule of expenditures of federal awards, including its form and content, is fairly presented in accordance with the Uniform Guidance.
- d. The methods of measurement or presentation have not changed from those used in the prior period.
- e. 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.
- f. 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.
- g. We have identified and disclosed all of our government programs and related activities subject to the Uniform Guidance compliance audit.
- h. 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.
- i. 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.



- j. 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.
- k. We have provided to you our interpretations of any compliance requirements that have varying interpretations.
- l. 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.
- m. 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.
- n. We have received no requests from a federal agency to audit one or more specific programs as a major program.
- o. 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.
- p. 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.
- q. 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.
- r. 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).
- s. 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.
- t. 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.
- u. 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.
- v. We have considered the results of subrecipients' audits and have made any necessary adjustments to our own books and records.
- w. 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.
- x. 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.
 - y. 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.
 - z. The reporting package does not contain protected personally identifiable information.
 - aa. 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.
 - bb. We have reviewed, approved, and taken responsibility for the financial statements and related notes.
 - cc. 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, 2023 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
Drainage Districts Component Unit					
Passed prior period adjustment for understated capital assets (corrected in the current year)	\$ -	\$ -	\$ (925,304)	\$ -	\$ (925,304)
Misstatement as a percentage of total assets and deferred outflows - component units	0.0%	0.0%	-0.3%	0.0%	-0.3%



Connie L. Sobie
Controller/Administrator

Ben Dawson
Deputy Administrator/
Human Resources Director

Claudine Williams
Director of Intergovernmental
Affairs and Development

Melissa L. Ballard, CGFM
Finance Director

Logan Bailey
Communications 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, 2023, and corrective actions to be completed.

Finding: 2023-001 – Material Audit Adjustments (Repeat)

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, investments, taxes receivable, prepaids, accounts payable, accrued liabilities, and the related property tax revenue, federal revenue, charges for services, interest revenue, capital outlay expenditures, contractual services expenses, insurance and claims expenses, investment expenses, 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.

Correct Action: Management recognizes and agrees with the recommendations of the auditors. Year-end procedures have been revised and additional procedures will be developed and implemented in coordination with both the Treasurer's Office and Drain Office to ensure the delineation of responsibilities are established between offices to ensure general ledger accounts are appropriately reconciled and adjusted at year-end.

Responsible Person: Connie Sobie, Controller/Administrator

Anticipated Completion Date: September 30, 2024

Finding: 2023-002 Procurement, Suspension and Debarment

Auditor Description of Condition and Effect: For the one vendor tested that had expenditures of \$2,256,725, the County was unable to provide documentation to support that competitive bidding was performed in accordance with the County's policies and procedures. As a result of this condition, the procurement requirements as outlined within the County's policy were not followed.

Auditor Recommendation: We recommend that the County follow their policies and retain documentation to support those policies are abided by.

Corrective Action: Management recognizes and agrees with the recommendations of the auditors. The costs were allowable under the Coronavirus State and Local Fiscal Recovery Funds (CSLRF) with respect to the eligible use of funds. The County has a "Policies and Procedures of Federal Awards Administration" outlining the requirement for purchases made with federal funds. The County had an existing project development agreement with a vendor to conduct a preliminary evaluation of the County's facilities and energy costs. It is management's view the County should have provided the sole source justification form for use of the vendor for implementation of the project with the reason indicated as it was currently under contract through a November 17, 2021 Resolution (#21-11-119 to Approve Energy and Infrastructure Project Development Agreement) rather than rely upon the resolution as the basis for the sole source non-competitive proposals. Management intends to follow the existing policy in its entirety, but will recommend changes to procedures to ensure compliance with purchasing policies. These changes to procedures will be recommended on the basis that simplification of the process is important since the use of sole sourcing of vendors is intended to occur on an infrequent basis.

Responsible Person: Connie Sobie, Controller/Administrator

Anticipated Completion Date: September 30, 2024



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