

EATON COUNTY BOARD OF COMMISSIONERS
WEDNESDAY, APRIL 19, 2023 AGENDA

- I. Call to Order – 7:00 p.m.
- II. Pledge of Allegiance to the Flag
- III. Invocation
- IV. Roll Call
- V. Agenda Additions or Changes
- VI. Approval of Minutes of March 15, 2023
- VII. Communications
- VII. Limited Public Comment
- VIII. COMMITTEE REPORTS AND RESOLUTIONS
 - A. HEALTH AND HUMAN SERVICES COMMITTEE – Commissioner Lautzenheiser
 - B. PUBLIC SAFETY COMMITTEE – Commissioner Barnes
 - 1. Resolution to Authorize Application for Office of Highway
 - 2. Resolution to Approve Community Corrections Act 1988, P.A. 511 Grant Application
 - 3. Resolution to Approve Michigan Drug Court Grant Program (MDCGP) Adult Circuit Drug Court Application
 - 4. Resolution to Approve Byrne Memorial Justice Assistance Grant (JAG) Adult Circuit Drug Court Application
 - 5. Resolution to Approve Michigan Drug Court Grant Program (MDCGP) District Hybrid Court Application
 - 6. Resolution to Authorize Application for Swift and Sure Sanctions Probation Program (SSSPP) Application
 - 7. Resolution to Approve Michigan Drug Court Grant Program (MDCGP) Felony Sobriety Court Application
 - 8. Resolution to Approve Byrne Memorial Justice Assistance Grant (JAG) Felony Sobriety Court Application
 - 9. Resolution to Approve Michigan Veterans Treatment Court Grant Program (MVTCPG) Application
 - C. INFORMATION TECHNOLOGY & COMMUNICATION COMMITTEE – Commissioner Droscha
 - D. PUBLIC WORKS AND PLANNING COMMITTEE – Commissioner Rogers
 - 1. Resolution to Approve County Veterans Services Grant
 - 2. Resolution to Approve DCA 4-23-1
 - E. WAYS & MEANS COMMITTEE - Commissioner Mulder
 - 1. 2023 Equalization Report
 - 2. Resolution to Accept September 30, 2022 Audit
 - 3. Resolution for Partial Termination of a Farmland Development Rights Agreement
 - 4. Resolution to Authorize Application for Indigent Defense Grant
 - 5. Resolution to Approve FY 2022/2023 Budget Amendments
 - 6. Resolution to Declare National Workers' Memorial Day
 - 7. Claims and Purchases
 - 8. Resolution to Approve Title IV-D Cooperative Reimbursement Applications
- IX. Limited Public Comment
- X. Commissioner Comment
- XI. Unfinished Business
- XII. Old Business
- XIII. New Business
- XIV. Adjourn to Wednesday, May 17, 2023 regular meeting at 7:00 p.m.

EATON COUNTY BOARD OF COMMISSIONERS
MARCH 15, 2023

The Eaton County Board of Commissioners met in regular session at the County Facilities, in the City of Charlotte, Wednesday, March 15, 2023 including the availability of virtual participation by the public.

Chairman Mott called the meeting to order at 7:00 p.m.

The Pledge of Allegiance to the Flag was given by all.

Commissioner Mulder gave the invocation.

Roll call. Commissioners present: Tim Barnes, Blake Mulder, Terrance Augustine, Brandon Haskell, Jeanne Pearl-Wright, Trevor Youngquist, Mark Mudry, Joseph Brehler, Jacob Toomey, Scott Hansen, Frank Holmes, Barbara Rogers and Jim Mott. Commissioners absent: Brian Droscha, Brian Lautzenheiser.

Commissioner Barnes requested the addition of Public Safety Committee Item #1- Resolution Urging the Reclassification of Dispatchers as First Responders and Item #2 - Resolution to Authorize the Acceptance and Adoption of the 2023 Tri-County Hazard Mitigation Plan Update. Commissioner Mulder requested the addition under Ways and Means Item #6A-Resolution Approving Future Participation and Settlement Agreements National Opioid. Chairman Mott requested the additional approval of the February 6, 2023 special meeting minutes. Controller Sobie requested an addition under New Business – Resolution Honoring the Michigan Association of Counties on its 125th Anniversary and the Sheriff's Office Letter of Support related to tri-county violence funding request.

Commissioner Mulder moved the approval of the agenda as amended. Seconded by Commissioner Haskell. Carried unanimously.

Commissioner Brehler moved the approval of the February 6, 2023 and February 15, 2023 meeting minutes as presented. Seconded by Commissioner Toomey. Carried unanimously.

Communications: Board of Commissioners resolutions received from the Counties of Calhoun, Cheboygan, Clinton, Lake, Lapeer, Leelanau, Osceola, Schoolcraft and Tuscola (on file). Letter of support for ROBIN Grant Program received from State Representative Angela Witwer (on file).

Commissioner Brehler moved the approval of #23-3-14 Resolution of Appreciation for Kim DeCamp District Court.

WHEREAS, Kim DeCamp will be retiring from Eaton County on March 31, 2023 after 10 years of service; and

WHEREAS, Kim worked in District Court from March 25, 2013; until her retirement; and

WHEREAS, Kim has provided dedicated and honorable service to the residents and employees of Eaton County; and
WHEREAS, the Eaton County Board of Commissioners seeks to recognize and express appreciation for Kim's years of public service.
NOW, THEREFORE, BE IT RESOLVED, that the Board of Commissioners does hereby thank Kim for years of exceptional service to Eaton County and expresses its best wishes to her in the next chapter of her life; and
BE IT FURTHER RESOLVED, that this resolution of appreciation and support be duly recorded and attached to the permanent records of the County on this 15th day of the month of March in the year 2023.
Seconded by Commissioner Haskell. Carried unanimously.

Commissioner Brehler moved the approval of #23-3-15 Resolution of Appreciation for Phillip Shook Building and Grounds.

WHEREAS, Phillip Shook will be retiring from Eaton County on March 31, 2023 after 26 years of service; and
WHEREAS, Phil worked in the Building and Grounds Department from November 4, 1996; until his retirement; and
WHEREAS, Phil has provided dedicated and honorable service to the residents and employees of Eaton County; and
WHEREAS, the Eaton County Board of Commissioners seeks to recognize and express appreciation for Phil's years of public service.
NOW, THEREFORE, BE IT RESOLVED, that the Board of Commissioners does hereby thank Phil for years of exceptional service to Eaton County and expresses its best wishes to him in the next chapter of his life; and
BE IT FURTHER RESOLVED, that this resolution of appreciation and support be duly recorded and attached to the permanent records of the County on this 15th day of the month of March in the year 2023.
Seconded by Commissioner Haskell. Carried unanimously.

Commissioner Brehler moved the approval of #23-3-16 Resolution in Memorial for Jessica Larkin Drain Commissioners Office.

WHEREAS, Eaton County, its employees and the community have lost a valued member of the Eaton County team with the death of Jessica Larkin; and
WHEREAS, Jessica began employment with the Sheriff's Office in November 1998 and served in the following roles: Commissary Clerk, Records Clerk, and Administrative Aide to the Sheriff before transferring to the Drain Commissioner's Office in January 2013 as an Administrative Assistant and then promoted to Soil and Erosion Enforcement Officer in November 2013; and
WHEREAS, Jessica has provided 24 years of dedicated and honorable public service to the residents and employees of Eaton County; and
WHEREAS, the Eaton County Board of Commissioners seeks to recognize and express appreciation for Jessica's years of public service; and
NOW, THEREFORE, BE IT RESOLVED, that the Board of Commissioners offer our deepest condolences in recognizing Jessica's immeasurable dedication and service to this community; and

BE IT FURTHER RESOLVED, that this memorial resolution be duly recorded and attached to the permanent records of the County on this 15th day of the month of March in the year 2023.

Seconded by Commissioner Haskell. Carried unanimously.

Chairman Mott opened the Public Hearing for Michigan Department of Natural Resources Trust Fund and Recreation Passport Program Grant Application for Crandell Park at 7:09 p.m.

Eaton County Parks Director Travis Keeton provided information regarding the purpose of the Michigan DNR grant.

Public Comment: John Greenslit resident of Eaton County spoke in support of the Michigan DNR grant.

Chairman Mott closed the public hearing for Michigan Department of Natural Resources Trust Fund and Recreation Passport Program Grant Application for Crandell Park at 7:14 p.m.

Limited Public Comment: Will Pitylak spoke regarding Board deliberations during the February 16, 2023 Board of Commissioner's meeting.

Prosecutor Doug Lloyd stated he supported the purchase of Classroom Trauma Kits as requested by the Sheriff's Department. He noted that he, and the Ingham and Clinton County Prosecutors had written letters of support for the project. He also spoke in support of National Crime Victim's Rights Week April 23-29, 2023.

District Court Judge Kelly Morton introduced herself to the Board of Commissioners and thanked the Board for honoring Kim DeCamp with a retirement resolution.

Captain Chris Kuhlman introduced Calhoun Area Career Center (CA) Criminal Justice Instructor Rob Miller. CACC and Mr. Miller are partnering with the Sheriff's Office to increase deputy recruitment.

Physical Plant Director Chad Powers introduced his Administrative Assistant Aimee Griffith.

Controller Sobie introduced Human Resources Director Ben Dawson.

Commissioner Haskell moved the approval of #23-3-17 Resolution Urging the Reclassification of Dispatchers as First Responders.

WHEREAS, on the night of February 13th 2023 a lone gunman entered Berkey Hall and the Michigan State University Union shooting 8 victims, killing 3; and
WHEREAS, in the chaos that followed, emergency dispatchers from all over the Mid-Michigan region expertly and efficiently directed the emergency response; and
WHEREAS, the calm and collected dispatchers proved to be an invaluable asset to the first responders on the scene and expedited an end to the tragedy; and

WHEREAS, the Homeland Security Act of 2002 defines a first responder as, “individuals who, in the early stages of an incident, are responsible for the protection and preservation of life, property, evidence, and the environment”; and
WHEREAS, Dispatchers are the first contact in most emergency situations providing life-saving directions to victims and other emergency service workers; and
WHEREAS, the lack of proper classification of emergency dispatchers robs these everyday heroes of recognition, training, and benefits; and
WHEREAS, the inadequate classification coupled with consistent and intense life or death situations has led to historic staffing shortages in America's emergency dispatch centers; and
NOW, THEREFORE BE IT RESOLVED, that the Eaton County Board of Commissioners officially recognizes the heroic actions of emergency dispatchers displayed on February 13th as well as every other day.
BE IT FURTHER RESOLVED, The Eaton County Board of Commissioners urges our elected state and federal representatives to draft and adopt new legislation officially classifying emergency dispatchers as First Responders.
BE IT FURTHER RESOLVED, upon adoption this resolution is to will be printed, signed by the board, and delivered to state and federal representatives.
Seconded by Commissioner Augustine. Carried unanimously.

Commissioner Barnes moved the approval of #23-3-18 Resolution to Authorize the Acceptance and Adoption of the 2023 Tri-County Hazard Mitigation Plan Update.

WHEREAS, the counties and communities in the Tri-County Region of Clinton, Eaton and Ingham counties have gathered information and prepared an update to the 2015 Tri-County Hazard Mitigation Plan; and
WHEREAS, the 2023 Tri-County Hazard Mitigation Plan has been prepared in accordance with the Disaster Mitigation Act of 2000 and Title 44 Code of Federal Regulations (CFR), Part 201; and
WHEREAS, Title 44 CFR, Chapter 1, Part 201.6(c)(5) requires each local government participating in the preparation of a Multi-Jurisdictional Mitigation Plan or Plan Update to accept and adopt such plan; and
WHEREAS, the County of Eaton, has reviewed the 2023 Tri-County Hazard Mitigation Plan Update, has found the document to be acceptable, and as a local unit of government, has afforded its citizens an opportunity to comment and provide input regarding the Plan Update and the actions included in the Plan; and
WHEREAS, the County of Eaton, will consider the 2023 Tri-County Hazard Mitigation Plan Update during the implementation and updating of local planning mechanisms, and will incorporate the hazard assessment data, hazard vulnerabilities, and mitigation actions in these mechanisms, where applicable;
NOW THEREFORE, BE IT RESOLVED, that the County of Eaton, as a participating jurisdiction, adopts the 2023 Tri-County Hazard Mitigation Plan Update, dated February 2023.
Seconded by Commissioner Mulder. Carried unanimously.

Commissioner Rogers moved the approval of #23-3-19 Resolution to Approve State Natural Resources Trust Fund and Recreation Passport Program Grant Application.

WHEREAS, the Michigan Natural Resources has grant funds available. for parks and recreation agencies through the Natural Resources Trust Fund and/or Recreation Passport program; and

WHEREAS, our parks, trails and recreation facilities are vitally important to establishing and maintaining the quality of life in Eaton County, ensuring the health of our citizens, and contributing to the economic and environmental well-being of the county and region; and

WHEREAS, the Eaton County Parks and Recreation Department is interested in applying for a grant through the Michigan Natural Resources Trust Fund and/or Recreation Passport program for development at Crandell Park; and

WHEREAS, the Michigan Natural Resources Trust Fund grant request amount would be

\$220,200 for improvements to and development of Crandell Park; and

WHEREAS, the Parks and Recreation Department has been approved in excess of the required 25% local match through current budget appropriation's (\$90,000); and

WHEREAS, the Board of Commissioners held a duly-noticed Public Hearing on Parks and Recreation Department's proposed grant application on March 15th, 2023.

NOW, THEREFORE, LET IT BE RESOLVED that the Eaton County Board of Commissioners approves the Parks and Recreation Department's request to apply for Michigan Spark Grant funds; and

BE IT FURTHER RESOLVED, that the Chairperson of the Board of Commissioners, or his designee, is authorized to sign any necessary grant documents; and

BE IT FURTHER RESOLVED, that the Controller is authorized to make budgets amendments to the adopted budget, in the event the grant is authorized.

Seconded by Commissioner Pearl-Wright. Carried unanimously.

Commissioner Rogers moved the approval of the appointment for Public Works and Planning Committee.

Purchase of Development Rights Selection Committee

Richard Heisler – two-year term expiring 12/31/25

Eaton County Board of Appeals – Alternate

Mark Stahl - three-year term expiring 12/31/26

Seconded by Commissioner Augustine. Carried unanimously.

Commissioner Mulder moved the approval of #23-3-20 Resolution to Approve Appraisal Services Contract.

WHEREAS, the Equalization Department has utilized an independent contractor to provide appraisal services to assist in completing the required annual appraisal of property within the County during the equalization process; and

WHEREAS, the Department wishes to continue to utilize these services and is requesting authorization to enter into a agreement with Dougherty Assessing; and WHEREAS, the Ways and Means Committee has reviewed and is recommending the approval of the appraisal services contract (attached) for a one year period commencing March 15, 2023; and

WHEREAS, the proposed contract is for the maximum not-to-exceed amount of \$24,800.

NOW, THEREFORE, BE IT RESOLVED, the Board of Commissioners approves the contract for appraisal services with Dougherty Assessing; and

BE IT FURTHER RESOLVED, the Equalization Director is authorized to execute the contract renewal agreement on behalf of the County.

Seconded by Commissioner Rogers. Carried unanimously.

Treasurer's Quarterly Investment Report was presented by Treasurer Robinson. (On file)

Commissioner Mulder moved the approval of #23-3-21 Resolution Pledging Full Faith and Credit to Cummings Drain Drainage District Bonds.

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 Cummings Drain Maintenance and Improvement Project (the "Project"), which is being undertaken by the Cummings 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 \$1,580,000 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 \$1,580,000. 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.
Seconded by Commissioner Rogers. Carried unanimously.

Commissioner Mulder moved the approval of #23-3-22 Resolution Pledging Full Fair and Credit to Bank Intercounty Drain Drainage District Bonds.

WHEREAS, pursuant to a petition filed with the Drain Commissioner of the County of Eaton, State of Michigan, proceedings have been taken under the provisions of Act 40, Public Acts of Michigan, 1956, as amended (the "Act"), for the making of certain improvements to the Bank Intercounty Drain (the "Project"), which is being undertaken by the Bank Intercounty Drain Drainage District (the "Drainage District"); and

WHEREAS, the Project is necessary for the protection of the public health, and in order to provide funds to pay preliminary costs of the Project, the Drainage Board for the Drain Drainage District intends to issue the Drainage District's note or notes (the "Note") in an amount not to exceed \$4,000,000 pursuant to Section 434 of the Act; and

WHEREAS, the principal of and interest on the Note will be payable from bonds to be issued by the Drainage District to provide the permanent financing for the Project (the "Bonds"); and

WHEREAS, for purposes of the issuance of the Note, five percent (5%) of the cost of the Project was apportioned by the Drainage Board for the Drainage District to the

County of Ingham and ninety-five percent (95%) of the cost of the Project was apportioned by the Drainage Board to the County of Eaton (the "County"); and WHEREAS, the Drainage Board deems it advisable and necessary to request that this Board adopt a resolution pledging the limited tax full faith and credit of the County on the Note to the extent that the cost of the Project has been apportioned to the County; and

WHEREAS, the Eaton County Board of Commissioners (the "Board") may, by resolution adopted by a majority vote of two-thirds 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 Note pursuant to Section 434 of the Act; and

WHEREAS, the pledge of the full faith and credit of the County to the Note 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 95% of the principal of and interest on the Note and any Note issued to refinance the Note, and the County agrees that in the event that the Bonds are not issued prior to the date on which the principal of and interest on the Note (or a Note issued to refinance the Note) are due and that moneys are not otherwise available to the Drainage District on such date to pay such principal and interest, the County will immediately make such advancement from general funds of the County to the extent necessary to pay the County's share of the principal of and interest on the Note (or a note issued to refinance the Note) when due. The ability of the County to levy taxes to pay its share of the principal of and interest on the Note (or a note issued to refinance the Note) shall be subject to constitutional and statutory limitations on the taxing power of the County. The Note may be issued as part of one or more note issues.

2. In the event that, pursuant to said pledge of full faith and credit, the County advances County funds to pay any part of the principal of and interest due on the Note, the County shall take all actions and proceedings and pursue all remedies permitted or authorized by law for the reimbursement of such sums so paid.

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 Note and to execute any documents or certificates necessary to complete the issuance of the Note, 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 sign such documents and give any approvals necessary therefor.

4. This resolution shall become effective only if the Board of Commissioners of the County of Ingham adopts a resolution substantially in the form of this resolution that pledges the limited tax full faith and credit of the County of Ingham to the payment of the principal of and interest on the Note when due to the extent of its apportioned share of the cost of the Project, and only after the Drainage Board determines that the Project is necessary for the public health, convenience, or welfare and a first order of determination has been signed by the Chairperson of the Drainage Board.

5. All resolutions and parts of resolutions are, to the extent of any conflict with this resolution, rescinded to the extent of the conflict.
Seconded by Commissioner Holmes. Carried unanimously.

Commissioner Mulder moved the approval of #23-3-23 Resolution Related to Rehire of Eaton County MERS Retirees and Associated Letters of Understanding.

WHEREAS, Eaton County is experiencing hiring challenges throughout County offices; and

WHEREAS, the Municipal Employees Retirement System (MERS) has extended its rehire retiree guidelines through December 31, 2027 allowing retirees from the same employer to return to work without the suspension of their retirement benefit if their hours of work exceeded 1,000 per year; and

WHEREAS, the Ways and Means Committee has discussed the benefit of rehiring experienced retirees in the Sheriff's Office and in other offices throughout Eaton County; and

WHEREAS, a letter of understanding was presented and agreed to by the Police Officers Association of Michigan to rehire retirees; and

WHEREAS, the rehired retirees are not eligible for additional MERS service credit and do not contribute to the County pension system, nor is the County required to contribute to the pension system; and

WHEREAS, the Ways and Means Committee discussed unfunded accrued liability for the pension system and the need to continue funding this liability into the future; and

BE IT FURTHER RESOLVED, that the Eaton County Board of Commissioners approves the POAM letter of understanding regarding rehired retirees and authorizes the Controller/Administrator sign the agreement; authorizes the County to prepare additional letters of understanding for any represented employee group desiring to rehire an Eaton County MERS retiree; and to authorize non-represented employees to return under the same provisions.

NOW, THEREFORE BE IT RESOLVED, Eaton County agrees to make a voluntary contribution to the pension system, to the S1-Surplus Unassociated division within the MERS asset portfolio, in an amount equivalent to the employer contribution that would normally be required absent the conditions described above.

Seconded by Commissioner Barnes. Carried unanimously.

Commissioner Mulder moved the approval of #23-3-24 Resolution Approving Eaton County to Participate in New Proposed National Opioid Settlement Agreements with CVS, Walmart, Teva, and Allergan

WHEREAS, Eaton County, Michigan joined and participated in federal litigation against various pharmaceutical companies and distributors of pain medication that contributed to the opioid epidemic; and

WHEREAS, in addition to the national settlements concerning distributors, there are now four (4) additional proposed national settlements pertaining to the pharmacies CVS, and Walmart, and manufactures Teva and Allergan; and

WHEREAS, in order to participate, Eaton County must execute a Participation Form for each settlement and return all required documentation by April 18, 2023; and

NOW, THEREFORE, BE IT RESOLVED, that the Eaton County Board of Commissioners hereby approves the County to participate in all settlements it is eligible for, from CVS, Walmart, Teva and Allergan, and to return all executed documentation as required by April 18, 2023; and
BE IT FURTHER RESOLVED, that the Eaton County Board of Commissioners gives future approval of the County's acceptance, as recommended by legal counsel, of the CVS, Walmart, Teva and Allergan partial settlement agreement, in connection with the National Opioid Litigation; and
BE IT FURTHER RESOLVED, that the Eaton County Controller/Administrator is authorized to sign all documents as necessary.
Seconded by Commissioner Pearl-Wright. Carried unanimously.

Commissioner Mulder moved the approval of #23-3-25 Resolution Authorizing Eaton County to Enter into the Settlement Agreement with Opioid Manufactures, Distributors and Retail Chain Pharmacies.

WHEREAS, Eaton County, Michigan joined and participated in federal litigation against various pharmaceutical companies and distributors of pain medication that contributed to the opioid epidemic; and
WHEREAS, National Opioid Settlements recommended by our national litigation counsel continue to occur; and
WHEREAS, in order to participate, Eaton County must execute required documents related to participation agreements and settlement agreements.
NOW, THEREFORE, BE IT RESOLVED, that the Eaton County Board of Commissioners hereby authorizes and approves the Eaton County Controller/Administrator to enter into, approve, and sign all future participation agreements and settlement agreements as recommended by our national litigation counsel.
Seconded by Commissioner Pearl-Wright. Carried unanimously.

Commissioner Brehler moved the approval of #23-3-26 Resolution to Adopt Eaton County Governmental Complex Sustainability Plan.

WHEREAS, the Eaton County Board of Commissioners has created an initiative to improve the environmental sustainability of county government operations; and
WHEREAS, an Employee Sustainability Steering Committee was created to assist in these efforts; and
WHEREAS, the Eaton County Board of Commissioners desires to create a sustainable courthouse complex to include quality of life placemaking areas for its employee partners and the public as part of this programming; and
WHEREAS, the Eaton County Board of Commissioners tasked the Employee Sustainability Steering Committee to assist in the development of sustainable practices and placemaking improvements; and
WHEREAS, ROWE Professional Services Company was contracted to develop an Environmental Placemaking Plan for the courthouse complex; and
WHEREAS, the Employee Sustainability Steering Committee has made a recommendation to begin implementation of Phase 1 of the Environmental Placemaking Plan; and

WHEREAS, the Eaton County Board of Commissioners approves the Employee Sustainability Steering Committee's recommendation;
 NOW, THEREFORE, BE IT RESOLVED, that the Eaton County Board of Commissioners authorizes the Controller/Administrator to make budget transfer amendments up to \$337,650.00 from the General Fund to the Public Improvement Fund to be used specifically for the development of Phase 1 projects.
 Seconded by Commissioner Haskell. Nays: Hansen, Holmes and Rogers. Carried.

Commissioner Mulder moved the approval of #23-3-27 Resolution to Approve FY 2023-23 Budget Amendments.

WHEREAS, the Eaton County 2022/2023 Appropriations Act of September 21, 2022 states that any amendment to increase a salary and/or a Capital Outlay line-item in excess of \$2,500.00 or any amendment to increase the total budget of any fund or department in excess of \$2,500.00 shall be amended by the Board of Commissioners, except that any amendment to decrease the General Fund Contingency shall be approved by the Board of Commissioners; and
 WHEREAS, such amendments are needed in order to comply with the Uniform Budgeting and Accounting Act of 1978, P.A. 621.

NOW, THEREFORE BE IT RESOLVED, that the following budget amendments be approved and added to the 2022/2023 Eaton County Budget:

GENERAL FUND

SHERIFF'S DEPARTMENT 101.301

Decrease	Salaries & Fringes	\$175,000
Increase	Training	\$ 40,000
Increase	Equipment	\$105,000
Increase	Supplies	\$ 30,000

To increase training, equipment and supplies in an amount not to exceed \$175,000 from salaries and fringes for the purchases necessary to establish an E-Unit in the Sheriff's Office as recommended by the Ways and Means Committee.

SPECIAL REVENUE FUNDS

PUBLIC IMPROVEMENT 225

Increase	Capital Outlay	\$734,848
Increase	Fund Balance Carryover	\$734,848

To increase total budget for invoice paid from incorrect fiscal year as identified and corrected in FY2021/22 audit.

CENTRAL DISPATCH 261

Increase	Contractual Services	\$ 18,030
Increase	Capital Outlay	\$ 11,000
Increase	Fund Balance Carryover	\$ 29,030

To increase total budget to purchase and implement Panic Button software and hardware in the County Complex as well as to purchase and train a facility canine as described in the requests recommended by the Public Safety Committee. Seconded by Commissioner Haskell. Carried unanimously.

Commissioner Mulder moved the approval of total County payments for March 2023 in the amount of \$ 12,770,523.49. Seconded by Commissioner Augustine. Carried unanimously.

Public Comment: County resident Sherry Ritchey spoke in opposition the Sustainability Project. Margo Aseltine spoke regarding unfunded pension fund liabilities.

Administrator's Report: Controller Sobie provided an update of projects and plans the Controller's office is working on regarding interdepartmental communications, new financial reports format, long-term budget planning, County revenue projections and Youth Facility expansion.

Commissioner Comment: Chairman Mott read aloud the retirement resolutions for Kim DeCamp and Phillip Shook.

There was no Unfinished Business or Old Business.

New Business:

Commissioner Augustine moved the approval of #23-3-28 Resolution Honoring the Michigan Association of Counties on its 125th Anniversary.

WHEREAS, Michigan's 83 county governments play a central role in the proper delivery of, and oversight for, critical public services for the state's approximately 10 million residents; and

WHEREAS, Michigan county governments are led by Boards of Commissioners, who are elected from their communities; and

WHEREAS, the State Association of Supervisors of Michigan was formed by representatives of 16 counties on Feb. 1, 1898, in the Senate chamber of the Michigan State Capitol in Lansing; and

WHEREAS, the association's name was changed to the Michigan Association of Counties on July 17, 1969; and

WHEREAS, the Michigan Association of Counties is the oldest association representing local governments in Michigan; and

WHEREAS, 48 of Michigan's 83 counties have had at least one of their commissioners (or supervisors prior to 1968) serve as president of the association's Board of Directors; and

WHEREAS, the association created the Michigan Counties Workers' Compensation Fund in 1979 to help county members provide workplace safety and injury insurance services to its employees; and

WHEREAS, the association created the Michigan Association of Counties Service Corporation in 1986 to partner with service providers to help counties save money on everything from health insurance to telecommunications services; and

WHEREAS, the association hosts two major conferences every year to bring together county leaders for briefings on trending public policy issues and to hear from state newsmakers and others; and

WHEREAS, the association's advocacy work in Lansing and beyond has advanced the interests of county governments and the residents they serve; and

WHEREAS, no fewer than five association presidents have served or are serving in the Michigan Legislature in the 21st century, a testament to the culture of public service inculcated by the association

THEREFORE, BE IT RESOLVED that Eaton County wishes to commend and honor the Michigan Association of Counties on its 125th Anniversary year.

Seconded by Commissioner Rogers. Carried unanimously.

Sheriff Department Lieutenant Scott Brooks spoke regarding trauma situation training for first responders and the need for additional Federal funding to ensure classroom Trauma Kits and training are available to all K-12 classrooms in our school districts across Eaton County.

Commissioner Augustine moved to direct Controller Sobie to provide a letter of support for additional Federal funding to ensure classroom Trauma Kits are available and fully supplied for our school districts across Eaton. Seconded by Commissioner Pearl-Wright. Carried unanimously.

Chairman Mott adjourned the meeting to Wednesday, April 19, 2023 at 7:00 p.m.

Chairman of the Board of Commissioners

Clerk of the Board of Commissioners



ANNUAL REPORT

2022

Richard Wagner
Eaton County Drain Commissioner

Annual Report of the Drain Commissioner
January 1, 2022 through December 31, 2022

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2022 Annual Report

Office of the Eaton County Drain Commissioner

Richard Wagner

PETITION AND CONSTRUCTION ACTIVITY

The **Hobart Drain** was petitioned by landowners in the district. That petition was received in July, 2015. A legal opinion was written by legal counsel. Engineers were being consulted to determine if work on this drain would be beneficial to the landowners or whether another drain in the area could be more beneficial. In the meantime, a second petition was received from Hamlin Township dated July 12, 2017. The Board of Determination Hearing was held on September 21, 2017, and it was found necessary. Spicer Group is the engineering firm assigned the project. The scope of the project has been confirmed and the preliminary design is being worked on. A meeting with the township supervisor was held and he originally asked us to hold off on this project until 2021. He then asked us to wait until 2022. We hope to have a meeting set up at the end of 2022 or the beginning of 2023. We will then move forward with or without the branch the township was hoping to add.

The **Brown Drain** had a petition submitted on December 19, 2016. This project will include collaboration with the Eaton County Road Commission. There were meetings scheduled with the Drain Office, the Road Commission, and engineers from Spicer Group and GEI in order to determine what the problems are and what the possible solutions may be to determine a preliminary plan to present at the Board of Determination Hearing. Those plans were developed and the Board of Determination Hearing was held on January 31, 2018 at which time the Board found the project to be necessary. There were meetings with the Eaton County Road Commission regarding the project and then a Public Information Meeting was held on June 27, 2018. It was determined at that meeting after hearing from the landowners in the area that a project would only go forward if the Eaton County Road Commission were involved with the project. After waiting three years for the road commission to agree to be involved, the drain office has decided to move forward with this project. Project design completion and bidding are anticipated to occur in 2023. The road commission has informed us that they will be doing a funded project on that road in the future and we are hopeful we can get the drainage improved prior to that project.

The **Burns Village Extension Drain** was petitioned by the Village of Sunfield on September 12, 2016. The Board of Determination Hearing was held on December 8, 2016, and found necessary. Spicer Group is the assigned engineer. Plans were finalized, bids received, financing arranged. Division I is complete and the project will be closed out once the final clean-up items for Division II are handled and the receipt of the final documents has been completed.

The **Dillon Drain** had a petition filed on February 7, 2017. The Board of Determination Hearing was on June 27, 2017 and was found necessary. Civil Engineers Inc. is the assigned engineering firm. Final design and easement acquisition should be finalized this year and the project is expected to be bid in January 2023. Construction should begin early spring of 2023 and be completed in the fall of 2023.

The **McGilvra Drain** had a petition filed by Hamlin Township on July 12, 2017. The Board of Determination Hearing was on September 21, 2017, and was found necessary. Spicer Group is the assigned engineering

firm. Plans were finalized, bids were received and financing was arranged. Construction began in 2021 and is currently ongoing. There is still an MDOT crossing that needs to be completed but we are waiting on MDOT for their final requirements and approval for the crossing before we can move forward with that portion of the project.

The **Trumbull Drain** had a petition filed by Carmel Township on December 21, 2017. The Board of Determination Hearing was on February 6, 2018 and was found necessary. The project was assigned to Civil Engineers Inc. for engineering. During the early review of the drain, it was determined that consolidating the Wonser Drain into the Trumbull Drain would be a logical step to take. Carmel Township was contacted regarding this matter and the Board submitted a township resolution and petition to start this process. A Board of Determination Hearing on that matter was held on October 30, 2018, and found necessary. Final design development and easement acquisition should be completed this year. The project will be bid this spring with construction beginning in the summer/fall of 2023 and completed in the spring of 2024.

The **Cooper Frost & Reynolds Consolidated** had a consolidation petition which included the Ray, Stemphler, and Ransom Drain submitted by Carmel Township. The Ray Drain had a previous petition filed with a Board of Determination being held and being found necessary. The process of moving forward with that project resulted in the filing of the Cooper Frost & Reynolds consolidation petition. They filed that consolidation petition on October 18, 2018. The Board of Determination for the consolidation and necessity was held on December 19, 2018 and passed. As Land and Resource Engineering was the designated engineering firm for the Ray Drain, they continued with the consolidation project. Design was completed, Notice of Letting and bid openings along with the Day of Review has occurred. Financing has been obtained and the project is under construction.

The **Glen No. 2 Drain** had a township petition executed by Oneida Charter Township on March 13, 2018. The Board of Determination Hearing was held on June 18, 2018 and was found necessary. The project was assigned to Civil Engineers Inc. for engineering. The scope of the project was finalized as well as the plans for the project. Notice of Letting has occurred, bids were opened, Day of Review was held, financing was obtained and the project is currently under construction. We anticipate a summer 2023 final completion.

The **McCreery Drain** had a township petition executed by Walton Township on November 13, 2018. The Board of Determination Hearing was held on January 30, 2019 and was found necessary. The project was assigned to Spicer Group for engineering. The plans were finalized, bids received, financing arranged and the project has been constructed. There are a few items to be finalized but we are waiting for crops to come off and hunting season to end prior to re-entry of the site. Completion is expected in spring of 2023.

The **Munson Drain** had a landowner petition filed on May 29, 2018. The Board of Determination Hearing was held on December 19, 2018 and was found necessary. The project was assigned to LRE for engineering. Plans were finalized, bids received, financing arranged and construction has occurred. Final stabilization is confirmed and this project is closed.

The **Church and McClintic Drain** had a landowner petition filed on January 4, 2019. The Board of Determination Hearing was held on October 29, 2019 and was found necessary. The project was assigned to Land and Resource Engineering for engineering. Scope has been determined, plans finalized, bids received, Day of Review held, financing arranged and construction is almost complete. There are a few clean-up items to be taken care of then the confirmation of stabilization in the spring and then this project can be closed out.

The **Woodview Estates Drain** had a landowner petition filed on January 10, 2019. This was at a time when the drain code was being amended regarding how many signatures would be required for drains that had pipe sizes larger than 36 inches. The amendments were signed at the very end of 2018 but they did not go into effect until 90 days after they were signed. That made this petition invalid due to it being submitted prior to that 90-day period. The petition circulator was contacted and the petition was re-circulated and resubmitted to the drain office on October 31, 2019. This project was assigned to Land and Resource Engineering. In the process of doing the legal review and historic record review, it was determined that there was some conflicting information and/or missing information with reference to this drain and the Reed Drain. The solution to clearing up this conflicting information was to have Oneida Township submit a municipality petition for consolidation of the drains in the area to clean up that conflicting/missing information. The township provided that petition. The Board of Determination Hearing for that consolidation was held on February 4, 2021 and was found necessary. LRE has finalized the plan, Notice of Letting, bid opening, Day of Review, and the arrangement of financing has all occurred. The project is under construction with completion in summer or fall of 2023.

The **Lee Drain** had a landowner petition filed on March 19, 2019. The engineering group assigned the project is Spicer Group. The Board of Determination Hearing was held on February 27, 2020 and found necessary. The petitioners are requesting a branch to alleviate some back-yard flooding. The first step in this process is to determine if easements can be acquired for the branch as it will need to cross lands not owned by the petitioners. If easements cannot be acquired, a branch will not be able to be constructed. A final attempt to get the easement for the branch will occur before the end of 2022 and then project design will be finalized based on the status of that easement and then the project will move forward.

The **Bellaire Hills Drainage District** had an Application for Laying out and Designating a Drainage District was received from landowners in the Bellaire Hills Subdivision because they are having flooding issues and the system within this subdivision is not currently under anyone's jurisdiction. This application was received on May 10, 2019. This is the first application of this nature this administration has received. We are working with Clark Hill, P.L.C. for the legal aspects of how to handle this process and Hubbell Roth and Clark for the engineering aspect. Delta Township had a file in their possession that was reviewed which indicated that in the early 1990's, the township instituted an Orphan Drain Program in an attempt to convert private subdivision drains to county drains that would fall under our jurisdiction. It appears this program was initiated and directed by the township. In 1992, the township submitted an Application for Laying out and Designating a County Drainage District and petitioned the drain commissioner at that time to convert this system into a county drain. A Board of Determination Hearing was held and found necessary. It appears that a Bellaire Hills #265 Drainage District was designated but the proceedings were never completed. We have no record showing all easements were obtained or that a First Order or Final Order was filed. The last documentation is from Delta Township indicating that the final easement had not yet been obtained but was being attempted. So, while we have the Petition and the Order of Necessity, the proceedings for converting this subdivision system into a county system remain incomplete and there is no funding source that would permit us to undertake the required inspection of the drainage system. A letter stating all of this information was submitted to Delta Township with a request for financial assistance for the inspection of this system. Any contribution given by them would be credited back to them on their first at-large assessment if the system is determined to be in sufficient working order that the drain office is willing to take it over and the final proceedings for converting this system to a designated county system are completed. They met on this item at their October 2020 meeting and voted to move forward with financial assistance in the amount of \$10,000. That money was used to pay for legal assistance, engineering assistance, and obtaining video of the system to determine if it is something the drain office would considering taking over. All of these steps culminated in a Notice of Filling an Order Laying Out and Designating a Drainage District to be executed. An informational letter with the next

required step per drain code was sent to the drainage district. That step is to file a Chapter 4 Petition which would require signatures of at least 50% of the landowners in the drainage district whose lands would be liable for an assessment for benefits and whose lands are traversed by the drain (or abut on any highway or street along the side of which the drain extends). The landowners initially were short about 13 signatures with their first submission of this Chapter 4 petition. They filed the necessary signatures, the Board of Determination was held and found necessary and the scope of the project is currently being determined.

The **Cummings Drain** had a landowner petition filed on August 27, 2019. The Board of Determination Hearing for this drain was held on February 26, 2020 and was found necessary. The project was assigned to Land and Resource Engineering for engineering. The scope of the project has been determined and we have worked through some relocation issues with Consumers Energy and finalizing some of the MDOT requirements. We have posted the Notice of Letting, received bids, and held the Day of Review. Financing is being obtained and construction should begin in the summer of 2023. The City of Charlotte has a street project that they are hoping to let in January or February of 2023. We are attempting to co-ordinate our project with that one so we are working closely with the City of Charlotte on this schedule.

The **Watson and Watson: Chris J. Drive Branch** had a landowner petition filed on September 27, 2019. The engineering firm assigned to the petition is Hubbell Roth and Clark. The Chris J. Drive Branch is a sub-district within the Watson and Watson. The petitioners are requesting a branch for some minor flooding that occurs near the roadway. The entire benefit for a branch at this location would be for three landowners. A meeting was scheduled on-site with these landowners to discuss whether this is something they can undertake themselves as property owners as it will be much more cost effective if they do so. The drain office has already contacted the Eaton County Road Commission to ascertain their willingness to allow the landowners to put some tile in the road right-of-way to alleviate this flooding and it was indicated that they would be amenable to this. It was the drain office's belief that the landowners had undertaken a project on their own as they have not contacted the drain office since that meeting. However, we then received an additional complaint of some significant flooding within the district which was investigated. Based on this new information with additional concerns, a Board of Determination Hearing was scheduled and held on March 9, 2022 and found necessary. Hubbell Roth and Clark did an entire evaluation of the system, located a couple areas of minor flooding that can be addressed as part of the project, and found some delta water and sanitary lines that are impeding the drain system. Project scope was finalized. We obtained an agreement with Delta to help fund the water and sanitary obstruction corrections. Notice of Letting, receipt of bids, Day of Review, arrangement of financing has all occurred and construction should begin in early 2023.

The **Bentley and DePue Drain** had a landowner petition filed on March 20, 2020. The engineering firm assigned the project is Spicer Group. The Board of Determination Hearing was held on June 30, 2020 and was found necessary. Initial work included the coordination of cleanup efforts in the area that was disturbed during the removal of water from the road in the winter of 2019/2020 near Columbia and Canal. The cleanup work was performed to coincide with the preliminary design of the drain near that intersection. That cleanup work was completed prior to October 1, 2020. Concurrently with that restoration work, collection of survey data was completed. This data was collection on the storm sewer, the open channels, and the private and road crossings. Project design was completed, Notice of Letting held, bids opened, Day of Review held, financing arranged and the project is currently under construction and should be finalized in the fall of 2023.

The **Higby Drain** had a petition submitted by the City of Charlotte on March 1, 2021. This project has been assigned to Land and Resources Engineering for engineering. The Board of Determination Hearing was

held on October 28, 2021 and was found necessary. We are currently working on project scope and design. There are quite a few buildings on top of or within our current easement of this drain. We will be contacting landowners within the district next to determine where we may be able to move this system in order to get it out from under buildings. There is also a section on the City of Charlotte airport property where there are city utilities that interfere with our system. And the city may be interested in moving the alignment of the drain on their property at this time in order to better serve the future functions of the airport. There are still quite a few details to work out on this project that we hope to move through in a timely manner.

The **Lemon Drain** had a landowner petition submitted on July 9, 2021. This project was assigned to Hubbell Roth and Clark for engineering. Upon initial review of the area, it was suggested that consolidating the Martin Drain into the Lemon Drain may be beneficial as they appear to work as one unit. Windsor Township Supervisor was contacted regarding the possibility of a consolidation petition. After a presentation to their Board, they executed the consolidation petition on September 14, 2021. The Board of Determination Hearing was held on January 26, 2022 and found necessary. Project scope and easements are being finalized and we are looking at a summer 2023 Notice of Letting.

The **Watson No. 2 Drain** had a landowner petition submitted on July 27, 2021. The project has been assigned to Land and Resources for engineering as they were involved with a previous petition that was received but found not necessary. The Board of Determination Hearing was held on January 27, 2022, and was found necessary. Project scope is being determined and easements are being obtained.

The **Allison Heights Drain** had a landowner petition submitted on May 17, 2022. The project was assigned to Spicer Group for engineering. Once they have completed a preliminary inspection of the system and are ready for a presentation to a board, the Board of Determination Hearing will be held.

The **Potter Drain** had a landowner petition submitted on June 30, 2022. The project was assigned to Land and Resource Engineering for engineering. Once they have completed a preliminary inspection of the system and are ready for a presentation to a board, the Board of Determination Hearing will be held. We have been informed that Pottersville Schools and MDOT are in the preliminary stages of a project that will occur within the drain right of way so we are hoping that we can coordinate our project with that project.

There are several additional petitions that have been provided to landowners who requested them that have not been submitted to our office.

A spreadsheet of all returned petitions and their status is attached.

The **Bank Intercounty Drain** had a landowner petition filed with the Intercounty Board for improvement and consolidation with a portion of the Briggs Intercounty Drain on November 19, 2021. The Intercounty Board held the Hearing of Practicability for this drain on April 25, 2022 and determined that it was practicable to move forward towards the next step which is a Hearing of Necessity. The Board authorized Spicer Group to obtain preliminary information and determine some options along with the approximate costs for those options to be presented at the Hearing of Necessity. Spicer Group is in the process of completing those tasks and that hearing will be held in spring of 2023. While we typically do not include intercounty petitions in this report as all decisions are made by a Board, given that this has the potential to be a very large-scaled project, we will include it within this report until its completion.

Year Rec'd	Drain Name	Engineer	Legal	Status	Municipality	Municipality	Municipality	Municipality	BOD outcome	Petition Type	Cost
2013	Figg	Spicer	FSBR	Completed in 2018	Windsor				necessary	Both	\$140,000.00
2013	McCabe	Spicer	FSBR	Completed in 2018 w/Figg	Windsor				necessary	Both	
2014	Burns	Spicer	FSBR	Just needs closing documents	Sunfield	Village of Sunfield			necessary	Landowner	\$2,292,317.00
2014	Kinnie Brook	LSG	FSBR	Completed	Sunfield				necessary	Landowner	\$750,000.00
2014	Old Maid Relaid, Harris, Whaley	Spicer	FSBR	Completed in 2019	Windsor				necessary	Landowner	\$2,209,498.00
2015	Guinan	Spicer	FSBR	Completed	Oneida	Roxand			necessary	Landowner	\$475,000.00
2016	Fulton	Spicer	FSBR	Completed	Windsor				necessary	Landowner	\$1,270,000.00
2016	Brown	Spicer	FSBR	Project design phase	Carmel	Eaton			necessary	Landowner	
2016	Burns Village Extension	Spicer	FSBR	Div I complete - Div II needs finalizing	Sunfield	Village of Sunfield			necessary	Municipality	\$529,886.32
2016	John Earl	Spicer	FSBR	Completed	Oneida	Benton	City of Grand Ledge		necessary	Landowner	\$7,901,000.00
2016	Loveless	Spicer	FSBR	Completed	Brookfield	Walton			necessary	Landowner	\$269,000.00
2016	Lumbart	Spicer	FSBR	Completed	Oneida	City of Grand Ledge			necessary	Landowner	\$360,007.07
2016	Blair Acres	LSG	FSBR	Landowners resolved	Eaton	City of Charlotte			necessary	Landowner	
2016	Watson No 2	LRE	FSBR		Oneida				not necessary	Landowner	
2017	Dillon	CEI	FSBR	Final Design	Carmel	Walton			necessary	Landowner	
2017	Trumbull	CEI	FSBR	Final Design	Carmel				necessary	Municipality	
2017	Hobart	Spicer	FSBR	Hamlin Township asked to hold to 2022	Hamlin	City of Eaton Rapids			necessary	Municipality	
2017	McGilvra	Spicer	FSBR	MDOT reevaluating their crossing	Hamlin				necessary	Municipality	\$723,083.22
2017	Mills & Post	Spicer	FSBR		Brookfield	Eaton	Eaton Rapids		not necessary	Municipality	
2018	Glen No. 2	CEI	FSBR	Awaiting final stabilization	Oneida				necessary	Municipality	\$1,282,821.85
2018	Ray	LRE	Clark	Consolidated in Cooper Frost Reynolds	Carmel				necessary	Municipality	
2018	Windsor	HRC	FSBR	Completed	Windsor				necessary	Landowner	\$998,000.00
2018	Garvey and Branch	LRE	FSBR	Completed	Eaton				necessary	Landowner	\$770,000.00
2018	Patterson and Dubois	HRC	FSBR	Completed	Oneida				necessary	Municipality	\$1,380,000.00
2018	Munson	LRE	Clark	Completed	Benton	Carmel	Chester		necessary	Landowner	\$995,000.00
2018	Cooper Frost and Reynolds	LRE	Clark	Under construction	Carmel	Charlotte			necessary	Municipality	\$4,190,000.00
2018	McCreery	Spicer	FSBR	Awaiting final stabilization	Walton				necessary	Municipality	\$935,000.00
2019	Church and McClintic	LRE	Clark	Awaiting final stabilization	Benton	Eaton			necessary	Landowner	\$1,150,000.00
2019	Woodview Estates	LRE	FSBR	Under construction	Oneida	City of Grand Ledge			necessary	Landowner	\$912,588.71
2019	Lee	Spicer	FSBR	Working on Project Scope	Delta				necessary	Landowner	
2019	Bellaire Hills - app for district	HRC	Clark	Order Designating District Filed - Financing	Delta				necessary	Landowner	
2019	Cummings	LRE	FSBR	Construction to being spring of 2023	Eaton	City of Charlotte			necessary	Landowner	\$4,354,599.39
2019	Watson & Watson: Chris J Drive	HRC	Clark	Under construction	Delta				necessary	Landowner	\$907,580.02
2020	Bentley and DePue	Spicer	FSBR	Working on Project Scope	Eaton Rapids				necessary	Landowner	\$3,760,000.00
2021	Higby	LRE	FSBR	Final Design	City of Charlotte				necessary	Municipality	
2021	Lemon	HRC	FSBR	Final Design	Windsor				necessary	Landowner	
2021	Watson No 2	LRE	FSBR	Final Design	Oneida				necessary	Landowner	
2021	Bellaire Hills - establish drain	HRC	Clark	Working on Project Scope	Delta				necessary	Landowner	
2022	Allison Heights	Spicer	FSBR	Engineering Study	Delta				necessary	Landowner	
2022	Potter (Benton Township)	LRE	FSBR	Engineering Study	Benton	City of Pottersville			necessary	Landowner	
2022	Harvest Park - petition for district	Spicer	FSBR		Windsor				necessary	Landowner	

not necessary

completed

needs BOD

MAINTENANCE & REPAIR ACTIVITY

We have continued to work on the specialized clean-up of the **Battle Creek Intercounty Drain**. GEI Consultants has been hired by the Intercounty Board to do an extensive clean-out of this drain using hand tools. There are several stretches of the this drain that there is no way to get heavy equipment into to do the cleaning. The Board authorized the financial maximum towards the clean-out of this drain again in 2022. There was not a significant amount of work remaining that requires this method using small hand-held equipment. This last stretch is done, which included Bennett Park and the remainder of the clean-out can be done with larger equipment.

The **Big Thornapple Drain** is undergoing a major clean-out project that consists of approximately 36,447 feet (7 miles) of tree removal, removal of excess sediment, beaver dam removal, correction of any erosion issues along the way, and a 10-foot wide lane clearing along one side for the spray program vehicle. This job was bid out via sealed bids on December 18, 2019 and awarded to Burkett Excavating for the 2020 calendar year. Burkett Excavating agreed to keep his pricing the same for 2022 so he continued with an additional 12,000-foot stretch for the 2022 calendar year.

The **Densmore, Perkins and Fish Creek Drain** had an open channel clean-out project completed in 2022. This covered a 1600-foot stretch that included the clearing of a 10-foot wide lane along one side for the spray program vehicle.

The **Doxie Drain** had an open channel clean-out project completed in 2022. This covered a 2150-foot stretch that included the clearing of a 10-foot wide lane along one side for the spray program vehicle.

The **Gildart and Mud Lake Drain** had an open channel clean-out project completed in 2022. This covered a 4180-foot stretch that included the clearing of a 10-foot wide lane along one side for the spray program vehicle.

The **Little Thornapple Drain** had an open channel clean-out project completed in 2022. This covered a 4500-foot stretch that included the clearing of a 10-foot wide lane along one side for the spray program vehicle.

The **Dann Drain** had an open channel clean-out project completed in 2022. This covered a 1380-foot stretch that included the clearing of a 10-foot wide lane along one side for the spray program.

The **Bond Drain** had a tile replacement project completed. This was a stretch of 1300 feet and the tile size was 24-inch.

The **Cooley Drain** had a tile replacement project completed. This was a stretch of 260 feet of 15-inch tile and a stretch of 640 feet of 12-inch tile.

The **Hamlin Section 16 Drain** had a tile replacement project completed. This was a stretch of 460 feet of 12-inch tile.

The **Holmes and Branches Drain** had a tile replacement project completed. This was a stretch of 500 feet of 12-inch tile.

The **Wood Drain** had a tile replacement project completed. This was a stretch of 560 feet of 12-inch tile.

The **Boatman Drain** had a road crossing replaced that was 40 feet of 15-inch HP (plastic).

The **Corwin Drain** had a road crossing replaced that was 40 feet of 12-inch HP (plastic).

This is just some of the more extensive maintenance and repair situations that we have handled this year.

It should be noted that all of our maintenance and petition projects are complaint-based. The drain office does not go out looking for petitions or large maintenance projects to complete. We are 100% complaint-based when it comes to maintenance work. If the necessary maintenance cannot be done under current drain code rules or the complainant is asking for work to be completed that is outside of what drain code allows, such as adding a branch or enlarging a pipe size, they are informed that the only way those options can occur is if the landowner does it themselves and pays for it in full, or they have the option to file a petition.

COMPLAINTS & INQUIRIES

Complaints and inquiries continue to come in on a regular basis. Landowner complaints continue to be related to sink holes in fields that farmers need repaired prior to planting or after the crops come off the field or standing water that can't get to its designated outlet. We also get quite a few calls about flooded roadways. Drain inspections and evaluations continue to lead to an increase in the amount of tile that is completely failing, and we continue to put more pipe in the ground than just a typical sinkhole repair. We have been doing more open channel work as well. There are quite a few roads that need some significant structure repairs. This is also an issue where collaborative work with the road commission could rectify problems more efficiently. We strive to achieve a more harmonious relationship with the Eaton County Road Commission.

We continue to have several areas where we receive complaints that the work required exceeds the financial limits that the current drain code allows us to do under normal maintenance. We are still getting requests for petitions from landowners. We have also requested from townships some resolutions to exceed normal maintenance repair. We have one emergency declaration repair this year that has not yet been completed. Our only other course of action is to set up yearly maintenance programs for these drains where we do one section at time within what the drain code allows each year until the entire problem is repaired. We have several drains that are already working on this type of a program. There is currently a senate bill that has been introduced in legislation that would raise the amount we can spend per mile per year from \$5,000 to \$7,500 which also has an inflation component to it. We are hopeful that this will move through yet this year. This is senate bill number 864.

SPRAY PROGRAM

We continued with the spray program that was implemented in 2020. Right-of-Way Management came in and sprayed a total of 16 drains this year. There were 68,620 feet of drains sprayed in 2022. As part of the program, inspection reports are provided back to the drain office that include issues with the drain itself such as washouts and blockages but also invasive species developments and other maintenance issues that need to be addressed. This is a cost-saving project for the drainage districts overall.

MS4 PROGRAM

The Drain Office is in charge of the county's MS4 program which is in place to protect the waters of the state. The body of water that we are protecting is the Grand River. We have submitted the necessary documents to EGLE and are on track to keep this permit in compliance. As it is the county's permit, there are tasks that are required to be completed by not only the Drain Office but the Parks Department and the Eaton County Road Commission as well. There have been announcements at the GLRC (Greater Lansing Regional Committee for Stormwater Management) meetings that the areas that will require monitoring may be changing. The areas are based on population among other things. That population requirement of what constitutes an MS4 area may be lowered. Based on the numbers that have been

presented, this could bring Charlotte, Eaton Rapids, and Potterville into our monitoring area. We have been working with Spicer Group to ascertain all of the points that we are required to check are being met.

ELECTRONICS

We are continuing to work with the TS Department to take advantage of technologies that are available. We have been working closely with Jonathon Merrick and Elizabeth Goble in the TS department to utilize completely the programs they have created for us in the most efficient manner. This will remain ongoing as the two offices work well together for the better of the county.

We have implemented steps to provide all of the drainage district boundary changes that have occurred to the TS Department in order to get that information incorporated with the current GIS information. We are also working with TS to get changes made to the route and course of drains updated to that GIS system. It will be some time before all of the past projects are reviewed, requested, and updated but our hope is that as all new projects are completed, that information is given to TS as part of the file completion procedures and updated at that time. This will be an ongoing project and we are thankful for the GIS department.

We obtained a GPS unit and we are now able to mark points and elevations live on the GIS mapping system which has proven to be an invaluable tool in many instances. We are looking forward to find many more uses for the data this unit can supply to us.

We are also working with the Controller's Office to move drain ledger functions into New World.

NOTABLE EVENT

During the 2022 calendar year, Delta Township rescinded their APA status from the State. They had been their own APA and could monitor their department's development sites internally. They will now be required to obtain a Soil Erosion and Sediment Control Permit from our office for any projects that fall within our ordinance of requiring a permit.

EATON COUNTY DRAIN COMMISSIONER

2022 NPDES MS4 PHASE II STORM WATER ACTIVITIES REPORT

This report summarizes the activities started or completed in the year 2022 in the Urbanized Area of Eaton County. The Eaton County Drain Commissioner's staff oversees the Municipal Separate Storm Sewer (MS4) activities for Eaton County and ensures that regulatory tasks are completed efficiently and accurately. The following paragraphs outline work completed in 2022 as well as anticipated 2023 effort:

1. **Trainings** – In-person Municipal Separate Storm Sewer trainings resumed in 2022. Excal Illicit Discharge Elimination Plan (IDEP) and Good Housekeeping stormwater trainings took place on May 5 and May 6 of 2022, and was hosted by the Greater Lansing Regional Committee for Stormwater (GLRC). Eaton County Drain Office (ECDC) personnel attended the training. The Excal IDEP and Good Housekeeping training materials were also provided digitally by the GLRC in 2020 so municipalities could watch the videos at their convenience remotely, which is useful when there are new hires mid-year. Access to these virtual trainings continue to be available. The link to the Excal materials is shown below.
<https://mitcrpc.box.com/s/cf2cdn0ryhrmtbj8jfw4luzemu36hdu6>
Additionally, IDEP field training was offered by GLRC on July 20 and 21, 2022 at Hawk Island Park. The training covered how to carry out IDEP and follow-up IDEP inspections in the field. Examples of water quality monitoring testing methods were demonstrated.
2. **Website Updates** – The Eaton County Drain Commissioner's office keeps their stormwater webpage and Facebook page up to date with current information relating to stormwater. Often the content posted is provided by GLRC and relates to stormwater stewardship and management. Topics include responsible car washing, lawn and garden care, green infrastructure at home, and motor oil management, among others. During 2022, two out of four Facebook posts on the Drain Commissioner's Facebook page were related to responsible stormwater management and stewardship.
3. **Presentation of GLRC Scroll Information** – The presentation of GLRC's informational stormwater scrolls also resumed in 2022. The scrolls were on display in the lobby of the Eaton County offices from September 6 through September 20, 2022. Prior to 2022, the last time the educational scrolls were presented was from July 27th to August 12th, 2019. The intent of the scrolls is to help raise awareness of stormwater for county residents and visitors to the County Building's entrance area. Despite not being able to utilize this method of public education in 2020 and 2021, various alternative outlets were utilized for public education, including MS4-related informational posts on Facebook. Additional, digital methods of educating the public on stormwater continued in 2022, as noted in item 2 above.
4. **Greater Lansing Regional Committee (GLRC) membership** – The Eaton County Drain Commissioner's office continues to be active within the GLRC by attending meetings and events coordinated by the GLRC. This active role continues to ensure that Eaton County has strong representation within the GLRC and continues to be a leader in promoting stormwater management in the Greater Lansing Area. More information regarding the GLRC can be found at the following website link: <https://www.mywatersheds.org/>

5. **Total Maximum Daily Load (TMDL)** – The TMDL Plan for Eaton County was approved by EGLE in August of 2019 for the following issues: *Escherichia coli* (*E. coli*) bacteria in the Grand River and Degradation of macroinvertebrates in the sediment of Carrier Creek. The schedule proposed in the plan was to complete testing in 2020 and again in 2022 for the current permit cycle. The testing involves obtaining water samples for *E. coli* bacteria testing at 5 sites in the county and for one macroinvertebrate survey in Carrier Creek, which was to be conducted by Michigan's Department of Environment, Great Lakes and Energy (EGLE).

Samples were collected during the 2021 monitoring season. Although qualifying sample events during the 2021 season were rare, all five *E. coli* monitoring sites were sampled and tested. Information could not be found about the macroinvertebrate study conducted by EGLE on Carrier Creek.

In 2022, the five *E. coli* monitoring sites were to be sampled for the second time in the permit cycle. Again, weather conditions and TMDL plan requirements made qualifying TMDL rain events very rare. However, two of the five sample sites were able to be sampled per the requirements. This means that three sites remain to be sampled in 2023. TMDL sampling will begin in 2023 as soon as practicable, which is typically in mid-April. With the close of the 2023 monitoring season, TMDL sampling requirements for the MS4 permit will be complete for the permit cycle.

6. **Dry Weather Screening** – During the summer and fall of 2022, ECDC completed dry weather screening inspections on 32 of their outfalls and points of discharge. IDEP screenings, during dry weather conditions, provide information on whether there are any illicit connections to the existing storm pipes in the ground. If there is flow present in the outfall or point of discharge pipe being inspected, the water is tested to determine if it is uncontaminated groundwater. Follow-up inspections are completed if there is flow present during the initial inspection. A follow-up inspection is completed within two weeks of the initial inspection. In 2022, follow-up inspections showed that there was no evidence of illicit connections and/or illicit dumping. A report documenting observations, and if applicable water quality data, is generated for each inspection site. The plan for 2023 is to complete IDEP inspections on the remaining 32 sites. Following the 2023 monitoring season, IDEP inspections will be complete for the permit cycle.
7. **Detention Basin Inspection** – County owned detention basins and constructed wetlands were inspected in 2022. No major issues were found while inspecting the basins, however minor maintenance issues were identified. The most common maintenance needs for the detention basins included vegetation and tree management. Vegetation and trees are in the beginning stages of impeding full access to the detention facilities, however, the vegetation is not impeding the function. A report has been completed and is on file. A GIS application was developed in 2019 to assist in future inspections to provide more efficiency in completing this annual task. Detention basins are to be inspected again in 2023.
8. **Spills** – Two spills were reported in 2022. The first reported spill took place on August 16 in the Rouse and Thomas Drain. A semi-truck caught on fire and approximately 300 gallons of diesel

fuel was estimated to have spilled from the saddle tanks on 4 out of the 12 trucks that were involved. Effort to mitigate the reach of the spill was underway immediately. Water samples were collected throughout the drain system to ensure that mitigation effort was effective, that the fuel didn't travel farther than expected, and provide guidance on what the next steps were to be for cleanup. From the inspection and sampling results, it was recommended that the entire tile drain system be cleaned and returned to the same or better condition than before the spill.

The second reported spill was on November 5, 2022 at Hammond Farms, where again, a fire broke out. Piles of mulch ignited and were amplified by the strong winds that day. Concern was raised as substantial amounts of water were used to extinguish the blaze, which could have led to a discharge to the county drainage system. Inspectors investigated the downstream discharge points from the which included the nearby MDOT storm drainage system and Eaton County's Hetrick Drain. Upon inspection, it was determined that no firefighting runoff had made its way to the Eaton County Drain.

9. **Catch Basin Cleaning** – In 2019, the Eaton County Drain Commissioner implemented a Catch Basin Cleaning program within the Urbanized Area per NPDES MS4 permit requirements. Prior to 2019, there was no evidence of county owned catch basins having ever been cleaned or re-inspected since they were first constructed. Catch basins were cleaned and inspected in 2022. Of the cleaned catch basins, either 2% or 40, whichever number was higher, were randomly inspected to ensure that the basins were cleaned per protocol. A photolog and report were developed and are on file.

[illegible]

		Goal	Evaluation	Start/Complete	Documentation	Comments - Activiti	Responsibility		Responsibility
	Maintain the GLRC webpage, social media that lists contact information for all members and the state hotline regarding reporting of illicit discharges and illegal dumping to the public			Completed		Is the information up to date? When was it last updated?			
	Explore new language, delivery mechanism to make the illicit discharge awareness more reliable to the public			Start - April 2015 Complete - April 2015	Number of incidents reported	Was this completed? How many incidents were reported?			
	Provide Contact Information for reporting illicit discharge and illegal dumping on the website			On-Going		Is the necessary contact information provided in the appropriated locations?			
PEP D: Car Washing									
	Promote poster/brochure series : car washing, motor oil, fertilizer, pet waste			On-Going	How much material has been provided to the public?	Have these been updated and are the relevant?			
PEP E: Disposal of Pesticides		Coordinated with Topic Area G							
PEP F: Disposal of pet waste									
	Review and provide existing materials related to leaf litter disposal and grass clippings to GLRC members for distribution			Start July 2013		What materials have been distributed?			
	Maintain pet waste signage at local parks, dog parks, trails, etc			On-Going	Track number of signs posted	Where are signs located? Do we need to put more out? Have the signs been maintained?			
PEP G: P2 HHW									
	Promote local household hazardous waste, local travel trailer waste stations, yard waste procedures and recycling events via email and website postings, social media			On-Going	Track how much waste has been collected. Track website traffic	Where is the documentation to show that we have been doing this?			
PEP H: Septic System Care									
	Coordinate links to local county programs related to septic inspections, and 319 partner materials on GLRC website and social media			On-Going	Inspections and media updates	How many inspections have taken place?			
PEP I: GI & LID									
	Promote LID brochure, post on website, social media and use with educational display. Update as appropriate			On-Going	Number of materials provided to the public and website traffic	Where is the material located?			
	Maintain and update the GLRC webpage listing local LID Projects			On-Going					
	Incorporate all local LID projects into the Networked Neighborhoods for Eco-Conservation Online, incorporate all completed projects by 2014.			Start - August 2013	Track number of projects posted, comments received, etc	Were all the projects incorporated by 2014? Are we still doing this?			
	Promote local projects on website, public meetings, social media, etc.			On-Going	Track number of projects posted, comments received, etc				
	Develop topics with the ordinance/ BMP Committee for LID Presentation Series. Promote through email, websites, social media. Inform appropriate staff to LID Presentations Series Events			Start - April 2013 Finish - April 2017		What is the status of this?			
	Send appropriate staff/elected officials to LID Presentation Series events			On-Going Finish - April 2017		Who has been sent and to which events?			
	Participate in the Local Greening Mid-Michigan Project through TCRPC to support the GI vision, improved land use policies, and LID techniques. The GI vision includes a natural features inventory, identification of potential conservation areas and habitat sensitive lands.			On-Going					
	Support the development of the GI video, promote the video through website, social media and through the GMM project on website		Number of people reached with videos	Start - June 2013 Finish - April 2017	Number of people reached with videos	How many people have been reached?			
	Promote videos provided through the GMM project on the website and social media			Start - January 2014 Finish - April 2017	Quarterly postings	Have the postings occurred? Are we continuing to update them?			
	Adopt the GI Vision			On-Going Finish - April 2017		Has the vision been adopted?			
PEP J: Riparian Lands									
	Promote riparian buffer brochure and other resources through website, social media. Update as appropriate			On-Going		What materials have been provided to the public?			

		Goal	Evaluation	Start/Complete	Documentation	Comments - Activiti	Responsibility		Responsibility				
	Maintain riparian landowner list, provide materials via email, website or social media			On-Going	Number of people on the riparian list / materials provided	Is the list up to date? Are we still providing materials?							
PEP K: Business / Commercial education = Not Applicable													
	Explore opportunities to connect with local business regarding pollution prevention through storm water runoff.			Start - April 2013		How many business have been reached? Are they on board?							
IDEP													
	Implement the municipal separate storm sewer system Illicit Discharge Elimination Plan (IDEP). Include nested jurisdiction if applicable			On-Going	Number of corrective actions taken								
IDEP Mapping Locations													
	Maintain the GPS (Lat/Lon) locations of all MS4 outlets to waters of the state			On-Going		Are we up to date on this?							
	Maintain the location of an up-to-date storm sewer map (s)			On-Going		Are we up to date on this?			Spicer to update based on field assessment				
IDEP Prioritize the System													
	Implement the procedure for prioritizing the identification and investigation of outfalls and points of discharge			Start - April 2013	Procedue implemented	Was the procedure implemented? Does is need to be updated?			Spicer to review				
	Maintain the geographical locations of each prioritized area using either a narrative description or map detailing			Start - April 2013	Maintain prioritized area locations	Have we maintained the locations?			Spicer to review and update				
IDEP Screening													
	Implement the procedure and schedule for conducting field observations at all of outfalls and point of discharge in priority areas			Complete by 2017	Number of outfalls and points of discharge observed	Was this completed? Do we have proper documentation?							
	Perform field observations and points of discharge once per permit cycle in the prioritized area or entire MS4			Complete by 2017. Once per MS4 cycle	Number of outfalls and points of	Was this completed? Do we have proper documentation?							
	Implement the procedure for performing field screening if flow is observed and a potential source is not identified			On-Going	Number of field screenings performed	How many field screenings were performed?							
Source Investigation													
	Implement the procedure for performing a source investigation if the source of an illicit discharge is not identified by field screening			On-Going	Number of source investigation performed	How many were performed?			Spicer to assist				
IDEP Response													
	Implement the procedure for responding to illegal dumping/spills			On-Going	Number of spills/illegal dumping responded to	Is there a plan? Does it need to be updated? Is the contact information correct?							
	Implement the procedure for responding to illicit discharges outside of the priority areas			On-Going		Is there a plan? Does it need to be updated? Is the contact information correct?							
IDEP Reporting													
	Implement the procedure for reporting any release of any polluting materials from the MS4 to waters of the state as identified by the Part 5 Rules (part of IDEP)			On-Going	Number of incidents reported								
IDEP Training													
	Track the Usage of Excel Visual employee training video "Illicit Discharge Detention and Elimination: A Grate Concern"			On-Going	Number of staff trained	Are we continuing training? What is planned? How many staff have been trained?							
	Provide a training session showing the training video for all GLRC members twice during the permit cycle			On-Going, 2 sessions per permit cycle	Number of staff trained								
	Coordinate with the City of Lansing IDEP training program when appropriate			On-Going		Who is the contact? Have we been doing this?							
	Train new employees within first year of employment and other staff once during the permit cycle on all procedures described in the IDEP			On-Going		Who is in charge of this? Is it being done?			Spicer to assist in this training or provide materials				
IDEP Evaluation													
	Implement the IDEP ordinance or other regulatory mechanism in place that covers section VII.			On-Going Once per permit cycle or first year of new hire					Spicer to review with ECDC				
IDEP Regulatory Authority													
	Meet once a year to discuss member issues related to implementation and management of IDEP, sharing concerns, situations, solutions			Complete - May 2013	Number of illicit discharges eliminated, timeframe for eliminating the discharge, enforcement actions taken	Has this been happening? When is the next meeting?							
Construction SW													

		Goal	Evaluation	Start/Complete	Documentation	Comments - Activiti	Responsibility		Responsibility
	implement the procedures for notifying the Part 91 agency or appropriate staff when soil or sediment is discharged to the MS4			Start - April 2013	Number of notifications				ECDC is the CEA for Eaton County These following items are in place
	Implement the procedure for notifying the MDEQ when soil sediment or other pollutants are discharged to the MS4			Start - April 2013	Number of notifications				
	Implement the procedure for ensuring that construction activity one acre or more obtains a Part 91 permit or is conducted by an approved Authorized Public Agency as appropriate			Start - April 2013	% of Part 91 permits obtained s part of site plan review. Number of projects completed as an APA				
	Implement the procedure for advising the landowner or recorded easement holder of the State of Michigan Permit by Rule			Start - April 2013	% landowner or recorded easement holders notified of Permit by Rule as part of Construction				
PCSWC - Collaboration									
	Maintain template ordinance; design manual (including inspection checklists, etc.) and policy and procedures manual for post-construction storm water control measures as developed by GLRC Members			On-Going					
	Convene the Post-Construction Storm water Control Technical Workgroup to discuss implementation strategies			Start - April 2013 Finish - April 2017		Occurs annually			
PCSWC - Regulatory authority / design criteria									
	Implement an ordinance or other regulatory mechanism that covers the water quality treatment performance standard and channel protection performance standard as described in section VII			On-Going	Number of ordinances / regulatory mechanisms adopted	Currently doing. What is the status			Spicer to review with ECDC
PCSWC - Alternative Approach									
	If utilizing the alternative approach, or off-site mitigation or payment in lieu programs, implement the procedure (including PCSWC manuals)			On-Going Finish - May 2013	Number of alternative approaches adopted.	Not applicable right now. Do we see further implementation of it?			Spicer to assist as needed
PCSWC Collaboration and Education									
	Develop a series of LID presentations that are beneficial to GLRC members (street trees, stormceptors, local project details, etc)			On-Going	5 per permit cycle	Are we continuing with this?			
P2 Good Housekeeping									
	Maintain the GLRC developed "Pollution Prevention and Good Housekeeping for Municipal Activities" handbook			On-Going					
	Update the handbook as necessary			On-Going					
	Use the Handbook or other method to meet P2/good housekeeping requirements to review existing program and make necessary changes			On-Going					Determine how to make sure Contractors working on ECDC projects implement
	Implement site specific BMPs/SOPs for each facility, operation and structure. Use the P2/good housekeeping manuals for scheduling and inspection criteria			On-Going					Training with staff on what this will entail

SOIL EROSION & SEDIMENTATION CONTROL ACTIVITY

The Eaton County Enforcing Agency (Drain Commissioner's Office) is responsible for the enforcement of soil erosion and sedimentation laws within the boundaries of Eaton County, except the City of Lansing. There are also several Authorized Public Agencies in the county responsible for monitoring their own activities. These include the Michigan Department of Transportation, the Eaton County Road Commission, the Eaton County Drain Commissioner, Delta Charter Township, the City of Charlotte and the Lansing Board of Water and Light. It should be noted that during the 2022 calendar year, Delta Charter Township rescinded their APA status and after they point, they are now required to obtain SESC permits through Eaton County.

Site inspections must be performed before and during construction to ensure that Part 91 requirements are being met. A final inspection is performed to ensure the exposed soils have been permanently stabilized and the permit can be closed. During 2022, 100 Soil Erosion Permits were closed. The breakdown is as follows:

- 1 permit issued in 2017 was closed in 2022
- 0 permits issued in 2018 were closed in 2022
- 1 permits issued in 2019 was closed in 2022
- 6 permits issued in 2020 were closed in 2022
- 61 permits issued in 2021 were closed in 2022
- 10 permits issued in 2022 were closed in 2022

In spite of the Covid19 virus, the subsequent two-month shutdown of the State in 2020 and the workforce shortage, new construction permits increased to pre-Covid numbers. The number of new permits for both residential and commercial have remained steady over the last 2 years.

Since allowing construction to start back up in mid-May 2020, the industry began to show recovery 10 months later in March 2021. I had thought that the recovery would take some time to see pre-Covid numbers, however, the anticipated upward trend in the permit application process for residential homes surpassed my prediction in March 2021. For example, 117 permits were issued in 2019, then dropped to 103 permits in 2020 (Covid shutdown), then boomed to 132 permits during 2021 and remained steady.

During 2022, there was a total of **131 Soil Erosion & Sedimentation Control (SESC) Permits issued**. The breakdown by category for the SESC permits is as follows:

Category 1 – 16 Permits Issued

PROJECT TYPE

POLE BUILDING
INGROUND POOL
BUILDING ADDITION - <1000 SQ FT
LANDSCAPING

Category 2 – 67 Permits Issued

PROJECT TYPE

BUILDING ADDITION - ≥1000 sq. ft.)
SINGLE RESIDENCE
DUPLEX RESIDENCE

Category 3 – 27 Permits Issued

PROJECT TYPE

MULTIPLE RESIDENTIAL
INSTITUTIONAL
COMMERCIAL
INDUSTRIAL
PRIVATE ROAD

Category 4 – 6 Permits Issued

PROJECT TYPE

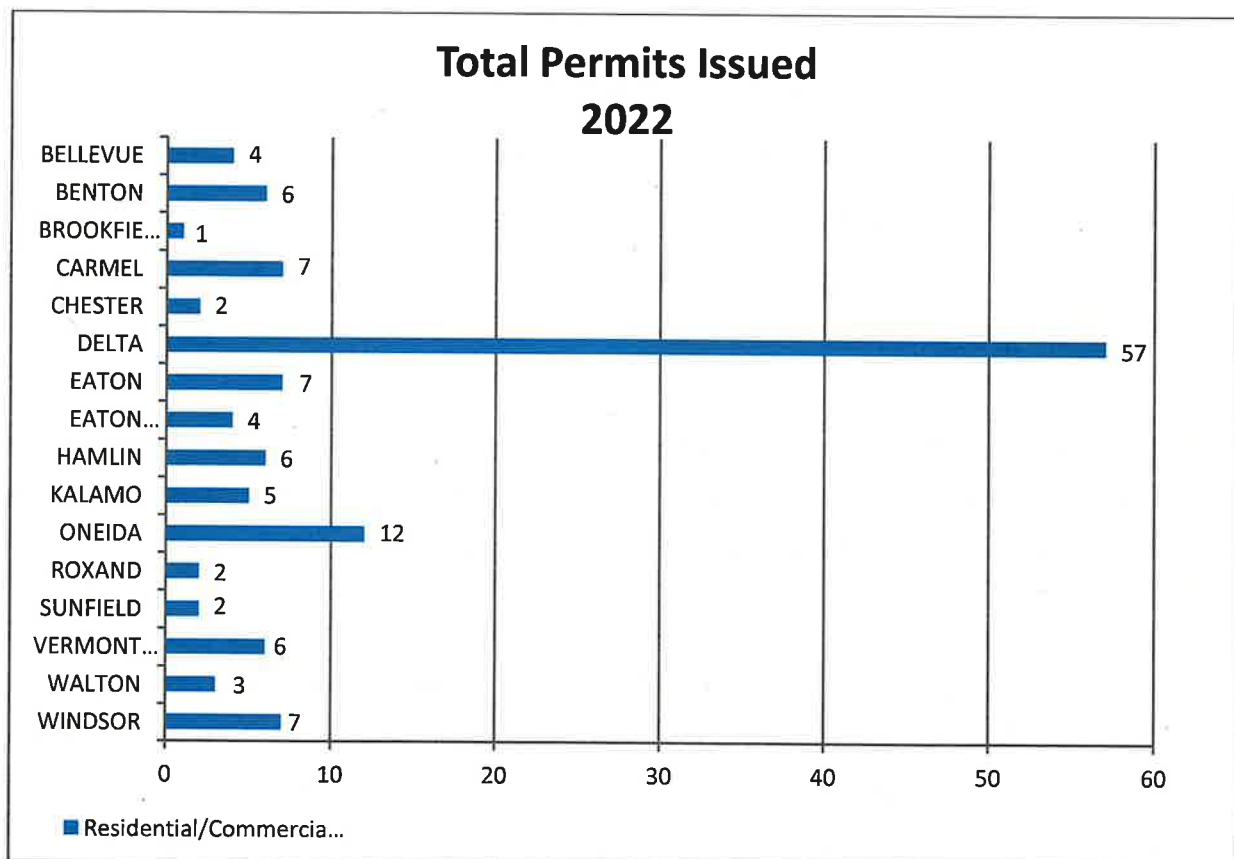
SURFACE MINING OPERATIONS
FILL SITE - < 1 ACRE
FILL SITE - 1 TO 4 ACRES
FILL SITE - ≥ 5 ACRES
MASS GRADING
PARKING LOT (NEW)
POND

Category 5 – 15 Permits Issued

PROJECT TYPE

(UTILITIES)
UNDERGROUND PLOWED
UNDERGROUND TRENCHED/BORING
LAND CLEARING

The chart below indicates the breakdown by township for SESC permits (Commercial & Residential) issued in 2022:



In addition to the permits issued in 2022 requiring site inspections, 57 permits from previous years were still open as of January 1, 2022 and required site inspections; for a total of 188 sites requiring weekly, monthly or final inspections. There are also 10 active surface mines that must be inspected throughout the year for compliance.

The Eaton County SESC program generated **\$137,927.00** of revenue during 2021, a **27% increase** from 2021.

Twenty-one (21) of the commercial development projects in 2022 required a Storm Water Impact Plan Review. This generated **\$8,750** of revenue for the Drain Office.

The SESC program works under the auspices of the Michigan Department of Environment, Great Lakes & Energy (EGLE). All organizations in the State of Michigan, that enforce the SESC Part 91 program, must partake in an EGLE audit approximately every 5 years. The audit is a 2-day process and involves examinations of the record keeping, reporting, file systems and forms. In addition, approximately 12 sites are randomly selected for field inspections. The last audit for the Eaton County Drain Office Soil Erosion Program was in June 2018. Based on the final Audit Report received from EGLE, Eaton County's SESC program passed successfully. The next audit is scheduled for May of 2023.

ASSESSING ACTIVITY

Assessments were levied against 210 drainage districts in 2022. Table 1 lists the amounts levied in each drainage district. In 34 districts, the levies were single installments of multiple year assessment rolls for newly constructed drains (petition projects). Two long term issues will be retired in 2023 from 2022 tax collections.

A landowner affected by a long term levy has the right to pay off or pay down the outstanding amount, paying only interest accrued up to the date of payment. Unfortunately, given the conflict between return on investments and interest rates of the bonds themselves, this could result in these districts being subject to a deficit roll in the final year to meet the final bond payment obligation. An entire drainage district is liable for assessment under that scenario (M.C.L. 280.243). In some districts, funds may be left in construction to pay for maintenance through the end of the levy period.

Table 2 provides a sense of the assessment history of the Drain Commissioner's Office. This year's total assessment amount was below the previous year's amounts due the previous year's large maintenance project on the Big Thornapple Drain along with all of the district boundaries being revised within that entire watershed which covers a large portion of the county. We were still slightly above the 10 years previous to that large project due to the increased maintenance we have been asked to perform.

TABLE 1
SPECIAL DRAIN ASSESSMENT ROLLS

	A	B	C	D	E	F	G	H	I
2	Year: 2022								
3	Project	Multiple Year	# of Parcels	TOTAL LAND OWNERS	TOTAL AT-LARGE	TOTAL MDOT	TOTAL ECRC	TOTAL RAILROAD	SUB-TOTAL
4	1009 LOWER SPRINGBROOK	1 of 2	1751	\$ 62,374.45	\$ 12,416.25	\$ 354.75	\$ 7,136.25	\$	\$ 82,281.70
5	201 ABLE		466	\$ 4,485.60	\$ 870.00	\$ 78.00	\$ 517.80	\$ 48.60	\$ 6,000.00
6	211 ASH		16	\$ 2,060.50	\$ 250.00		\$ 189.50		\$ 2,500.00
7	229 BASTEDO	1 of 4	16	\$ 1,271.27	\$ 200.16		\$ 158.76		\$ 1,630.19
8	230 BATTLE CREEK IC		7027	\$ 83,342.00	\$ 34,972.00	\$ 3,822.00	\$ 5,264.00		\$ 127,400.00
9	234 BEAVER	2 of 6	32	\$ 4,396.68	\$ 261.34		\$ 261.34		\$ 4,919.36
10	235 BELL AND ALLEN	1 of 6	12	\$ 1,317.89	\$ 201.10	\$ 58.83	\$ 98.04		\$ 1,675.86
11	236 BELLOWES	2 of 8	6	\$ 401.25	\$ 66.88		\$ 66.88		\$ 535.01
12	240 BENTLEY & DEPUÉ	1 of 20	351	\$ 135,266.04	\$ 22,371.02		\$ 60,501.08		\$ 218,138.14
13	244 BIG SWAMP IC	2 of 2	44	\$ 5,927.02	\$ 492.10		\$ 345.17		\$ 6,764.29
14	245 BIG THORNAPPLE		9792	\$ 74,464.21	\$ 42,744.00	\$ 1,352.00	\$ 11,232.00	\$ 208.00	\$ 130,000.21
15	248 BLISS AND MCCLELLAND IC	4 of 15	23	\$ 10,911.88	\$ 2,378.23		\$ 699.48		\$ 13,989.59
16	249 BOATMAN	1 of 3	11	\$ 523.39	\$ 66.67		\$ 76.60		\$ 666.66
17	252 BODELL	1 of 4	4	\$ 182.29	\$ 25.87		\$ 50.48		\$ 258.64
18	254 BOND	2 of 3	26	\$ 3,533.24			\$ 367.09		\$ 3,900.33
19	258 BOYER (EATON)	2 of 3	24	\$ 2,004.28	\$ 12.75		\$ 89.25		\$ 2,106.28
20	260 BRADLEY (KALAMO)	1 of 2	37	\$ 676.69	\$ 65.28		\$ 91.96		\$ 833.93
21	261 MCCABE	2 of 3	23	\$ 3,009.95	\$ 1,088.00		\$ 1,342.04		\$ 5,439.99
22	266 GAYTON BRANCH ONE	2 of 10	57	\$ 5,042.48	\$ 298.01		\$ 619.87		\$ 5,960.36
23	272 BRETTON WOODS	2 of 2	129	\$ 4,866.06	\$ 781.54		\$ 1,895.23		\$ 7,542.83
24	277 BRIGHTY	2 of 4	19	\$ 2,746.35	\$ 360.50	\$ 127.98	\$ 370.23		\$ 3,605.06
25	278 BRONSON ROGERS KINGSLAND		104	\$ 1,353.03	\$ 280.50		\$ 66.47		\$ 1,700.00
26	280 BROWN		67	\$ 3,589.50	\$ 1,000.00	\$ 11.00	\$ 399.50		\$ 5,000.00
27	281 BRUBAKER AND HORACE	2 of 2	334	\$ 4,762.24	\$ 382.18	\$ 751.44	\$ 1,372.79	\$ 88.88	\$ 7,357.53
28	282 BRUNDIGE AND WILCOX		100	\$ 2,520.60	\$ 240.00	\$ 5.40	\$ 234.00		\$ 3,000.00
29	283 SAVAGE	2 of 3	31	\$ 2,410.44	\$ 367.12		\$ 281.76		\$ 3,059.32
30	286 GETTYSBURG	12 of 20	159	\$ 82,059.48	\$ 25,824.30		\$ 55,952.65		\$ 163,836.43
31	288 BUCHANAN	2 of 2	44	\$ 4,596.32	\$ 757.49		\$ 707.62		\$ 6,061.43
32	290 BURKHEAD		63	\$ 3,222.80	\$ 400.00		\$ 377.20		\$ 4,000.00
33	291 BURNS	6 of 20	122	\$ 96,357.03	\$ 40,719.02		\$ 19,198.16	\$ 715.02	\$ 156,989.23
34	294 BURNS VILLAGE EXTENSION	2 of 15	56	\$ 22,617.60	\$ 9,752.94		\$ 4,876.47		\$ 37,247.01
35	294-S BURNS VILLAGE EXTENSION SUPP	2 of 15	1	\$ 422.75					\$ 422.75
36	296 BURRELL IC	10 of 15	29	\$ 18,848.91	\$ 11,525.08		\$ 14,630.52		\$ 45,004.51
37	298 BUTTERFIELD	2 of 4	20	\$ 780.46	\$ 306.26		\$ 1,093.78		\$ 2,180.50

	A	B	C	D	E	F	G	H	I
	Project	Multiple Year	# of Parcels	TOTAL LAND OWNERS	TOTAL AT- LARGE	TOTAL MDOT	TOTAL ECRC	TOTAL RAILROAD	SUB-TOTAL
3									
38	299 BUTTERNUT CR TILSON BRYAN	1 of 2	1071	\$ 21,271.02	\$ 3,430.34	\$ 758.88	\$ 2,217.82	\$ 330.44	\$ 28,008.50
39	309 BARRETT (EATON RAPIDS)	1 of 3	40	\$ 2,387.00	\$ 300.00		\$ 255.30		\$ 2,942.30
40	311 BLAIR ACRES	1 of 2	122	\$ 3,109.27	\$ 458.75		\$ 1,019.80		\$ 4,587.82
41	323 CARMAN	11 of 15	74	\$ 23,924.19	\$ 1,938.69		\$ 1,904.47	\$ 264.68	\$ 28,032.03
42	326- 3 Carrier Crk Supplemental	17 of 19	2	\$ 5,124.40	\$ 19,118.48				\$ 24,242.88
43	326-1 CARRIER CREEK	17 of 20	1747	\$ 1,233,940.41	\$ 78,483.08		\$ 188,582.55	\$ 3,087.41	\$ 1,504,093.45
44	326-MA22 CARRIER CREEK MAINTENANCE		3706	\$ 35,121.55	\$ 7,366.99	\$ 3,109.07	\$ 4,324.19	\$ 78.20	\$ 50,000.00
45	332 CHAPMAN	1 of 7	25	\$ 1,760.29	\$ 348.36	\$ 9.29	\$ 46.45		\$ 2,164.39
46	337 HUNTER AND CHILDS	15 of 15	18	\$ 9,121.69	\$ 8,677.66		\$ 3,501.48		\$ 21,300.83
47	338 CHURCH AND MCCLINTIC	1 of 15	292	\$ 62,591.69	\$ 30,193.67		\$ 16,258.12	\$ 278.71	\$ 109,322.19
48	339 CHURCHILL	2 of 2	41	\$ 4,361.53	\$ 444.40		\$ 467.73		\$ 5,273.66
49	346 CODDING	2 of 6	17	\$ 2,000.66	\$ 130.43		\$ 216.26		\$ 2,347.35
50	347 COLE (CARMEL)	1 of 4	49	\$ 2,853.20	\$ 712.58		\$ 1,187.63		\$ 4,753.41
51	351 COLE WRIGHT AND HELMS		156	\$ 4,376.90	\$ 660.00		\$ 463.10		\$ 5,500.00
52	355 COLTON	1 of 8	41	\$ 2,255.73	\$ 131.61		\$ 244.79		\$ 2,632.13
53	358 COOLEY	2 of 5	40	\$ 3,695.08	\$ 93.57		\$ 514.64		\$ 4,303.29
54	362 COUNTY FARM	2 of 5	55	\$ 3,315.92	\$ 195.52		\$ 376.06		\$ 3,887.50
55	364 COX	1 of 8	15	\$ 728.46	\$ 48.56		\$ 194.26		\$ 971.28
56	365 CRANDALL	2 of 2	53	\$ 3,009.60	\$ 303.00		\$ 304.52		\$ 3,617.12
57	366 CRONK AND BRANCH ONE	2 of 10	24	\$ 4,386.91	\$ 10.32		\$ 10.32		\$ 4,407.55
58	367 CROSS AND HORTON	2 of 3	12	\$ 844.56	\$ 64.84		\$ 305.85		\$ 1,215.25
59	368 CROUP	1 of 4	23	\$ 2,763.40	\$ 425.04		\$ 1,062.61		\$ 4,251.05
60	369 CRYDERMAN LAKE INTERCOUNTY	2 of 2	431	\$ 25,062.24	\$ 4,513.59	\$ 575.98	\$ 2,593.63	\$ 390.73	\$ 33,136.17
61	374 CAMBRIDGE AND BRANCHES	1 of 3	68	\$ 2,268.67	\$ 136.68		\$ 328.02		\$ 2,733.37
62	378 CARLTON		50	\$ 1,251.75	\$ 120.00		\$ 128.25		\$ 1,500.00
63	379 BALDWIN		54	\$ 1,343.40	\$ 400.00	\$ 77.00	\$ 179.60		\$ 2,000.00
64	389 DAKEN AND BOYER		265	\$ 4,963.80	\$ 480.00	\$ 27.00	\$ 529.20		\$ 6,000.00
65	390 DARLING	2 of 2	29	\$ 1,060.33	\$ 378.40		\$ 252.27		\$ 1,691.00
66	391 DAVIS EXTENSION	2 of 2	32	\$ 1,843.40	\$ -		\$ 247.25		\$ 2,090.65
67	396 DECKE	1 of 5	16	\$ 4,716.86	\$ 599.83		\$ 136.33		\$ 5,453.02
68	402-1 DELTA SECTION 17	15 of 20	97	\$ 36,809.45	\$ -		\$ 14,846.13		\$ 51,655.58
69	406 DENSMORE PERKINS AND FISH CREEK		307	\$ 8,866.11	\$ 1,350.01	\$ 102.38	\$ 931.50		\$ 11,250.00
70	407 DERNIER	2 of 5	17	\$ 2,013.50	\$ 119.58		\$ 235.57		\$ 2,368.65
71	413 DIVINE	2 of 3	41	\$ 2,725.75	\$ 272.00		\$ 243.78	\$ 130.56	\$ 3,372.09
72	420 DOXIE AND EXTENSION	2 of 4	55	\$ 3,313.60	\$ 193.11		\$ 353.39		\$ 3,860.10

	A	B	C	D	E	F	G	H	I
	Project	Multiple Year	# of Parcels	TOTAL LAND OWNERS	TOTAL AT- LARGE	TOTAL MDOT	TOTAL ECRC	TOTAL RAILROAD	SUB-TOTAL
3									
73	430 DIMONDALE ESTATES		107	\$ 2,151.00	\$ 1,431.00		\$ 18.00		\$ 3,600.00
74	442 EAST SIDE NARROW LAKE & BRANCH	2 of 2	30	663.15	100.94		\$ 242.25		\$ 1,006.34
75	448 ELLETSON	2 of 10	11	2,116.60	163.34		\$ 442.37		\$ 2,722.31
76	449 ELLIOTT	2 of 10	17	878.23	\$ 54.37		\$ 154.72		\$ 1,087.32
77	452 FOX RIDGE	2 of 5	51	3,122.74	1,237.60		\$ 1,751.20		\$ 6,111.54
78	454 FAIRFAX	2 of 4	22	1,431.92	148.32	\$ 21.51	\$ 148.88		\$ 1,750.63
79	455 FAST		55	892.65	\$ 110.00		\$ 97.35		\$ 1,100.00
80	461 FIGG (WINDSOR)	2 of 5	27	1,825.06	540.64		\$ 270.32		\$ 2,636.02
81	464 FISHER (ROXAND)	2 of 6	7	811.61	125.63		\$ 109.72		\$ 1,046.96
82	466 FIVE CORNERS	1 of 4	109	3,107.95	1,050.10	\$ 467.30	\$ 635.32		\$ 5,260.67
83	469 FOREST GLEN	14 of 20	92	25,509.07			\$ 21,158.91		\$ 46,667.98
84	470 FOWLER RELAID		42	2,004.00	\$ 200.00	\$ 83.25	\$ 212.75		\$ 2,500.00
85	474 FULTON	3 of 20	45	20,898.34	23,253.73		\$ 23,320.77		\$ 67,472.84
86	485 GAGE RELAID AND CORSETT	2 of 4	37	5,749.30	\$ 228.56		\$ 739.75		\$ 6,717.61
87	489 GARLOCK FOSTER BRANCHES		297	1,909.50	\$ 840.00		\$ 1,250.50		\$ 4,000.00
88	490 GARVEY	3 of 20	57	49,028.47			\$ 8,332.48		\$ 57,360.95
89	492 GETTER	2 of 3	22	1,679.81	170.00		\$ 275.19		\$ 2,125.00
90	493 CROOKED BROOK IC	1 of 15	120	48,334.25	7,588.94		\$ 5,388.15		\$ 61,311.34
91	494c Gilbert & West Town IC	14 of 20	123	3,619.53	473.45		\$ 490.62		\$ 4,583.60
92	495 GLENN NO 2	1 of 20	40	59,300.54	0.00		\$ 10,963.43		\$ 70,263.97
93	496 GRAGG	1 of 2	10	1,208.01	152.91	\$ 91.75	\$ 76.46		\$ 1,529.13
94	497 GRAHAM		59	1,245.20	500.00		\$ 254.80		\$ 2,000.00
95	498 GRAHAM AND SOUTH WINDSOR		115	2,275.00	577.50	\$ 525.00	\$ 122.50		\$ 3,500.00
96	501 GRANT	2 of 4	59	8,263.02	803.40		\$ 976.13		\$ 10,042.55
97	502 GILDART AND MUD LAKE		131	3,375.00	675.00		\$ 450.00		\$ 4,500.00
98	504 GREENFIELD ACRES		114	1,506.80	1,000.00	\$ 80.00	\$ 1,413.20		\$ 4,000.00
99	505 GRIDLEY		114	2,050.50	200.00		\$ 249.50		\$ 2,500.00
100	506 GRIER	1 of 2	32	630.51	61.19	\$ 35.57	\$ 51.63		\$ 778.90
101	508 GROAK	1 of 4	22	1,694.04	190.81		\$ 211.80		\$ 2,096.65
102	509 GROOMS		31	1,243.05	120.00		\$ 136.95		\$ 1,500.00
103	510 GRUESBECK CLARK BROUGHTON	2 of 2	191	12,391.57	1,252.40		\$ 1,444.96		\$ 15,088.93
104	514 GUINAN	6 of 10	44	23,428.71			\$ 5,615.98		\$ 29,044.69
105	529 HADDIX	1 of 3	57	1,273.58	154.31	\$ 31.63	\$ 106.94		\$ 1,566.46
106	536 HARPSTER	2 of 9	9	1,797.50	104.94		\$ 196.46		\$ 2,098.90
107	537 HARRIETT AVENUE		133	3,217.65	570.00	\$ 497.61	\$ 1,414.74		\$ 5,700.00

	A	B	C	D	E	F	G	H	I
	Project	Multiple Year	# of Parcels	TOTAL LAND OWNERS	TOTAL AT- LARGE	TOTAL MDOT	TOTAL ECRC	TOTAL RAILROAD	SUB-TOTAL
3									
108	540 HART IC		16	2,070.97	258.00	\$ 26.57	\$ 156.35	\$ 68.11	\$ 2,580.00
109	541 HAVES	2 of 2	107	6,680.94	\$ 934.24		\$ 838.02		\$ 8,453.20
110	543 HAZEL	2 of 5	90	2,576.88	467.84	\$ 467.84	\$ 935.68		\$ 4,448.24
111	544 HEISRODT	2 of 2	27	1,826.60	\$ 186.60		\$ 357.79		\$ 2,370.99
112	546 HESS	5 of 5	28	3,563.98	\$ 457.42		\$ 325.70		\$ 4,347.10
113	547 HETRICK	14 of 20	66	31,881.60	14,882.40		\$ 6,641.27		\$ 53,405.27
114	554 HOLBROOK	5 of 5	20	1,976.88	324.99		\$ 245.91		\$ 2,547.78
115	555 HOLDEN		109	1,641.00	160.00		\$ 199.00		\$ 2,000.00
116	567 HULL	2 of 3	42	3,055.61	323.67		\$ 247.52		\$ 3,626.80
117	573 HUTCHINGS	1 of 3	55	1,602.29	271.74		\$ 181.51		\$ 2,055.54
118	584 INGERSOLL		14	525.00	225.00		\$ 750.00		\$ 1,500.00
119	586 KENYON IC	1 of 3	5	1,707.06	316.61		\$ 351.53		\$ 2,375.20
120	592 IRVINGDALE ACRES		16	759.00	160.00		\$ 1,081.00		\$ 2,000.00
121	597 JOHN EARL	4 of 20	898	\$ 131,788.71	\$ 10,812.61		\$ 23,682.14		\$ 166,283.46
122	597-19S JOHN EARL SUPPLEMENTAL	4 of 20	1	\$ 7,041.13		\$ 541.37	\$ 1,209.51	\$ 96.70	\$ 7,041.13
123	598 JOHNSON	2 of 4	92	4,336.29			\$ 1,800.00		\$ 6,183.87
124	601 KELLER		120	2,700.00	\$ 3,000.00		\$ 7,141.43		\$ 7,500.00
125	608 KINNIE BROOK	7 of 20	51	31,816.62	2,353.80		\$ 319.61		\$ 41,311.85
126	609 KINT	1 of 2	48	2,981.34	458.76	\$ 63.46	\$ 100.80		\$ 3,823.17
127	615 LAMONT		179	1,544.40	354.80		\$ 476.85		\$ 2,000.00
128	618 LEISHER	2 of 3	83	4,489.71	\$ 415.14		\$ 104.90	\$ 18.70	\$ 5,381.70
129	622 LETT	1 of 2	19	776.44	\$ 103.60		\$ 36.02		\$ 1,003.64
130	625 LITCHFIELD	1 of 4	9	482.50	\$ 27.29		\$ 3,403.39		\$ 545.81
131	630 LOVELESS	5 of 10	21	26,131.12	\$ 3,403.39		\$ 4,783.44		\$ 32,937.90
132	631 LUMBERT	2 of 10	14	\$ 11,776.21	\$ 10,100.08		\$ 341.12		\$ 26,659.73
133	632 LUNDQUIST	1 of 10	16	2,380.61	302.41		\$ 50.50		\$ 3,024.14
134	635 LACEY LAKE LEVEL	2 of 2	39	785.52	151.49		\$ 300.48		\$ 987.51
135	636 LITTLE THORNAPPLE	2 of 2	1146	27,597.99	\$ 2,202.31	\$ 300.48	\$ 2,835.07		\$ 32,935.85
136	645 MAST	2 of 2	20	2,414.55	242.40		\$ 372.99		\$ 3,029.94
137	646 MAPLEWOOD		47	2,100.00	700.00		\$ 700.00		\$ 3,500.00
138	657 MERRILL		20	768.30	80.00	\$ 76.80	\$ 74.90		\$ 1,000.00
139	660 MILBOURN ALLEN AND CRANE	2 of 2	655	18,563.87	\$ 1,120.29	\$ 142.41	\$ 2,247.70		\$ 22,074.27
140	661 MILBOURN EAST-WEST EXT	1 of 5	183	4,395.19	\$ 556.35	\$ 49.52	\$ 562.47		\$ 5,563.53
141	663 MILES	2 of 2	28	1,802.13	\$ 252.50		\$ 392.89		\$ 2,447.52
142	667 MILLS AND BLY		184	3,688.09	564.00		\$ 447.91		\$ 4,700.00

	A	B	C	D	E	F	G	H	I
	Project	Multiple Year	# of Parcels	TOTAL LAND OWNERS	TOTAL AT- LARGE	TOTAL MDOT	TOTAL ECRC	TOTAL RAILROAD	SUB-TOTAL
3									
143	669 MILLS AND PRICHARD		197	2,734.55	420.00	\$ 26.95	\$ 318.50		\$ 3,500.00
144	670 MITCHELL (BENTON)	2 of 2	47	4,434.96	525.20	\$ 297.39	\$ 433.29		\$ 5,690.84
145	673 MIX	2 of 2	19	1,227.10	242.34		\$ 145.40		\$ 1,614.84
146	675 MOON	1 of 3	15	1,321.03	205.74		\$ 187.74		\$ 1,714.51
147	683 MUNSON	3 of 15	91	\$ 40,539.00	\$ 15,178.87		\$ 8,068.77		\$ 63,786.64
148	691 MCCREERY	2 of 20	42	34,892.95	14,715.27		\$ 16,186.80	\$ 2,704.96	\$ 68,499.98
149	694 MCGILVRA	2 of 15	108	42,476.80	21,344.63		\$ 5,432.78		\$ 69,254.21
150	696 MCMULLEN AND BRANCHES	2 of 4	73	4,298.50			\$ 172.61		\$ 4,471.11
151	699 MCPHEE	2 of 6	22	2,603.42	273.00		\$ 292.79	\$ 243.32	\$ 3,412.53
152	719 NEEDMORE AND BRANCH		37	1,179.60	150.00		\$ 170.40		\$ 1,500.00
153	721 NELSON		31	1,500.00	100.00		\$ 400.00		\$ 2,000.00
154	723 NEWELL	1 of 2	12	404.24	40.63		\$ 63.03		\$ 507.90
155	726 NVE AND EATON	2 of 2	126	3,259.45	189.30	\$ 43.16	\$ 262.75		\$ 3,754.66
156	731 OCHSENBEIN		30	750.00	\$ 90.00		\$ 660.00		\$ 1,500.00
157	732 O'DELL	2 of 3	34	1,931.19	275.33		\$ 523.13		\$ 2,729.65
158	733 OLD MAID, HARRIS, WHALEY	6 of 20	409	83,517.46	6,564.50		\$ 9,926.57	\$ 713.87	\$ 100,722.40
159	733-S OLD MAID SUPPLEMENTAL	6 of 20	33	18,530.49			\$ 46,696.82		\$ 65,227.31
160	740 OTTNEY		15	645.00	105.00		\$ 250.00		\$ 1,000.00
161	742 OWEN-EATON RAPIDS	1 of 3	53	2,004.75	184.01	\$ 80.96	\$ 30.36		\$ 2,300.08
162	745 OLD RIVER TRAIL		57	2,000.00	125.00		\$ 375.00		\$ 2,500.00
163	746 PADDLE TOWN SEWER		28	1,365.00	420.00		\$ 315.00		\$ 2,100.00
164	748 PALMER	1 of 6	41	1,369.62	79.36		\$ 138.24		\$ 1,587.22
165	752 PATTERSON AND DUBOIS	3 of 15	146	71,406.88			\$ 13,023.03		\$ 84,429.91
166	756 PEACOCK CARTER & REESE		16	1,645.80	\$ 200.00		\$ 154.20		\$ 2,000.00
167	759 PHILLIPS TOWNSHIP	2 of 3	55	\$ 4,062.61	611.87		\$ 417.09		\$ 5,091.57
168	764 PINNOCK	2 of 2	53	4,672.11	277.63		\$ 512.50		\$ 5,462.24
169	769 POTTER (BENTON)		323	\$ 11,704.50	\$ 3,037.90	\$ 484.50	\$ 1,654.10	\$ 119.00	\$ 17,000.00
170	772 POTTER MULLIKEN EATON	1 of 2	211	\$ 4,394.54	\$ 2,218.14	\$ 86.51	\$ 369.69	\$ 327.55	\$ 7,396.43
171	780 PRICE	2 of 2	7	524.56	1,256.26		\$ 500.00		\$ 2,280.82
172	785 PHILLIPS	1 of 4	16	1,752.90	350.57		\$ 233.72		\$ 2,337.19
173	796 RANDALL	2 of 2	17	\$ 936.18	\$ 149.35	\$ 96.83	\$ 62.23		\$ 1,244.59
174	803 REEDER AND OVERFLOW	2 of 5	23	1,680.90	197.59	\$ 38.14	\$ 59.28		\$ 1,975.91
175	809 RIMMEL	2 of 4	18	1,328.43	77.25		\$ 139.36		\$ 1,545.04
176	814 ROBINSON		159	2,318.80	849.20	\$ 122.00	\$ 221.60	\$ 15.20	\$ 3,526.80
177	815 RIVER COVE		20	1,170.00	225.00		\$ 105.00		\$ 1,500.00

	A	B	C	D	E	F	G	H	I
	Project	Multiple Year	# of Parcels	TOTAL LAND OWNERS	TOTAL AT- LARGE	TOTAL MDOT	TOTAL ECRC	TOTAL RAILROAD	SUB-TOTAL
3									
178	821 RUSSELL		62	\$ 3,841.00	\$ 649.00	\$ 138.00	\$ 372.00		\$ 5,000.00
179	822 REUBEN	1 of 4	27	\$ 1,388.47	\$ 145.25		\$ 281.98		\$ 1,815.70
180	826 REED IC	3 of 3	51	\$ 1,762.83		\$ 141.91	\$ 130.66		\$ 2,035.40
181	830-1 SHERWOOD FOREST	14 of 20	55	22,284.46			\$ 3,984.15		\$ 26,268.61
182	834 SARATOGA		46	\$ 1,700.00	\$ 100.00		\$ 200.00		\$ 2,000.00
183	840 HAMLIN SECTION 16	2 of 4	15	1,748.98	412.00		\$ 412.00		\$ 2,572.98
184	842 SIDWELL AND RELAND MILLS		56	2,967.65	175.00		\$ 357.35		\$ 3,500.00
185	843 SEITLER	1 of 4	13	590.23	35.07		\$ 76.10		\$ 701.40
186	845-1 SHARP	15 of 15	214	37,494.25			\$ 9,070.83		\$ 46,565.08
187	847 SHAYTOWN	2 of 2	34	1,016.16	\$ 147.99		\$ 12.50		\$ 1,176.65
188	849 SHELLHORN & REAHM INTERCOUNTY	2 of 3	1	246.03	\$ 14.22	\$ 24.18			\$ 284.43
189	850 SHERMAN	1 of 6	38	1,694.79	\$ 317.76		\$ 105.92		\$ 2,118.47
190	854 SHRONTZ	2 of 5	26	7,045.59	\$ 873.60		\$ 816.82		\$ 8,736.01
191	856 SILVER CREEK	1 of 7	283	5,530.78	\$ 657.28		\$ 394.36		\$ 6,582.42
192	857 SKINNER	2 of 2	52	3,135.21	\$		\$ 349.21		\$ 3,484.42
193	858 SKINNER EXTENSION	2 of 2	136	2,111.90			\$ 183.68		\$ 3,058.74
194	862 SNYDER & WALKER IC	7 of 8	4	4,621.64	192.57				\$ 4,814.21
195	867 SPORE	2 of 2	15	2,508.67	332.50	\$ 202.82	\$ 280.96		\$ 3,324.95
196	871 SHEPARD		32	3,474.00	360.00	\$ 310.95	\$ 355.05		\$ 4,500.00
197	876 SUNFIELD SECTION 9	2 of 2	35	1,988.39	250.00	\$ 89.25	\$ 172.25		\$ 2,499.89
198	882 SCOTT	1 of 4	9	537.23	54.91		\$ 94.24		\$ 686.38
199	901 THEO AVENUE		61	\$ 1,954.40	\$ 350.00		\$ 1,195.60		\$ 3,500.00
200	902 THOMAS (BENTON-ONEIDA)	1 of 3	41	\$ 1,384.95	\$ 171.40		\$ 157.69		\$ 1,714.04
201	903 THOMAS (ROXAND-SUNFIELD)	1 of 4	22	\$ 696.97	\$ 77.99		\$ 285.98		\$ 1,060.94
202	920-2 THORNAPPLE & EXTENSION	12 of 15	734	\$ 36,503.57	\$ 6,166.59		\$ 3,433.35	\$ 1,593.81	\$ 47,697.32
203	929 VAN ALLEN	1 of 3	18	\$ 1,358.86	\$ 171.21		\$ 181.99		\$ 1,712.06
204	938 WALSH	2 of 3	57	2,546.03	265.20		\$ 333.16		\$ 3,144.39
205	944-20 WATSON NO. 2	2 of 2	55	4,527.75			\$ 664.14		\$ 5,191.89
206	945 WEAVER	1 of 3	49	565.18	199.55		\$ 163.27		\$ 928.00
207	948 WILLIAMSBURG		212	1,750.00	525.00		\$ 1,225.00		\$ 3,500.00
208	957 WILCOX (BROOKFIELD)	2 of 4	22	3,946.50	486.55		\$ 973.10		\$ 5,406.15
209	964 WILLIS-SHAW	2 of 3	62	5,726.75	\$ 1,849.54	\$ 467.30	\$ 361.10		\$ 8,404.69
210	967 WILSON (KALAMO)	2 of 2	22	3,727.95	393.90		\$ 606.11		\$ 4,727.96
211	970 WINCHELL AND UNION	2 of 10	134	11,056.32	\$ 2,019.55		\$ 1.31		\$ 13,077.18
212	972 WINSLOW	2 of 3	4	338.46	\$ 78.89		\$ 91.61		\$ 508.96

TABLE 2

TWELVE-YEAR SUMMARY OF ASSESSMENT HISTORY

Twelve Year Summary of Assessment History

	2011	2012	2013	2014
Number of Districts Levied	128	132	122	119
Number of Parcels	23,393	22,230	14,410	19,368
Levied against Eaton County	773,514.67	752,013.86	712,957.69	682,939.66
Levied against State of Michigan (a)	6,582.98	6,053.25	13,292.85	20,142.76
Levied against Local Government (b)	562,924.23	506,917.31	431,306.18	423,961.26
Levied against Railroad Properties (c)	9,650.87	10,578.57	8,886.31	8,959.92
Levied against Private Lands	4,051,247.31	4,050,582.83	3,565,845.77	3,313,652.61
Total Special Assessment (d):	5,403,920.06	5,326,145.82	4,746,698.80	4,449,656.20

	2015	2016	2017	2018
Number of Districts Levied	133	87	119	141
Number of Parcels	31,829	21,393	26,153	25,170
Levied against Eaton County	667,801.55	564,850.90	628,110.60	630,555.42
Levied against State of Michigan (a)	25,927.66	22,913.76	26,609.24	24,568.02
Levied against Local Government (b)	509,933.03	425,468.98	471,435.96	436,628.92
Levied against Railroad Properties (c)	8,721.61	7,309.99	11,184.32	8911.32
Levied against Private Lands	3,319,794.05	2,974,997.72	3,371,471.37	3,246,214.18
Total Special Assessment (d):	4,532,177.90	3,995,541.35	4,508,811.49	4,346,877.86

	2019	2020	2021	2022
Number of Districts Levied	229	148	182	210
Number of Parcels	31,280	28,716	38,314	43,095
Levied against Eaton County	648,264.83	695,306.30	751,551.98	772,472.03
Levied against State of Michigan (a)	30,155.64	28,158.88	33,534.85	23,351.82
Levied against Local Government (b)	473,350.27	507,626.45	795,778.89	629,083.23
Levied against Railroad Properties (c)	8,670.17	8,291.45	11,587.43	11,522.45
Levied against Private Lands	3,288,968.05	3,269,758.97	3,686,968.12	3,580,634.70
Total Special Assessment (d):	4,449,408.96	4,509,142.05	5,279,421.27	5,017,064.23

NOTES

- (a) Excludes prepayments received from MDOT for multiple year levies (typically before bonding).
- (b) Includes amounts levied for benefits to local municipal streets.
- (c) Includes amounts billed directly to railroads for lands not identified by standard parcel code numbers.
- (d) Excludes prepayments received from all sources prior to date of levy.

FINANCE

A common misconception is that the Board of Commissioners allocates a certain amount of general revenue funds each year to pay for drain maintenance. Instead, all expenses incurred for the construction, repair or maintenance of county drains, including legal and engineering expense, are reimbursed through special assessment. Each of the drainage districts in the county has its own separate account from which invoices are paid and into which proceeds from assessments are deposited. The drain commissioner is required to give an account of the fund balance at the end of each fiscal year. The fiscal year for the drain commissioner is currently January 1 through December 31.

Table 3 lists cash on hand in each account (001.801), assets in the construction fund (001.100), assets in the debt service fund (001.851), receivables from interest bearing loans to other drainage districts (084.801) and the value of all assets (199.000). Only bonded accounts or projects for which long-term loans were procured have construction and debt service funds.

Table 4 lists the liabilities for each account and the source of the funds. Most liabilities will be erased in June of 2023 with proceeds from 2022 tax collections although a few may not be reconciled until the following year. Liabilities that have occurred as a result of a bond sale are not reflected in this table.

Promissory Notes are interest bearing short term obligations between drainage districts and are typically employed when an expense exceeds \$1,000 for a particular repair. Although the Drain Code establishes a *drain revolving fund* for paying repair expense, the amount allocated in Eaton County is insufficient to begin to cover actual costs given the number of repairs completed over the course of a year.

Security Agreements or Notes are executed when a drainage district borrows from a banking institution or an individual. Occasionally securities are needed to pay for drain maintenance because of high costs or because assessments for the work will be levied over a number of years. Most security agreements or notes however are for loans secured for preliminary expenses leading to the eventual construction of a new drain. Security agreements and notes are typically paid off when a construction loan is secured or bonds are sold.

Obligations to the Drain Revolving Fund must be repaid within ten years of an expense. The amounts listed in Table 4 reflect outstanding obligations as of December 31, 2022. Some of these will be converted to promissory obligations before 2022 assessment levies are received in order to maintain a balance in the drain revolving fund to cover smaller expenses.

Table 5 lists drain orders issued during the past year.

TABLE 3
ASSETS IN DRAIN ACCOUNTS

03/10/2023
04:36 pm

CURRENT BALANCES REPORT
AS OF 12/31/2022

PAGE 1

DRAIN CODE	DRAIN NAME	001.000 Cash	001.100 Construction	001.851 Debt Cash	084.801 Receivable fr	199.000 Total Assets
1001	ALSPAUGH	16.36	0.00	0.00	0.00	2,013.92
1002	DANE'S LAKE	0.00	0.00	0.00	0.00	0.00
1003	WALWORTH	0.00	0.00	0.00	0.00	0.00
1004	SHINER	0.00	0.00	0.00	0.00	0.00
1005	HADDIX (ROXAND)	0.00	0.00	0.00	0.00	0.00
1006	MEAD (KALAMO)	129.47	0.00	0.00	0.00	129.47
1007	SECOND LAKE INTERCOUNTY	0.00	0.00	0.00	0.00	0.00
1008	RULE	0.00	0.00	0.00	0.00	0.00
1009	LOWER SPRINGBROOK	0.00	0.00	0.00	0.00	0.00
1010	TRISKETT	0.00	0.00	0.00	0.00	0.00
1011	BELAIRE HILLS	0.00	0.00	0.00	0.00	0.00
1012	BOWEN	0.00	0.00	0.00	0.00	0.00
1013	BROWN (KALAMO)	0.00	0.00	0.00	0.00	0.00
1014	DALE	0.00	0.00	0.00	0.00	0.00
1015	DAVIS	0.00	0.00	0.00	0.00	0.00
1016	FOWLER (KALAMO)	0.00	0.00	0.00	0.00	0.00
1017	NELSON & GOULD	0.00	0.00	0.00	0.00	0.00
1018	POLLARD	0.00	0.00	0.00	0.00	0.00
1019	SECTION 7 (EATON)	0.00	0.00	0.00	0.00	0.00
1020	ROUSE (KALAMO)	0.00	0.00	0.00	0.00	0.00
1021	TARBELL	0.00	0.00	0.00	0.00	0.00
1022	WILE SOUTH	0.00	0.00	0.00	0.00	0.00
1023	HARVEST PARK	0.00	0.00	0.00	0.00	0.00
150	4037 W SAGINAW	0.00	0.00	0.00	0.00	0.00
200	Revolving Fund Control	2,550.30	0.00	0.00	0.00	2,550.30
201	ABEL	748.60	0.00	0.00	0.00	748.60
202	ACKLEY	0.00	0.00	0.00	0.00	0.00
203	ALDRICH	31.51	0.00	0.00	0.00	31.51
204	AUTUMN WOODS	0.00	0.00	0.00	0.00	0.00
205	AMES RELIEF	4,797.14	0.00	0.00	0.00	22,517.32
206	ALLEN RICE AND BRANCH	0.00	0.00	0.00	0.00	0.00
207	AMES	459.22	0.00	0.00	0.00	1,496.96
208	ANDREWS	4,055.83	0.00	0.00	0.00	4,055.83
209	ARMSTRONG HILLS	1,605.79	0.00	0.00	0.00	18,771.08
210	ARNOLD	0.00	0.00	0.00	0.00	0.00
211	ASH	0.00	0.00	0.00	0.00	0.00
212	AUSTIN	1,768.72	0.00	0.00	0.00	2,389.51
213	ARDEN-MAYCROFT	0.00	0.00	0.00	0.00	0.00
214	ALLISON HEIGHTS	1,383.97	0.00	0.00	0.00	4,167.37
215	ASHFORD MANOR	414.49	0.00	0.00	0.00	7,366.18
216	ZENTMYER	150.87	0.00	0.00	0.00	150.87
217	BAILEY	40.32	0.00	0.00	0.00	40.32
218	BAKER	0.00	0.00	0.00	0.00	0.00
219	BALL	94.11	0.00	0.00	0.00	94.11
220	BANK (Eaton)	0.00	0.00	0.00	0.00	0.00
221	BARHYTE	672.67	0.00	0.00	0.00	2,336.93
222	BENTLEY-DEPUE EXTENSION	0.00	0.00	0.00	0.00	0.00
223	BARNHART	454.43	0.00	0.00	0.00	454.43
224	BARRETT (Vermontville)	1,496.19	0.00	0.00	0.00	1,496.19
225	BARRETT: MAIN BRANCH	62.53	0.00	0.00	0.00	62.53
226	BARRY AND EATON INTERCOUNTY	0.00	0.00	0.00	0.00	0.00
227	BASELINE DEVIL'S LAKE INTERCOUN	42.55	0.00	0.00	0.00	42.55
228	BABCOCK	0.00	0.00	0.00	0.00	0.00
229	BASTEDO	0.00	0.00	0.00	0.00	0.00
230	BATTLE CREEK INTERCOUNTY	0.00	0.00	0.00	0.00	0.00
231	BATTLE CREEK & MUD LAKE	0.00	0.00	0.00	0.00	0.00
232	BATTLE CREEK INTERCOUNTY	0.00	0.00	0.00	0.00	0.00
233	BEASORE & MAIER INTERCOUNTY	1,274.56	0.00	0.00	0.00	1,274.56
234	BEAVER	0.00	0.00	0.00	0.00	0.00
235	BELL AND ALLEN	0.01	0.00	0.00	0.00	0.01
236	BELLOWS	0.00	0.00	0.00	0.00	0.00
237	BENJAMIN AND BRANCH	0.00	0.00	0.00	0.00	0.00
238	BANK INTERCOUNTY	0.00	0.00	0.00	0.00	0.00
239	BENNETT	0.00	0.00	0.00	0.00	0.00
240	BENTLEY & DEPUE	-65,106.29	2,421,198.53	104,301.25	0.00	2,460,393.49
241	BENTLEY: SOUTH BRANCH	0.00	0.00	0.00	0.00	0.00
242	BENTON	0.00	0.00	0.00	0.00	0.00
243	BIGELOW	0.00	0.00	0.00	0.00	0.00
244	BIG SWAMP INTERCOUNTY	765.59	0.00	0.00	0.00	765.59
245	BIG THORNAPPLE	182.00	0.00	0.00	0.00	182.00
246	BLAIR	120.90	0.00	0.00	0.00	120.90
247	BLASIER	0.00	0.00	0.00	0.00	0.00
248	BLISS AND McCLELLAND INTERCOUN	0.00	0.00	0.00	0.00	0.00
249	BOATMAN	0.00	0.00	0.00	0.00	0.00
250	BLY BRANCH NO. TWO	0.00	0.00	0.00	0.00	0.00
251	BOBIER	0.00	0.00	0.00	0.00	0.00
252	BODELL	0.00	0.00	0.00	0.00	0.00

DRAIN CODE	DRAIN NAME	001.000	001.100	001.851	084.801	199.000
		Cash	Construction	Debt Cash	Receivable fr	Total Assets
253	BOLLMAN & DAMON & BRANCHES	8,059.88	0.00	0.00	0.00	26,092.89
254	BOND	1,224.01	0.00	0.00	0.00	1,224.01
255	BOOTH AND HAUN	605.82	0.00	0.00	0.00	5,061.93
256	BORTON	138.15	0.00	0.00	0.00	1,335.29
257	BOSWORTH	0.00	0.00	0.00	0.00	0.00
258	BOYER EATON TWP	15.25	0.00	0.00	0.00	15.25
259	BOYER ROXAND TWP	0.00	0.00	0.00	0.00	0.00
260	BRADLEY (KALAMO)	0.00	0.00	0.00	0.00	0.00
261	MCCABE	-255.00	0.00	0.00	0.00	-255.00
262	BANK BRANCH	0.00	0.00	0.00	0.00	0.00
263	BLISS & McCLELLAND BRANCH INTER	0.00	0.00	0.00	0.00	0.00
264	BRADLEY	44.38	0.00	0.00	0.00	44.38
265	MARIETTA	87.60	0.00	0.00	0.00	87.60
266	GAYTON BRANCH ONE (Gayton & Pow	0.00	0.00	0.00	0.00	0.00
267	ACKLEY	0.00	0.00	0.00	0.00	0.00
268	BELLEVUE AND BRANCH	115.57	0.00	0.00	0.00	22,379.96
269	BANK-BRIGGS (Eaton)	0.00	0.00	0.00	0.00	0.00
270	TOWNLIN BROOK BRANCH	0.00	0.00	0.00	0.00	0.00
271	BRAY	0.00	0.00	0.00	0.00	0.00
272	BRETTON WOODS	0.00	0.00	0.00	0.00	0.00
273	BRIGGS	7,280.03	0.00	0.00	0.00	26,320.34
274	BROOKS RIVER LANDING	0.00	0.00	0.00	0.00	0.00
275	BROADBENT WOODS	4,425.87	0.00	0.00	0.00	21,987.68
276	MORRIS	0.00	0.00	0.00	0.00	0.00
277	BRIGHTY	0.00	0.00	0.00	0.00	0.00
278	BRONSON, ROGERS AND KINGSLAND	0.00	0.00	0.00	0.00	0.00
279	BROOKS	781.21	0.00	0.00	0.00	2,217.26
280	BROWN (Carmel/Walton)	0.00	0.00	0.00	0.00	0.00
281	BRUBAKER AND HORACE	187.79	0.00	0.00	0.00	187.79
282	BRUNDIGE AND WILCOX	0.00	0.00	0.00	0.00	0.00
283	SAVAGE	0.00	0.00	0.00	0.00	0.00
284	BRUNGER AND GLENN	192.99	0.00	0.00	0.00	192.99
285	BRYAN AND RELIEF	0.00	0.00	0.00	0.00	0.00
286	GETTYSBURG	8,949.56	0.00	820,241.56	0.00	957,380.92
287	BRYDE	373.82	0.00	0.00	0.00	3,076.37
288	BUCHANAN	0.01	0.00	0.00	0.00	0.01
289	BULOCK	1,782.75	0.00	0.00	0.00	29,037.82
290	BURKHEAD	0.00	0.00	0.00	0.00	0.00
291	BURNS	215.37	0.00	556,187.22	0.00	556,402.59
292	BURNS TILE	0.00	0.00	0.00	0.00	0.00
293	JONES	0.00	0.00	0.00	0.00	0.00
294	BURNS VILLAGE AND EXTENSION	30,237.87	0.00	44,007.20	0.00	220,002.93
295	BURNS VILLAGE AND STEMLER	0.00	0.00	0.00	0.00	0.00
296	BURRELL INTERCOUNTY	2,115.15	0.00	132,302.32	0.00	142,559.05
297	BURSLEY	0.00	0.00	0.00	0.00	0.00
298	BUTTERFIELD	14.39	0.00	0.00	0.00	14.39
299	BUTTERNUT CR., TILSON BR. AND B	391.26	0.00	0.00	0.00	391.26
300	HOLMES BRANCH	0.00	0.00	0.00	0.00	0.00
301	MILLS AND POST BRANCH	224.72	0.00	0.00	0.00	224.72
302	Moon & Hamilton Br (CARRIER CRE	0.00	0.00	0.00	0.00	0.00
303	BANK-BRIGGS INTERCOUNTY	0.00	0.00	0.00	0.00	0.00
304	PHELPS	315.56	0.00	0.00	0.00	315.56
305	CRICKET BR. WOODVIEW ESTATES	2,320.43	0.00	0.00	0.00	2,320.43
306	BRANCH OF THE DOLAN	828.45	0.00	0.00	0.00	828.45
307	BURT ROAD	9,800.84	0.00	0.00	0.00	104,597.16
308	BRONSON, ROGERS & KINGSLAND BR.	0.00	0.00	0.00	0.00	0.00
309	BARRETT (Eaton Rapids)	173.10	0.00	0.00	0.00	173.10
310	BLOTT	9.68	0.00	0.00	0.00	9.68
311	BLAIR ACRES	0.00	0.00	63.44	0.00	63.44
312	GARLOCK/FOSTER BR ONE EXT	50.13	0.00	0.00	0.00	50.13
313	NORRIS	0.00	0.00	0.00	0.00	0.00
314	WEST WILLOW HEIGHTS	60.14	0.00	0.00	0.00	60.14
316	WISEMAN	27.15	0.00	0.00	0.00	27.15
317	JORGENSEN	325.51	0.00	0.00	0.00	2,058.14
318	SPEARS	393.01	0.00	0.00	0.00	2,037.81
319	LEDGEWAY	0.00	0.00	0.00	0.00	0.00
320	WESTCHARME	613.96	0.00	0.00	0.00	613.96
321	BIG CREEK BRANCH ONE INTERCOUNT	0.00	0.00	0.00	0.00	0.00
322	CANAL ROAD	0.00	0.00	0.00	0.00	0.00
323	CARMAN	0.00	0.00	167,726.06	0.00	167,726.06
324	CARMEL AND EATON	51.94	0.00	0.00	0.00	51.94
325	Bank: LANTERN GREEN BRANCH	0.00	0.00	0.00	0.00	0.00
326	CARRIER CREEK	-33.47	0.00	3,545,499.89	0.00	3,545,466.42
327	CARROLL INTERCOUNTY	2,360.38	0.00	0.00	0.00	2,360.38
328	CARTER: WEST BRANCH	1,983.90	0.00	0.00	0.00	1,983.90
329	CEMETERY	201.22	0.00	0.00	0.00	201.22
330	COBURN: NORTH BRANCH	0.00	0.00	0.00	0.00	0.00

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CURRENT BALANCES REPORT
AS OF 12/31/2022

PAGE 3

DRAIN CODE	DRAIN NAME	001.000 Cash	001.100 Construction	001.851 Debt Cash	084.801 Receivable fr	199.000 Total Assets
331	CHAMBLIN	309.90	0.00	0.00	0.00	309.90
332	CHAPMAN	0.00	0.00	0.00	0.00	0.00
333	CHARLESWORTH	0.00	0.00	0.00	0.00	0.00
334	CHATFIELD	85.14	0.00	0.00	0.00	85.14
335	CHEAL	0.00	0.00	0.00	0.00	0.00
336	CHILDS	171.59	0.00	0.00	0.00	1,121.18
337	HUNTER and CHILDS	25.26	0.00	31,109.30	0.00	72,046.99
338	CHURCH AND McCLINTIC	0.00	78,123.53	19,451.37	0.00	97,574.90
339	CHURCHILL	0.00	0.00	0.00	0.00	0.00
340	CLAFLIN	1,137.56	0.00	0.00	0.00	10,391.33
341	CLARKE INTERCOUNTY	0.00	0.00	0.00	0.00	0.00
342	CLARKE AND BROUGHTON	0.00	0.00	0.00	0.00	0.00
343	CLEMENTS AND UNDERHILL	4,538.16	0.00	0.00	0.00	66,274.39
344	COBURN: N&S BR., MUD LAKE & MAR	0.00	0.00	0.00	0.00	0.00
345	COBURN: SOUTH BRANCH	0.00	0.00	0.00	0.00	0.00
346	CODDING	0.00	0.00	0.00	0.00	0.00
347	COLE (Carmel)	2,137.50	0.00	0.00	0.00	2,137.50
348	CHURCH/ McCLINTIC PACKARD HGWAY	0.00	0.00	0.00	0.00	0.00
349	COLE (Oneida)	0.00	0.00	0.00	0.00	0.00
350	COLE (Roxand)	0.00	0.00	0.00	0.00	0.00
351	COLE, WRIGHT AND HELMS	5.00	0.00	0.00	0.00	5.00
352	COLLIER AND MUD CREEK INTERCOUN	0.00	0.00	0.00	0.00	0.00
353	COLLIER AND MUD CREEK OVERFLOW	0.00	0.00	0.00	0.00	0.00
354	CENTER POINT	0.00	0.00	0.00	0.00	0.00
355	COLTON	0.00	0.00	0.00	0.00	0.00
356	DENSMORE: CONKLIN BRANCH	0.00	0.00	0.00	0.00	0.00
357	COOK	0.00	0.00	0.00	0.00	0.00
358	COOLEY	0.00	0.00	0.00	0.00	0.00
359	COOLEY EXTENSION	1,155.71	0.00	0.00	0.00	1,155.71
360	COOPER, FROST AND REYNOLDS	0.00	4,338,737.32	168,406.26	0.00	4,507,143.58
361	CORWIN	0.00	0.00	0.00	0.00	0.00
362	COUNTY FARM	26.48	0.00	0.00	0.00	26.48
363	COUNTY LINE INTERCOUNTY	1,553.20	0.00	0.00	0.00	25,341.73
364	COX	0.00	0.00	0.00	0.00	0.00
365	CRANDALL	0.00	0.00	0.00	0.00	0.00
366	CRONK AND BRANCH ONE	0.36	0.00	0.00	0.00	0.36
367	CROSS AND HORTON	0.00	0.00	0.00	0.00	0.00
368	CROUP	0.00	0.00	0.00	0.00	0.00
369	CRYDERMAN LAKE INTERCOUNTY	584.11	0.00	0.00	0.00	584.11
370	CUMMINGS	0.00	773,933.71	0.00	0.00	773,933.71
371	CLARK	4,460.30	0.00	0.00	0.00	4,460.30
372	CROY	0.00	0.00	0.00	0.00	0.00
373	CRANE BRANCH	0.00	0.00	0.00	0.00	0.00
374	CAMBRIDGE AND BRANCHES	264.13	0.00	0.00	0.00	264.13
375	TOWAR: CENTURY COMMERCE BRANCH	0.00	0.00	0.00	0.00	0.00
376	CARRIER CREEK: BROOKSIDE BRANCH	0.00	0.00	0.00	0.00	0.00
377	CARTER: EAST BRANCH	1,175.94	0.00	0.00	0.00	5,840.80
378	CARLTON	0.00	0.00	0.00	0.00	0.00
379	BALDWIN	0.00	0.00	0.00	0.00	0.00
387	DANN	0.00	0.00	0.00	0.00	0.00
388	DARKEN	0.00	0.00	0.00	0.00	0.00
389	DARKEN AND BOYER	0.00	0.00	0.00	0.00	0.00
390	DARLING	0.00	0.00	0.00	0.00	0.00
391	DAVIS AND EXTENSION	0.00	0.00	0.00	0.00	0.00
392	DAVIS DRAIN	341.29	0.00	0.00	0.00	341.29
393	DeLUCA	1,273.20	0.00	0.00	0.00	1,273.20
394	DIMONDALE	0.00	0.00	0.00	0.00	0.00
395	DAY	0.00	0.00	0.00	0.00	0.00
396	DECKE	0.00	0.00	0.00	0.00	0.00
397	DEER	0.00	0.00	0.00	0.00	0.00
398	DELLWOOD	0.00	0.00	0.00	0.00	0.00
399	DELTA GLENS #1, 2 AND 4	553.04	0.00	0.00	0.00	1,812.40
400	DELTA MILLS	0.00	0.00	0.00	0.00	0.00
401	DELTA SECTION 16 AND 17	0.00	0.00	0.00	0.00	0.00
402	DELTA SECTION 17	407.52	0.00	293,227.05	0.00	490,328.65
403	DENNISTON	461.23	0.00	0.00	0.00	3,561.89
404	TREADWELL	507.35	0.00	0.00	0.00	507.35
405	DELTA MILLS BRANCH (WATSON & WA	0.00	0.00	0.00	0.00	0.00
406	DENSMORE, PERKINS & FISH CREEK	0.00	0.00	0.00	0.00	0.00
407	DERNIER	88.92	0.00	0.00	0.00	88.92
408	DEVILS LAKE INTERCOUNTY	0.00	0.00	0.00	0.00	0.00
409	DILLON	0.00	0.00	0.00	0.00	0.00
410	DILLON (upper)	0.00	0.00	0.00	0.00	0.00
411	DIMONDALE FARMS	913.10	0.00	0.00	0.00	15,001.96
412	DISBROW	0.00	0.00	0.00	0.00	0.00
413	DIVINE	346.11	0.00	0.00	0.00	346.11
415	DOOLING	0.00	0.00	0.00	0.00	0.00

CURRENT BALANCES REPORT
AS OF 12/31/2022

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DRAIN CODE	DRAIN NAME	001.000 Cash	001.100 Construction	001.851 Debt Cash	084.801 Receivable fr	199.000 Total Assets
417	MICHIGAN AVENUE: DORNET BRANCH	138.88	0.00	0.00	0.00	2,657.94
418	DOW	0.00	0.00	0.00	0.00	0.00
419	DOWNING	529.67	0.00	0.00	0.00	529.67
420	DOXIE AND EXTENSION	0.00	0.00	0.00	0.00	0.00
422	DOXTATER	0.00	0.00	0.00	0.00	0.00
423	DRALLET	128.93	0.00	0.00	0.00	128.93
424	DUCK LAKE INTERCOUNTY	150.00	0.00	0.00	0.00	150.00
425	DUFFY	0.00	0.00	0.00	0.00	0.00
426	DUFFY AND EXTENSION	5,401.41	0.00	0.00	0.00	140,146.22
427	DYE	19.95	0.00	0.00	0.00	19.95
428	DUTCH HILL FARMS	0.00	0.00	0.00	0.00	0.00
430	DIMONDALE ESTATES	0.00	0.00	25.27	0.00	25.27
440	EARLINGTON	0.00	0.00	0.00	0.00	0.00
441	EAST PAGE	377.36	0.00	0.00	0.00	3,442.88
442	EAST SIDE NARROW LAKE & BRANCH	0.00	0.00	0.00	0.00	0.00
443	ECHO VALLEY	0.00	0.00	0.00	0.00	0.00
444	EDDY	0.00	0.00	0.00	0.00	0.00
445	EDICK	140.32	0.00	0.00	0.00	1,118.41
446	EDWARDS INTERCOUNTY	350.00	0.00	0.00	0.00	350.00
447	EDWARDS AND SMITH	948.31	0.00	0.00	0.00	2,015.24
448	ELLETSON	0.00	0.00	0.00	0.00	0.00
449	ELLIOTT	0.00	0.00	0.00	0.00	0.00
450	EDWINS	0.00	0.00	0.00	0.00	0.00
452	FOX RIDGE	0.00	0.00	0.00	0.00	0.00
453	FIELDVIEW BRANCH TWO	1,973.46	0.00	0.00	0.00	1,973.46
454	FAIRFAX	0.00	0.00	0.00	0.00	0.00
455	FAST	0.00	0.00	0.00	0.00	0.00
456	FRENCH CREEK	0.00	0.00	0.00	0.00	0.00
457	FIELDVIEW	237.22	0.00	0.00	0.00	3,306.03
458	FRED FEES AND EXTENSION	4,751.66	0.00	0.00	0.00	10,891.10
459	FERGUSON	70.37	0.00	0.00	0.00	70.37
460	FIGG (Roxand Twp)	0.00	0.00	0.00	0.00	0.00
461	FIGG	-170.00	0.00	0.00	0.00	-170.00
462	FINCH AND EXTENSION	0.87	0.00	0.00	0.00	0.87
463	FIELDSTONE FARMS AND BRANCHES	4,581.38	0.00	0.00	0.00	13,600.10
464	FISHER (ROXAND)	0.00	0.00	0.00	0.00	0.00
465	FISHER (BROOKFIELD/WALTON)	0.00	0.00	0.00	0.00	0.00
466	FIVE CORNERS	252.00	0.00	0.00	0.00	252.00
467	FLEMING	0.00	0.00	0.00	0.00	82,673.24
468	FOOTE	54.94	0.00	0.00	0.00	54.94
469	FOREST GLEN	12,412.36	0.00	407,648.54	0.00	551,915.47
470	FOWLER RELAID	0.00	0.00	0.00	0.00	0.00
471	FOX	0.00	0.00	0.00	0.00	0.00
472	FRANTZ	0.00	0.00	0.00	0.00	0.00
473	FREEMIRE	0.00	0.00	0.00	0.00	0.00
474	FULTON	925.37	0.00	104,185.93	0.00	206,332.75
475	FULTS	167.74	0.00	0.00	0.00	167.74
476	FAWN CREEK	133.77	0.00	0.00	0.00	133.77
484	GAGE	0.00	0.00	0.00	0.00	0.00
485	GAGE RELAID AND CORSETTE	0.00	0.00	0.00	0.00	0.00
486	GALE	0.00	0.00	0.00	0.00	0.00
487	GARBER	0.00	0.00	0.00	0.00	0.00
488	GARFIELD AVENUE	1,705.01	0.00	0.00	0.00	1,705.01
489	GARLOCK & FOSTER AND BRANCHES	40.87	0.00	0.00	0.00	40.87
490	GARVEY	6,579.10	0.00	189,035.27	0.00	278,646.70
491	GAYTON AND POWERS EXTENSION	0.00	0.00	0.00	0.00	11,175.85
492	GETTER	0.00	0.00	0.00	0.00	0.00
493	CROOKED BROOK INTERCOUNTY	2,443.16	109,101.02	21,123.24	0.00	132,667.42
494	GILBERT & WEST TOWN INTERCOUNTY	5,782.19	0.00	0.00	0.00	5,782.19
495	GLEN NO. TWO	-148.92	734,568.17	55,054.14	0.00	789,473.39
496	GRAGG	0.00	0.00	0.00	0.00	0.00
497	GRAHAM	0.00	0.00	0.00	0.00	0.00
498	GRAHAM AND SOUTH WINDSOR	0.00	0.00	0.00	0.00	0.00
499	GRAND LEDGE	350.00	0.00	0.00	0.00	350.00
500	GRAND RIVER	0.00	0.00	0.00	0.00	0.00
501	GRANT	0.00	0.00	0.00	0.00	0.00
502	GILDART AND MUD LAKE	-490.00	0.00	0.00	0.00	-490.00
503	GREEN	0.00	0.00	0.00	0.00	0.00
504	GREENFIELD ACRES	0.00	0.00	0.00	0.00	0.00
505	GRIDLEY	0.00	0.00	0.00	0.00	0.00
506	GRIER	60.00	0.00	0.00	0.00	60.00
507	GRIFFIN	0.00	0.00	0.00	0.00	0.00
508	GROAK	0.00	0.00	0.00	0.00	0.00
509	GROOMS	0.00	0.00	0.00	0.00	0.00
510	GRUESBECK, CLARK AND BROUGHTON	0.00	0.00	0.00	0.00	0.00
511	GLENVIEW TERRACE	575.26	0.00	0.00	0.00	575.26
512	GUILDFORD	0.00	0.00	0.00	0.00	0.00

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DRAIN CODE	DRAIN NAME	001.000 Cash	001.100 Construction	001.851 Debt Cash	084.801 Receivable fr	199.000 Total Assets
514	GUINAN AND EXTENSION	0.00	0.00	71,066.79	0.00	71,066.79
515	GURLEY LAKE	0.00	0.00	0.00	0.00	0.00
516	GURLEY LAKE INTERCOUNTY	1,574.41	0.00	0.00	0.00	1,574.41
517	WATSON & WATSON: GARFIELD BRANC	23,199.46	0.00	0.00	0.00	156,626.01
518	GLENN	154.51	0.00	0.00	0.00	154.51
519	GROHE	0.00	0.00	0.00	0.00	0.00
520	GRAND WOODS	309.98	0.00	0.00	0.00	27,339.06
522	GRAND BLUFF ESTATES	5,151.80	0.00	0.00	0.00	8,335.44
529	HADDIX	0.00	0.00	0.00	0.00	0.00
530	HALE & POST INTEROCUNTY	0.00	0.00	0.00	0.00	0.00
532	HALL	0.00	0.00	0.00	0.00	0.00
533	HAMILL	360.13	0.00	0.00	0.00	1,507.20
534	HAMILTON	0.00	0.00	0.00	0.00	0.00
535	HARMON	0.00	0.00	0.00	0.00	0.00
536	HARPSTER	0.00	0.00	0.00	0.00	0.00
537	HARRIETT AVENUE	8,940.91	0.00	0.00	0.00	8,940.91
538	HARRINGTON	102.31	0.00	0.00	0.00	102.31
540	HART INTEROCUNTY	68.11	0.00	0.00	0.00	68.11
541	HAYES	573.40	0.00	0.00	0.00	573.40
542	HAZE & WEST BRANCH INTERCOUNTY	0.00	0.00	0.00	0.00	0.00
543	HAZEL	1,269.16	0.00	0.00	0.00	1,269.16
544	HEISRODT	0.00	0.00	0.00	0.00	0.00
545	HARRIS	0.00	0.00	0.00	0.00	0.00
546	HESS	0.00	0.00	0.00	0.00	0.00
547	HETRICK	2,632.03	0.00	223,992.84	0.00	278,315.00
548	HETRICK: HILLIARD BRANCH	0.00	0.00	0.00	0.00	0.00
549	HIGBY	0.00	0.00	0.00	0.00	0.00
550	HILL	876.13	0.00	0.00	0.00	3,787.57
551	HILLIKER	0.00	0.00	0.00	0.00	0.00
552	HOBART	0.00	0.00	0.00	0.00	0.00
553	HOGLE AND MILLER INTERCOUNTY	0.00	0.00	0.00	0.00	0.00
554	HOLBROOK	0.00	0.00	0.00	0.00	0.00
555	HOLDEN	0.00	0.00	0.00	0.00	0.00
556	HOLDEN BRANCH	6.10	0.00	0.00	0.00	6.10
557	HOLLY	554.54	0.00	0.00	0.00	3,585.61
558	HOLMES	0.00	0.00	0.00	0.00	96,959.71
559	HOLTON AND BROOKS INTERCOUNTY	186.73	0.00	0.00	0.00	186.73
560	HORNER	767.28	0.00	0.00	0.00	767.28
561	HORR	2,100.30	0.00	0.00	0.00	2,100.30
562	HOSEY	42.57	0.00	0.00	0.00	42.57
563	HOTCHKISS	0.00	0.00	0.00	0.00	0.00
564	HOYTVILLE	0.00	0.00	0.00	0.00	0.00
565	HUBER EXTENSION	0.00	0.00	0.00	0.00	0.00
566	HUBER	0.00	0.00	0.00	0.00	0.00
567	HULL	0.00	0.00	0.00	0.00	0.00
568	HULLETT	88.09	0.00	0.00	0.00	88.09
569	HUNTER AND BRANCHES	1,714.76	0.00	0.00	0.00	137,207.01
570	HUNTINGTON AND BRANCHES	0.00	0.00	0.00	0.00	0.00
571	HUSTED AND LANDENBERGER INTERCO	1,000.00	0.00	0.00	0.00	1,000.00
572	HUSTON	0.00	0.00	0.00	0.00	0.00
573	HUTCHINGS	580.66	0.00	0.00	0.00	580.66
574	HYATT	46.73	0.00	0.00	0.00	46.73
575	HOLLY RELIEF	0.00	0.00	0.00	0.00	0.00
576	HOLT HIGHWAY	0.00	0.00	0.00	0.00	0.00
577	HURD	0.00	0.00	0.00	0.00	0.00
578	HUBER: EATON GREEN BRANCH	0.00	0.00	0.00	0.00	0.00
579	HUNTINGTON ACRES	0.00	0.00	0.00	0.00	0.00
584	INGERSOLL	0.00	0.00	0.00	0.00	0.00
586	KENYON INTERCOUNTY	0.00	0.00	0.00	0.00	0.00
589	JACARANDA NO. THREE	0.00	0.00	0.00	0.00	0.00
590	JACARANDA NO. TWO	775.47	0.00	0.00	0.00	775.47
591	INGHAM AND EATON INTERCOUNTY	156.16	0.00	0.00	0.00	156.16
592	IRVINGDALE ACRES	0.00	0.00	0.00	0.00	0.00
593	JACARANDA	0.00	0.00	0.00	0.00	0.00
594	JENKINS	0.00	0.00	0.00	0.00	0.00
595	JACKSON	0.00	0.00	0.00	0.00	0.00
596	JENNE	570.66	0.00	0.00	0.00	10,964.06
597	JOHN EARL	390.16	0.00	573,878.31	0.00	912,293.38
598	JOHNSON	103.84	0.00	0.00	0.00	103.84
599	JOHN EARL: BIG TREE BRANCH	0.00	0.00	0.00	0.00	0.00
600	JENNE: LANTERN GREEN BRANCH	247.39	0.00	0.00	0.00	247.39
601	KELLER	0.00	0.00	0.00	0.00	0.00
602	KELLY	0.00	0.00	0.00	0.00	0.00
603	KENYON	15.65	0.00	0.00	0.00	15.65
604	KETTLER AND NORRIS	483.51	0.00	0.00	0.00	2,497.13
605	KIKENDALL	551.53	0.00	0.00	0.00	551.53
606	KING	2,619.94	0.00	0.00	0.00	3,648.25

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DRAIN CODE	DRAIN NAME	001.000 Cash	001.100 Construction	001.851 Debt Cash	084.801 Receivable fr	199.000 Total Assets	
607	KINNIE	6.24	0.00	0.00	0.00	6.24	
608	KINNIE BROOK	20,997.66	0.00	113,259.62	0.00	158,928.99	
609	KINT	0.00	0.00	0.00	0.00	0.00	
610	KLOTZ	0.00	0.00	0.00	0.00	0.00	
611	LAURELWOOD	4,175.29	0.00	0.00	0.00	12,639.27	
612	LORA INTERCOUNTY	0.00	0.00	0.00	0.00	0.00	
613	LAMONT: SANSTONE BRANCH ONE	0.00	0.00	0.00	0.00	0.00	
614	LAMIE	335.76	0.00	0.00	0.00	5,168.18	
615	LAMONT	0.00	0.00	0.00	0.00	0.00	
616	LAZELL	14,220.30	0.00	0.00	0.00	575,263.24	
617	LEE	0.00	0.00	0.00	0.00	0.00	
618	LEISHER	127.50	0.00	0.00	0.00	127.50	
619	LEMON	88.00	0.00	0.00	0.00	88.00	
620	LENIC	0.00	0.00	0.00	0.00	0.00	
621	LEON HADDIX INTERCOUNTY	0.00	0.00	0.00	0.00	0.00	
622	LETT	29.86	0.00	0.00	0.00	29.86	
623	LIBBIE	0.00	0.00	0.00	0.00	0.00	
624	LINCOLN AND HEISER	0.00	0.00	0.00	0.00	0.00	
625	LITCHFIELD	0.00	0.00	0.00	0.00	0.00	
626	LITTLE THORNAPPLE AND KING	0.00	0.00	0.00	0.00	0.00	
627	LOCK	0.00	0.00	0.00	0.00	0.00	
628	LOCK BRANCH NO 1	0.00	0.00	0.00	0.00	0.00	
629	LOEHR	0.00	0.00	0.00	0.00	0.00	
630	LOVELESS	187.28	0.00	50,057.25	0.00	70,428.74	
631	LUMBERT	0.00	0.00	25,221.61	0.00	25,221.61	
632	LUNDQUIST	0.00	0.00	0.00	0.00	0.00	
633	LUNORE BRANCH	24.86	0.00	0.00	0.00	24.86	
634	LUSCOMB	395.42	0.00	0.00	0.00	1,893.49	
635	LACEY LAKE LEVEL	0.00	0.00	0.00	0.00	0.00	
636	LITTLE THORNAPPLE	-613.39	0.00	0.00	0.00	-613.39	
637	LAMONT: SANSTONE BRANCH	0.00	0.00	0.00	0.00	0.00	
638	MICHIGAN AVENUE: BRANCH NINE	596.71	0.00	0.00	0.00	5,216.94	
639	MICHIGAN AVENUE: BRANCH SEVEN	0.00	0.00	0.00	0.00	1,616.09	
640	MICHIGAN AVENUE: BRANCH EIGHT	0.00	0.00	0.00	0.00	0.00	
641	MARTENS	114.85	0.00	0.00	0.00	114.85	
642	MACHIN	0.00	0.00	0.00	0.00	0.00	
643	MAGDEN	0.00	0.00	0.00	0.00	0.00	
644	MANNING	344.41	0.00	0.00	0.00	344.41	
645	MAST	0.00	0.00	0.00	0.00	0.00	
646	MAPLEWOOD	0.00	0.00	0.00	0.00	0.00	
647	JENNIE MARSH	0.00	0.00	0.00	0.00	0.00	
648	MARTIN	0.00	0.00	0.00	0.00	0.00	
649	MARTINS	0.00	0.00	0.00	0.00	0.00	
650	MASON ROAD	176.05	0.00	0.00	0.00	176.05	
651	MASTEN	243.83	0.00	0.00	0.00	1,409.59	
652	MAYCROFT	0.00	0.00	0.00	0.00	0.00	
653	MAYWOOD	2,968.82	0.00	0.00	0.00	2,968.82	
654	MEAD	690.96	0.00	0.00	0.00	690.96	
655	MEDICARE STORM DRAIN	0.00	0.00	0.00	0.00	0.00	
656	MERRIAM	317.95	0.00	0.00	0.00	317.95	
657	MERRILL	0.00	0.00	0.00	0.00	0.00	
658	MERRYFIELD	0.00	0.00	0.00	0.00	0.00	
659	MICHIGAN AVENUE AND BRANCHES	12,888.30	0.00	0.00	0.00	30,328.80	
660	MILBOURN, ALLEN AND CRANE	49.58	0.00	0.00	0.00	49.58	
661	MILBOURN EAST AND WEST EXTENSIO	0.00	0.00	14.97	0.00	14.97	
662	MILBOURN EAST AND WEST EXTENSIO	0.00	0.00	0.00	0.00	0.00	
663	MILES	0.00	0.00	0.00	0.00	0.00	
664	MILES EARL	0.00	0.00	0.00	0.00	0.00	
665	MILLER (Delta Twp)	156.17	0.00	0.00	0.00	5,000.53	
666	SAIER: MILLETT HIGHWAY BRANCH	85.93	0.00	0.00	0.00	85.93	
667	MILLS AND BLY	0.00	0.00	0.00	0.00	0.00	
668	MILLS AND POST	712.96	0.00	0.00	0.00	18,473.40	
669	MILLS AND PRICHARD	0.00	0.00	0.00	0.00	0.00	
670	MITCHELL (BENTON)	0.00	0.00	0.00	0.00	0.00	
671	MITCHELL (Oneida)	0.00	0.00	0.00	0.00	0.00	
672	MITCHELL (Chester)	0.00	0.00	0.00	0.00	0.00	
673	MIX	0.00	0.00	0.00	0.00	0.00	
674	MONROE	0.00	0.00	0.00	0.00	0.00	
675	MOON	0.00	0.00	0.00	0.00	0.00	
676	Moon & Hamilton (CARRIER CREEK)	0.00	0.00	0.00	0.00	0.00	
677	OTTER CR & BRANCH INTERCOUNTY	2,115.45	0.00	0.00	0.00	2,115.45	
678	MOYER	315.23	0.00	0.00	0.00	1,693.35	
679	MUD CREEK INTERCOUNTY	0.00	0.00	0.00	0.00	0.00	
680	MUD LAKE	496.30	0.00	0.00	0.00	496.30	
681	MUD LAKE BRANCH TWO	0.00	0.00	0.00	0.00	0.00	
682	MUD LAKE EXTENSION	0.00	0.00	0.00	0.00	0.00	
683	MUNSON	0.00	28,185.49	224,397.41	0.00	287,582.90	

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DRAIN CODE	DRAIN NAME	001.000 Cash	001.100 Construction	001.851 Debt Cash	084.801 Receivable fr	199.000 Total Assets
684	MUNTON AND BRANCHES	3,038.72	0.00	0.00	0.00	57,835.71
685	MURPHY	129.54	0.00	0.00	0.00	129.54
686	MURRAY	0.00	0.00	0.00	0.00	0.00
687	MURRAY AND ROBERTS INTERCOUNTY	0.00	0.00	0.00	0.00	0.00
688	MYERS AND HENDERSON	14,565.10	0.00	0.00	0.00	681,354.94
689	McCALPIN	532.29	0.00	0.00	0.00	2,376.15
690	McCLINTIC	0.00	0.00	0.00	0.00	0.00
691	McCREERY	0.00	92,516.22	140,569.67	0.00	233,085.89
692	McCUTCHEON	0.00	0.00	0.00	0.00	0.00
693	McDONALD	0.00	0.00	0.00	0.00	0.00
694	McGILVRA	0.00	754,955.33	93,169.18	0.00	848,124.51
695	McLAUGHLIN AND EXTENSION	108.19	0.00	0.00	0.00	1,260.31
696	McMULLEN and BRANCHES	0.00	0.00	0.00	0.00	0.00
697	McMULLEN & BRANCH	0.00	0.00	0.00	0.00	0.00
699	McPHEE	760.50	0.00	0.00	0.00	760.50
700	MILLER - (Kalamo Twp)	1,205.61	0.00	0.00	0.00	2,538.95
704	MOTT	0.00	0.00	0.00	0.00	0.00
705	MORGAN CREEK	1,572.07	0.00	0.00	0.00	24,584.20
716	NORTHPORT	0.00	0.00	0.00	0.00	0.00
717	NIXON HILLS	78.34	0.00	0.00	0.00	3,594.29
718	NARROW LAKE DAM (Lake Level)	699.14	0.00	0.00	0.00	1,743.79
719	NEEDMORE AND BRANCH	0.00	0.00	0.00	0.00	0.00
720	NELLER	0.00	0.00	0.00	0.00	0.00
721	NELSON	0.00	0.00	0.00	0.00	0.00
722	NEWCOMBE	0.00	0.00	0.00	0.00	0.00
723	NEWELL	0.00	0.00	0.00	0.00	0.00
724	NICKLE	214.00	0.00	0.00	0.00	2,455.52
725	PORTER: NORTH BRANCH	0.00	0.00	0.00	0.00	0.00
726	NYE AND EATON	0.00	0.00	0.00	0.00	0.00
727	NORTHRUP	0.00	0.00	0.00	0.00	0.00
728	NARROW LAKE	0.00	0.00	0.00	0.00	0.00
729	OAK PARK	5,785.38	0.00	0.00	0.00	25,150.78
730	OAK PARK: WINIFRED BRANCH	0.00	0.00	0.00	0.00	0.00
731	OCHSENBEIN	0.00	0.00	0.00	0.00	0.00
732	O'DELL	0.00	0.00	0.00	0.00	0.00
733	OLD MAID RELAID, HARRIS AND WHA	1,658.12	0.00	509,617.51	0.00	668,174.53
734	OLIVET MILBOURN	0.00	0.00	0.00	0.00	0.00
735	OLIVET SOUTH SIDE	0.00	0.00	0.00	0.00	0.00
736	OLMSTEAD	45.35	0.00	0.00	0.00	45.35
737	O'NEAL	13.24	0.00	0.00	0.00	13.24
738	ONEIDA SECTION 29	0.00	0.00	0.00	0.00	0.00
740	OTTNEY	0.00	0.00	0.00	0.00	0.00
741	OWEN - BELLEVUE TWP	73.74	0.00	0.00	0.00	73.74
742	OWEN - EATON RAPIDS TWP	39.49	0.00	0.00	0.00	39.49
743	OLIVET SOUTH SIDE BRANCH FIVE	151.05	0.00	0.00	0.00	1,908.00
744	OAK RIDGE	0.00	0.00	0.00	0.00	0.00
745	OLD RIVER TRAIL	0.00	0.00	0.00	0.00	0.00
746	PADDLE TOWN SEWER	0.00	0.00	0.00	0.00	0.00
747	PAGE, BIG CREEK & SLEEPER INTER	28,935.93	0.00	0.00	0.00	28,935.93
748	PALMER	0.00	0.00	0.00	0.00	0.00
749	PALMITER AND PHELPS	319.86	0.00	0.00	0.00	2,210.99
750	PARKER INTERCOUNTY	0.00	0.00	0.00	0.00	0.00
751	PARKER TILE	64.22	0.00	0.00	0.00	64.22
752	PATTERSON & DUBOIS	8,021.42	0.00	152,512.95	0.00	404,361.82
753	PEABODY	44.10	0.00	0.00	0.00	44.10
755	PEACOCK INTERCOUNTY	7,295.51	0.00	0.00	0.00	7,295.51
756	PEACOCK, CARTER AND REESE	0.00	0.00	0.00	0.00	0.00
758	PHILLIPS NO. TWO	0.00	0.00	0.00	0.00	0.00
759	PHILLIPS TOWNSHIP	54.47	0.00	0.00	0.00	54.47
760	PICKWORTH	0.00	0.00	0.00	0.00	0.00
761	PIKE	0.00	0.00	0.00	0.00	0.00
762	PINGEL INTERCOUNTY	1,707.86	0.00	0.00	0.00	1,707.86
763	PINGEL BRANCH	32.65	0.00	0.00	0.00	32.65
764	PINNOCK	0.00	0.00	0.00	0.00	0.00
765	PONTO AND LININGER INTERCOUNTY	1,064.34	0.00	0.00	0.00	1,064.34
767	PORTER AND EXTENSION	16,410.49	0.00	0.00	0.00	36,216.31
768	POST NO. TWO	308.79	0.00	0.00	0.00	308.79
769	POTTER (BENTON)	0.00	0.00	0.00	0.00	0.00
770	POTTER (ROXAND)	0.00	0.00	0.00	0.00	0.00
771	POINTE WEST	633.57	0.00	0.00	0.00	7,278.06
772	POTTER AND MULLIKEN (EATON ONLY	327.55	0.00	0.00	0.00	327.55
773	POTTER AND MULLIKEN OUTLET INTE	0.00	0.00	0.00	0.00	0.00
775	POWERS	945.02	0.00	0.00	0.00	3,389.53
776	PRATT	0.00	0.00	0.00	0.00	0.00
777	PRATT	350.00	0.00	0.00	0.00	350.00
778	PRATT BRANCH and CHEAL	5,859.22	0.00	0.00	0.00	73,588.75
779	PRESCOTT	5.18	0.00	0.00	0.00	5.18

DRAIN CODE	DRAIN NAME	001.000 Cash	001.100 Construction	001.851 Debt Cash	084.801 Receivable fr	199.000 Total Assets
780	PRICE	0.00	0.00	0.00	0.00	0.00
781	PUFFENBERGER INTERCOUNTY	2.56	0.00	0.00	0.00	2.56
783	PLAYERS CLUB	0.00	0.00	0.00	0.00	0.00
784	PLAYERS CLUB BRANCH	258.45	0.00	0.00	0.00	1,609.96
785	PHILLIPS	0.00	0.00	0.00	0.00	0.00
787	POWERS AND LINK	289.93	0.00	0.00	0.00	1,709.19
789	PRICHARD	0.00	0.00	0.00	0.00	0.00
791	QUAKER BROOK INTERCOUNTY	0.00	0.00	0.00	0.00	0.00
792	QUANTRELL	207.67	0.00	0.00	0.00	7,998.77
795	RAMSEY	3,101.51	0.00	0.00	0.00	56,315.28
796	RANDALL	0.00	0.00	0.00	0.00	0.00
797	RANSOM	0.00	0.00	0.00	0.00	0.00
798	RAY	0.00	0.00	0.00	0.00	0.00
799	RAYMER	4.87	0.00	0.00	0.00	4.87
800	REED	7,201.60	0.00	0.00	0.00	105,672.81
802	REGENCY BRANCH DRAIN - GREENFIE	2,367.79	0.00	0.00	0.00	2,367.79
803	REEDER AND OVERFLOW	0.00	0.00	0.00	0.00	0.00
804	REESE	3.30	0.00	0.00	0.00	3.30
805	RENKER ROAD	6,255.01	0.00	0.00	0.00	6,255.01
806	RIDDLE	174.25	0.00	0.00	0.00	3,597.94
807	RICHARD	0.00	0.00	0.00	0.00	0.00
808	RILEY & DELL INTERCOUNTY	0.00	0.00	0.00	0.00	0.00
809	RIMMEL AND OVERFLOW	0.00	0.00	0.00	0.00	0.00
811	RIVER RIDGE AND BRANCH	0.00	0.00	0.00	0.00	0.00
812	ROACH	0.00	0.00	0.00	0.00	0.00
814	ROBINSON	1,907.77	0.00	0.00	0.00	1,907.77
815	RIVER COVE	0.00	0.00	0.00	0.00	0.00
816	ROBINSON RELAID	0.00	0.00	0.00	0.00	0.00
817	ROOT	0.00	0.00	0.00	0.00	0.00
818	RORABECK	2,557.37	0.00	0.00	0.00	5,473.65
819	ROUSE AND THOMAS	4,009.38	0.00	0.00	0.00	52,251.72
820	ROXAND SECTION 10	0.00	0.00	0.00	0.00	0.00
821	RUSSELL	0.00	0.00	0.00	0.00	0.00
822	REUBEN	0.00	0.00	0.00	0.00	0.00
823	MILLS RELAID AND EXTENSION	491.70	0.00	0.00	0.00	1,974.83
826	REED INTERCOUNTY	685.52	0.00	0.00	0.00	685.52
830	SHERWOOD FOREST	0.00	0.00	145,987.08	0.00	145,987.08
832	SAIER	0.00	0.00	0.00	0.00	0.00
833	SANTEE	90.50	0.00	0.00	0.00	90.50
834	SARATOGA	0.00	0.00	0.00	0.00	0.00
835	SEELYE	0.00	0.00	0.00	0.00	0.00
836	SEBEWA INTERCOUNTY	7,865.24	0.00	0.00	0.00	7,865.24
837	SECOND LAKE (HAGER CREEK)	0.84	0.00	0.00	0.00	0.84
838	WINDSOR SECTION 4 AND BRANCH	0.00	0.00	0.00	0.00	0.00
839	WALTON SECTION 12 AND 13	77.73	0.00	0.00	0.00	77.73
840	HAMLIN SECTION 16	0.00	0.00	0.00	0.00	0.00
841	EATON SECTION 29, 30 & 31	113.64	0.00	0.00	0.00	113.64
842	SIDWELL & RELAID MILLS	0.00	0.00	0.00	0.00	0.00
843	SEITLER	0.00	0.00	0.00	0.00	0.00
844	SHANTY BROOK	0.00	0.00	0.00	0.00	0.00
845	SHARP	0.00	0.00	176,250.35	0.00	176,250.35
846	SHAW	47.05	0.00	0.00	0.00	47.05
847	SHAYTOWN	0.00	0.00	0.00	0.00	0.00
848	SHEETS AND BRANCHES	0.00	0.00	0.00	0.00	0.00
849	SHELLHORN & REAHM INTERCOUNTY	230.66	0.00	0.00	0.00	230.66
850	SHERMAN	0.00	0.00	0.00	0.00	0.00
851	SHERWOOD	0.00	0.00	0.00	0.00	0.00
853	SHADOW GLEN	6,296.38	0.00	0.00	0.00	14,898.96
854	SHRONTZ	0.00	0.00	0.00	0.00	0.00
855	SIDWELL AND MILLS	25.09	0.00	0.00	0.00	25.09
856	SILVER CREEK	0.00	0.00	0.00	0.00	0.00
857	SKINNER	0.00	0.00	0.00	0.00	0.00
858	SKINNER EXTENSION	0.00	0.00	0.00	0.00	0.00
859	SLOCUM	0.00	0.00	0.00	0.00	0.00
860	SMITH	183.78	0.00	0.00	0.00	183.78
861	SMITH AND EVANS INTERCOUNTY	0.00	0.00	0.00	0.00	0.00
862	SNYDER AND WALKER INTERCOUNTY	0.00	0.00	0.00	0.00	0.00
863	SOUTHERLAND	0.00	0.00	0.00	0.00	0.00
864	SOUTHWORTH	0.00	0.00	0.00	0.00	0.00
865	SPICER CREEK	0.00	0.00	0.00	0.00	0.00
866	SPITZER	0.00	0.00	0.00	0.00	0.00
867	SPORE	0.00	0.00	0.00	0.00	0.00
868	SPRINGBROOK INTERCOUNTY	0.00	0.00	0.00	0.00	0.00
869	STAR TILE INTERCOUNTY	0.00	0.00	0.00	0.00	0.00
870	STATE AND INDIAN CREEK INTERCOU	1,859.92	0.00	0.00	0.00	1,859.92
871	SHEPARD	0.00	0.00	0.00	0.00	0.00
872	STEELE	0.00	0.00	0.00	0.00	0.00

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CURRENT BALANCES REPORT

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		AS OF 12/31/2022				
DRAIN CODE	DRAIN NAME	001.000	001.100	001.851	084.801	199.000
		Cash	Construction	Debt Cash	Receivable fr	Total Assets
874	STOFFLET	52.85	0.00	0.00	0.00	52.85
875	STROBEL	0.04	0.00	0.00	0.00	0.04
876	SUNFIELD SECTION 9	0.00	0.00	0.00	0.00	0.00
877	SUNFIELD SECTION 27	100.02	0.00	0.00	0.00	100.02
878	SUNSHINE GARDENS	5,614.37	0.00	0.00	0.00	39,447.15
879	SWICK	-211.05	0.00	0.00	0.00	-211.05
880	SWIFT	1,121.98	0.00	0.00	0.00	4,031.13
881	SWAN	0.00	0.00	0.00	0.00	0.00
882	SCOTT	0.00	0.00	0.00	0.00	0.00
883	SHREVE	100.00	0.00	0.00	0.00	100.00
884	SILVER RIDGE	0.00	0.00	0.00	0.00	0.00
885	STEMPLER	0.00	0.00	0.00	0.00	0.00
886	SHENANDOAH	0.00	0.00	0.00	0.00	0.00
887	SWEETWATER PINES	1,269.02	0.00	0.00	0.00	1,269.02
897	TECKWOOD	466.43	0.00	0.00	0.00	1,502.41
898	TANNER	0.00	0.00	0.00	0.00	0.00
899	TAYLOR (Brookfield)	0.00	0.00	0.00	0.00	0.00
900	TAYLOR (Roxand)	87.47	0.00	0.00	0.00	87.47
901	THEO AVENUE	0.00	0.00	0.00	0.00	0.00
902	THOMAS (Benton/Oneida)	0.00	0.00	0.00	0.00	0.00
903	THOMAS (Roxand/Sunfield)	0.00	0.00	0.00	0.00	0.00
905	THOMPSON	0.00	0.00	0.00	0.00	0.00
906	THORNAPPLE EXTENSION NO. TWO	0.00	0.00	0.00	0.00	0.00
907	THORNAPPLE EXTENSION & OLD MAID	0.00	0.00	0.00	0.00	0.00
908	THORNAPPLE & OLD MAID	0.00	0.00	0.00	0.00	0.00
909	THORP	0.00	0.00	0.00	0.00	0.00
910	THUMA	0.00	0.00	0.00	0.00	0.00
911	TICE	0.00	0.00	0.00	0.00	0.00
912	TOMLINSON	0.00	0.00	0.00	0.00	0.00
913	TOWAR AND BRANCHES	0.00	0.00	0.00	0.00	0.00
914	TOWNLINE BROOK	109.92	0.00	0.00	0.00	2,751.21
915	TOWNSHIP CLAFLIN	0.00	0.00	0.00	0.00	0.00
916	TREAT	0.00	0.00	0.00	0.00	0.00
917	TRUMBULL	0.00	261,462.85	0.00	0.00	261,462.85
918	TULIP	0.00	0.00	0.00	0.00	0.00
920	THORNAPPLE AND EXTENSION	13,588.65	0.00	204,175.11	0.00	417,518.49
921	TOWAR: VERNDALD BRANCH	250.33	0.00	0.00	0.00	250.33
923	TWIN LAKES	2,228.35	0.00	0.00	0.00	2,228.35
924	UPTON	2,700.66	0.00	13,616.21	0.00	18,050.90
925	UPRIGHT	40.29	0.00	0.00	0.00	40.29
928	WILLOW HILLS BRANCH (Waldo)	2,466.07	0.00	0.00	0.00	2,466.07
929	VAN ALLEN	0.00	0.00	0.00	0.00	0.00
931	VERMONTVILLE SECTION 2	0.00	0.00	0.00	0.00	0.00
932	VICKERY AND HOAG	643.31	0.00	0.00	0.00	3,548.84
933	WARD	5,958.89	0.00	0.00	0.00	43,644.43
934	WILLOW HIGHWAY	0.00	0.00	0.00	0.00	0.00
935	WALDO AND BRANCHES	8,290.88	0.00	0.00	0.00	124,880.23
936	WALDO NO. 2	118.25	0.00	0.00	0.00	118.25
937	WALKER	0.00	0.00	0.00	0.00	0.00
938	WALSH	0.00	0.00	0.00	0.00	0.00
939	WANGER	7.51	0.00	0.00	0.00	7.51
941	WARREN	13.69	0.00	0.00	0.00	13.69
942	WATSON NO. ONE	0.00	0.00	0.00	0.00	0.00
943	W/WATSON & BR (archive- do not	0.00	0.00	0.00	0.00	0.00
944	WATSON NO. TWO	0.00	0.00	0.00	0.00	0.00
945	WEAVER	0.00	0.00	0.00	0.00	0.00
946	WELCHER	0.00	0.00	0.00	0.00	0.00
947	WELLS	9.01	0.00	0.00	0.00	9.01
948	WILLIAMSBURG	0.00	0.00	0.00	0.00	0.00
949	WEST TOWN INTERCOUNTY	0.00	0.00	0.00	0.00	0.00
950	WHALEY	18.88	0.00	0.00	0.00	18.88
951	WHEATON (Chester)	0.00	0.00	0.00	0.00	0.00
952	WHEELER	0.00	0.00	0.00	0.00	0.00
953	WHITE (Eaton Rapids)	0.00	0.00	0.00	0.00	0.00
954	WHITE & CARPENTER INTERCOUNTY	0.00	0.00	0.00	0.00	0.00
955	WHITNEY	5,371.87	0.00	0.00	0.00	35,399.16
956	WHITTUM	0.00	0.00	0.00	0.00	0.00
957	WILCOX (Brookfield)	0.00	0.00	0.00	0.00	0.00
958	WILE NORTH	0.00	0.00	0.00	0.00	0.00
959	WILLIAMS (DELTA)	1,490.65	0.00	0.00	0.00	1,490.65
960	WILLOW COVE	1,862.09	0.00	0.00	0.00	21,862.27
961	WELLINGTON FIELDS	0.00	0.00	0.00	0.00	0.00
962	WILLIAMS (WINDSOR)	0.00	0.00	0.00	0.00	0.00
963	WILLIS J. TORPY INTERCOUNTY	0.00	0.00	0.00	0.00	0.00
964	WILLIS-SHAW	0.00	0.00	0.00	0.00	0.00
965	WILLOW BROOK	0.95	0.00	0.00	0.00	0.95
966	WILSON (Hamlin)	0.00	0.00	0.00	0.00	0.00

03/10/2023		CURRENT BALANCES REPORT				PAGE 10	
08:47 pm		AS OF 12/31/2022					
DRAIN CODE	DRAIN NAME	001.000	001.100	001.851	084.801	199.000	
		Cash	Construction	Debt Cash	Receivable fr	Total Assets	
967	WILSON (Kalamo)	0.00	0.00	0.00	0.00	0.00	
968	WILTON INTERCOUNTY	0.00	0.00	0.00	0.00	0.00	
969	WHITE (Windsor)	3.27	0.00	0.00	0.00	3.27	
970	WINCHELL AND UNION	0.00	0.00	0.00	0.00	0.00	
971	WINDSOR SECTION 27 AND 34	0.00	0.00	0.00	0.00	0.00	
972	WINSLOW	0.00	0.00	0.00	0.00	0.00	
973	WONSER	0.00	0.00	0.00	0.00	0.00	
974	WOOD	0.00	0.00	0.00	0.00	0.00	
975	WOODBURY VILLAGE INTERCOUNTY	0.00	0.00	0.00	0.00	0.00	
976	WRIGHT, PARDEE AND MAXSON	2,540.04	0.00	0.00	0.00	2,540.04	
977	WINDSOR GLENS	0.00	0.00	0.00	0.00	0.00	
978	WATSON & WATSON and BRANCHES	5,259.07	0.00	653,046.94	0.00	706,617.64	
979	WATSON & WATSON: DELTA MILLS BR	0.00	0.00	0.00	0.00	0.00	
980	WILCOX (Eaton)	0.00	0.00	0.00	0.00	0.00	
981	WINDSOR	15,065.52	0.00	259,954.78	0.00	303,248.59	
982	WESTON	0.00	0.00	0.00	0.00	0.00	
983	WILLIS-SHAW: CONCORD BRANCH	0.00	0.00	0.00	0.00	0.00	
984	WHEATON (Roxand)	47.76	0.00	0.00	0.00	47.76	
985	WESTLAND PARK	0.00	0.00	0.00	0.00	0.00	
986	WATSON & WATSON: WINDCHARME BR.	0.00	0.00	0.00	0.00	0.00	
987	WATSON & WATSON: CHRIS J. DRIVE	0.00	0.00	0.00	0.00	0.00	
988	WALMAR & Branch 4	0.00	0.00	0.00	0.00	0.00	
989	YOUNGBLOOD	0.00	0.00	0.00	0.00	0.00	
990	YOUNGS	0.00	0.00	0.00	0.00	0.00	
991	YOUNGS (Eaton Rapids Twp)	86.39	0.00	0.00	0.00	1,827.01	
992	WILLOW WOODS	647.07	0.00	0.00	0.00	11,959.83	
993	WILLOW CREEK	0.00	0.00	0.00	0.00	0.00	
994	ZIMMERMAN AND THORNAPPLE	0.00	0.00	0.00	0.00	0.00	
995	ZIMMERMAN, THORNAPPLE EXT. & FO	0.00	0.00	0.00	0.00	0.00	
997	WOODVIEW ESTATES	0.00	588,160.65	31,201.30	0.00	619,361.95	
999	CAIRN	56.91	0.00	0.00	0.00	56.91	
9999	POSTING ERRORS	0.00	0.00	0.00	0.00	0.00	
Total Drains: 725		465,196.62	10,180,942.82	10,321,585.19	0.00	25,991,450.77	

TABLE 4

ACCOUNT LIABILITIES

03/10/2023 01:47 pm		CURRENT BALANCES REPORT AS OF 12/31/2022					PAGE 1
		001.000	241.802	241.002	241.001	299.000	
DRAIN CODE	DRAIN NAME	Cash	Due to Revolv	Due To - Secu	Due To - Prom	Total Liability	
1001	ALSPAUGH	16.36	0.00	0.00	0.00	0.00	
1002	DANE'S LAKE	0.00	0.00	0.00	2,519.06	2,519.06	
1003	WALWORTH	0.00	0.00	0.00	799.31	799.31	
1004	SHINER	0.00	0.00	0.00	0.00	0.00	
1005	HADDIX (ROXAND)	0.00	216.00	0.00	0.00	216.00	
1006	MEAD (KALAMO)	129.47	0.00	0.00	0.00	0.00	
1007	SECOND LAKE INTERCOUNTY	0.00	0.00	0.00	0.00	0.00	
1008	RULE	0.00	306.55	0.00	0.00	306.55	
1009	LOWER SPRINGBROOK	0.00	0.00	0.00	158,718.42	158,718.42	
1010	TRISKETT	0.00	0.00	0.00	4,832.42	4,832.42	
1011	BELAIRE HILLS	0.00	0.00	0.00	10,660.73	10,660.73	
1012	BOWEN	0.00	0.00	0.00	0.00	0.00	
1013	BROWN (KALAMO)	0.00	292.82	0.00	0.00	292.82	
1014	DALE	0.00	0.00	0.00	0.00	0.00	
1015	DAVIS	0.00	0.00	0.00	0.00	0.00	
1016	FOWLER (KALAMO)	0.00	0.00	0.00	0.00	0.00	
1017	NELSON & GOULD	0.00	0.00	0.00	0.00	0.00	
1018	POLLARD	0.00	0.00	0.00	0.00	0.00	
1019	SECTION 7 (EATON)	0.00	0.00	0.00	0.00	0.00	
1020	ROUSE (KALAMO)	0.00	0.00	0.00	0.00	0.00	
1021	TARBELL	0.00	0.00	0.00	0.00	0.00	
1022	WILE SOUTH	0.00	0.00	0.00	0.00	0.00	
1023	HARVEST PARK	0.00	0.00	0.00	0.00	0.00	
150	4037 W SAGINAW	0.00	0.00	0.00	0.00	0.00	
200	Revolving Fund Control	2,550.30	0.00	0.00	0.00	0.00	
201	ABEL	748.60	0.00	0.00	1,037.74	1,037.74	
202	ACKLEY	0.00	0.00	0.00	0.00	0.00	
203	ALDRICH	31.51	0.00	0.00	0.00	0.00	
204	AUTUMN WOODS	0.00	541.30	0.00	0.00	541.30	
205	AMES RELIEF	4,797.14	0.00	0.00	0.00	0.00	
206	ALLEN RICE AND BRANCH	0.00	0.00	0.00	0.00	0.00	
207	AMES	459.22	0.00	0.00	0.00	0.00	
208	ANDREWS	4,055.83	0.00	0.00	0.00	0.00	
209	ARMSTRONG HILLS	1,605.79	0.00	0.00	0.00	0.00	
210	ARNOLD	0.00	0.00	0.00	8,787.65	8,787.65	
211	ASH	0.00	0.00	0.00	2,641.29	2,641.29	
212	AUSTIN	1,768.72	0.00	0.00	0.00	0.00	
213	ARDEN-MAYCROFT	0.00	0.00	0.00	0.00	0.00	
214	ALLISON HEIGHTS	1,383.97	0.00	0.00	0.00	0.00	
215	ASHFORD MANOR	414.49	0.00	0.00	0.00	0.00	
216	ZENTMYER	150.87	0.00	0.00	0.00	0.00	
217	BAILEY	40.32	0.00	0.00	0.00	0.00	
218	BAKER	0.00	0.00	0.00	20,505.54	20,505.54	
219	BALL	94.11	0.00	0.00	0.00	0.00	
220	BANK (Eaton)	0.00	0.00	0.00	0.00	0.00	
221	BARHYTE	672.67	0.00	0.00	0.00	0.00	
222	BENTLEY-DEPUE EXTENSION	0.00	0.00	0.00	0.00	0.00	
223	BARNHART	454.43	0.00	0.00	0.00	0.00	
224	BARRETT (Vermontville)	1,496.19	0.00	0.00	0.00	0.00	
225	BARRETT: MAIN BRANCH	62.53	0.00	0.00	0.00	0.00	
226	BARRY AND EATON INTERCOUNTY	0.00	0.00	0.00	0.00	0.00	
227	BASLINE DEVIL'S LAKE INTERCOUN	42.55	0.00	0.00	0.00	0.00	
228	BABCOCK	0.00	392.50	0.00	0.00	392.50	
229	BASTEDO	0.00	0.00	0.00	7,042.21	7,042.21	
230	BATTLE CREEK INTERCOUNTY	0.00	0.00	0.00	107,591.19	107,591.19	
231	BATTLE CREEK & MUD LAKE	0.00	0.00	0.00	0.00	0.00	
232	BATTLE CREEK INTERCOUNTY	0.00	0.00	0.00	0.00	0.00	
233	BEASORE & MAIER INTERCOUNTY	1,274.56	0.00	0.00	0.00	0.00	
234	BEAVER	0.00	0.00	0.00	33,295.16	33,295.16	
235	BELL AND ALLEN	0.01	0.00	0.00	9,253.77	9,253.77	
236	BELLOWS	0.00	312.00	0.00	4,620.23	4,932.23	
237	BENJAMIN AND BRANCH	0.00	159.81	0.00	15,886.49	16,046.30	
238	BANK INTERCOUNTY	0.00	51.00	0.00	122,476.55	122,527.55	
239	BENNETT	0.00	0.00	0.00	0.00	0.00	
240	BENTLEY & DEPUE	-65,106.29	0.00	0.00	0.00	0.00	
241	BENTLEY: SOUTH BRANCH	0.00	212.36	0.00	0.00	212.36	
242	BENTON	0.00	29.81	0.00	0.00	29.81	
243	BIGELOW	0.00	81.88	0.00	0.00	81.88	
244	BIG SWAMP INTERCOUNTY	765.59	0.00	0.00	8,944.38	8,944.38	
245	BIG THORNAPPLE	182.00	0.00	0.00	245,032.64	245,032.64	
246	BLAIR	120.90	0.00	0.00	0.00	0.00	
247	BLASIER	0.00	0.00	0.00	5,719.03	5,719.03	
248	BLISS AND McCLELLAND INTERCOUNT	0.00	0.00	0.00	0.00	0.00	
249	BOATMAN	0.00	0.00	0.00	13,764.19	13,764.19	
250	BLY BRANCH NO. TWO	0.00	0.00	0.00	0.00	0.00	
251	BOBIER	0.00	28.75	0.00	0.00	28.75	
252	BODELL	0.00	0.00	0.00	862.67	862.67	

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253	BOLLMAN & DAMON & BRANCHES	8,059.88	0.00	0.00	0.00	0.00
254	BOND	1,224.01	0.00	0.00	53,826.72	53,826.72
255	BOOTH AND HAUN	605.82	0.00	0.00	0.00	0.00
256	BORTON	138.15	0.00	0.00	0.00	0.00
257	BOSWORTH	0.00	483.79	0.00	0.00	483.79
258	BOYER EATON TWP	15.25	0.00	0.00	4,844.36	4,844.36
259	BOYER ROXAND TWP	0.00	65.98	0.00	0.00	65.98
260	BRADLEY (KALAMO)	0.00	338.18	0.00	1,259.36	1,597.54
261	MCCABE	-255.00	309.13	0.00	11,999.21	12,308.34
262	BANK BRANCH	0.00	0.00	0.00	0.00	0.00
263	BLISS & McCLELLAND BRANCH INTER	0.00	0.00	0.00	0.00	0.00
264	BRADLEY	44.38	0.00	0.00	0.00	0.00
265	MARIETTA	87.60	0.00	0.00	0.00	0.00
266	GAYTON BRANCH ONE (Gayton & Pow	0.00	63.82	0.00	45,909.83	45,973.65
267	ACKLEY	0.00	9.51	0.00	0.00	9.51
268	BELLEVUE AND BRANCH	115.57	0.00	0.00	0.00	0.00
269	BANK-BRIGGS (Eaton)	0.00	0.00	0.00	0.00	0.00
270	TOWNLINE BROOK BRANCH	0.00	0.00	0.00	5,503.53	5,503.53
271	BRAY	0.00	0.00	0.00	0.00	0.00
272	BRETTON WOODS	0.00	194.84	0.00	5,977.35	6,172.19
273	BRIGGS	7,280.03	0.00	0.00	0.00	0.00
274	BROOKS RIVER LANDING	0.00	309.12	0.00	3,100.66	3,409.78
275	BROADBENT WOODS	4,425.87	0.00	0.00	0.00	0.00
276	MORRIS	0.00	44.99	0.00	866.57	911.56
277	BRIGHTY	0.00	0.00	0.00	14,884.04	14,884.04
278	BRONSON, ROGERS AND KINGSLAND	0.00	42.55	0.00	1,613.93	1,656.48
279	BROOKS	781.21	0.00	0.00	0.00	0.00
280	BROWN (Carmel/Walton)	0.00	0.00	0.00	158,777.15	158,777.15
281	BRUBAKER AND HORACE	187.79	0.00	0.00	7,169.25	7,169.25
282	BRUNDIGE AND WILCOX	0.00	0.00	0.00	2,702.55	2,702.55
283	SAVAGE	0.00	0.00	0.00	5,941.64	5,941.64
284	BRUNGER AND GLENN	192.99	0.00	0.00	0.00	0.00
285	BRYAN AND RELIEF	0.00	0.00	0.00	3,068.81	3,068.81
286	GETTYSBURG	8,949.56	0.00	0.00	0.00	0.00
287	BRYDE	373.82	0.00	0.00	0.00	0.00
288	BUCHANAN	0.01	0.01	0.00	14,361.10	14,361.11
289	BULOCK	1,782.75	0.00	0.00	0.00	0.00
290	BURKHEAD	0.00	0.00	0.00	1,997.56	1,997.56
291	BURNS	215.37	0.00	0.00	13,912.61	13,912.61
292	BURNS TILE	0.00	0.00	0.00	0.00	0.00
293	JONES	0.00	0.00	0.00	0.00	0.00
294	BURNS VILLAGE AND EXTENSION	30,237.87	0.00	0.00	0.00	0.00
295	BURNS VILLAGE AND STEMLER	0.00	0.00	0.00	0.00	0.00
296	BURRELL INTERCOUNTY	2,115.15	0.00	0.00	0.00	0.00
297	BURSLEY	0.00	379.81	0.00	0.00	379.81
298	BUTTERFIELD	14.39	42.54	0.00	6,595.46	6,638.00
299	BUTTERNUT CR., TILSON BR. AND B	391.26	0.00	0.00	50,360.25	50,360.25
300	HOLMES BRANCH	0.00	0.00	0.00	0.00	0.00
301	MILLS AND POST BRANCH	224.72	0.00	0.00	0.00	0.00
302	Moon & Hamilton Br (CARRIER CRE	0.00	0.00	0.00	0.00	0.00
303	BANK-BRIGGS INTERCOUNTY	0.00	0.00	0.00	0.00	0.00
304	PHELPS	315.56	0.00	0.00	0.00	0.00
305	CRICKET BR. WOODVIEW ESTATES	2,320.43	0.00	0.00	0.00	0.00
306	BRANCH OF THE DOLAN	828.45	0.00	0.00	15,882.19	15,882.19
307	BURT ROAD	9,800.84	0.00	0.00	0.00	0.00
308	BRONSON, ROGERS & KINGSLAND BR.	0.00	0.00	0.00	0.00	0.00
309	BARRETT (Eaton Rapids)	173.10	0.00	0.00	8,141.58	8,141.58
310	BLOTT	9.68	0.00	0.00	0.00	0.00
311	BLAIR ACRES	0.00	0.00	0.00	8,901.11	8,901.11
312	GARLOCK/FOSTER BR ONE EXT	50.13	0.00	0.00	0.00	0.00
313	NORRIS	0.00	0.00	0.00	0.00	0.00
314	WEST WILLOW HEIGHTS	60.14	0.00	0.00	0.00	0.00
316	WISEMAN	27.15	0.00	0.00	0.00	0.00
317	JORGENSEN	325.51	0.00	0.00	0.00	0.00
318	SPEARS	393.01	0.00	0.00	0.00	0.00
319	LEDGEWAY	0.00	0.00	0.00	0.00	0.00
320	WESTCHARME	613.96	0.00	0.00	0.00	0.00
321	BIG CREEK BRANCH ONE INTERCOUNT	0.00	0.00	0.00	0.00	0.00
322	CANAL ROAD	0.00	0.00	0.00	0.00	0.00
323	CARMAN	0.00	125.00	0.00	1,020.68	1,145.68
324	CARMEL AND EATON	51.94	0.00	0.00	0.00	0.00
325	Bank: LANTERN GREEN BRANCH	0.00	0.00	0.00	0.00	0.00
326	CARRIER CREEK	-33.47	0.00	0.00	2,997.96	2,997.96
327	CARROLL INTERCOUNTY	2,360.38	0.00	0.00	0.00	0.00
328	CARTER: WEST BRANCH	1,983.90	0.00	0.00	0.00	0.00
329	CEMETERY	201.22	0.00	0.00	0.00	0.00
330	COBURN: NORTH BRANCH	0.00	0.00	0.00	0.00	0.00

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331	CHAMBLIN	309.90	0.00	0.00	0.00	0.00
332	CHAPMAN	0.00	0.00	0.00	15,339.49	15,339.49
333	CHARLESWORTH	0.00	0.00	0.00	620.79	620.79
334	CHATFIELD	85.14	0.00	0.00	0.00	0.00
335	CHEAL	0.00	0.00	0.00	0.00	0.00
336	CHILDS	171.59	0.00	0.00	0.00	0.00
337	HUNTER and CHILDS	25.26	0.00	0.00	0.00	0.00
338	CHURCH AND McCLINTIC	0.00	0.00	0.00	0.00	0.00
339	CHURCHILL	0.00	0.00	0.00	25,132.74	25,132.74
340	CLAFLIN	1,137.56	0.00	0.00	0.00	0.00
341	CLARKE INTERCOUNTY	0.00	337.91	0.00	0.00	337.91
342	CLARKE AND BROUGHTON	0.00	0.00	0.00	0.00	0.00
343	CLEMENTS AND UNDERHILL	4,538.16	0.00	0.00	0.00	0.00
344	COBURN: N&S BR., MUD LAKE & MAR	0.00	0.00	0.00	0.00	0.00
345	COBURN: SOUTH BRANCH	0.00	159.78	0.00	28,030.55	28,190.33
346	CODDING	0.00	0.00	0.00	15,250.11	15,250.11
347	COLE (Carmel)	2,137.50	378.78	0.00	18,323.21	18,701.99
348	CHURCH/ McCLINTIC PACKARD HGWY	0.00	0.00	0.00	0.00	0.00
349	COLE (Oneida)	0.00	654.86	0.00	0.00	654.86
350	COLE (Roxand)	0.00	7.56	0.00	0.00	7.56
351	COLE, WRIGHT AND HELMS	5.00	0.00	0.00	6,039.31	6,039.31
352	COLLIER AND MUD CREEK INTERCOUN	0.00	0.00	0.00	0.00	0.00
353	COLLIER AND MUD CREEK OVERFLOW	0.00	0.00	0.00	0.00	0.00
354	CENTER POINT	0.00	163.70	0.00	0.00	163.70
355	COLTON	0.00	159.78	0.00	19,298.90	19,458.68
356	DENSMORE: CONKLIN BRANCH	0.00	0.00	0.00	0.00	0.00
357	COOK	0.00	0.00	0.00	5,105.33	5,105.33
358	COOLEY	0.00	0.00	0.00	49,824.06	49,824.06
359	COOLEY EXTENSION	1,155.71	0.00	0.00	0.00	0.00
360	COOPER, FROST AND REYNOLDS	0.00	0.00	0.00	0.00	0.00
361	CORWIN	0.00	61.04	0.00	48,615.13	48,676.17
362	COUNTY FARM	26.48	0.00	0.00	15,539.10	15,539.10
363	COUNTY LINE INTERCOUNTY	1,553.20	0.00	0.00	0.00	0.00
364	COX	0.00	191.47	0.00	8,581.41	8,772.88
365	CRANDALL	0.00	289.49	0.00	14,105.05	14,394.54
366	CRONK AND BRANCH ONE	0.36	0.00	0.00	48,764.74	48,764.74
367	CROSS AND HORTON	0.00	159.78	0.00	2,905.53	3,065.31
368	CROUP	0.00	468.04	0.00	16,032.01	16,500.05
369	CRYDERMAN LAKE INTERCOUNTY	584.11	0.00	0.00	51,667.93	51,667.93
370	CUMMINGS	0.00	0.00	0.00	0.00	0.00
371	CLARK	4,460.30	0.00	0.00	0.00	0.00
372	CROY	0.00	0.00	0.00	0.00	0.00
373	CRANE BRANCH	0.00	0.00	0.00	0.00	0.00
374	CAMBRIDGE AND BRANCHES	264.13	264.13	0.00	5,863.71	6,127.84
375	TOWAR: CENTURY COMMERCE BRANCH	0.00	0.00	0.00	0.00	0.00
376	CARRIER CREEK: BROOKSIDE BRANCH	0.00	0.00	0.00	0.00	0.00
377	CARTER: EAST BRANCH	1,175.94	0.00	0.00	0.00	0.00
378	CARLTON	0.00	0.00	0.00	1,436.05	1,436.05
379	BALDWIN	0.00	0.00	0.00	1,664.26	1,664.26
387	DANN	0.00	510.58	0.00	17,307.56	17,818.14
388	DARKEN	0.00	0.00	0.00	0.00	0.00
389	DARKEN AND BOYER	0.00	0.00	0.00	5,825.72	5,825.72
390	DARLING	0.00	0.00	0.00	30,684.52	30,684.52
391	DAVIS AND EXTENSION	0.00	0.00	0.00	10,265.18	10,265.18
392	DAVIS DRAIN	341.29	0.00	0.00	0.00	0.00
393	DeLUCA	1,273.20	0.00	0.00	0.00	0.00
394	DIMONDALE	0.00	43.39	0.00	0.00	43.39
395	DAY	0.00	0.00	0.00	0.00	0.00
396	DECKE	0.00	0.00	0.00	25,303.51	25,303.51
397	DEER	0.00	0.00	0.00	6,261.57	6,261.57
398	DELLWOOD	0.00	0.00	0.00	4,267.76	4,267.76
399	DELTA GLENS #1, 2 AND 4	553.04	0.00	0.00	0.00	0.00
400	DELTA MILLS	0.00	66.26	0.00	6,060.77	6,127.03
401	DELTA SECTION 16 AND 17	0.00	0.00	0.00	0.00	0.00
402	DELTA SECTION 17	407.52	0.00	0.00	0.00	0.00
403	DENNISTON	461.23	0.00	0.00	0.00	0.00
404	TREADWELL	507.35	0.00	0.00	0.00	0.00
405	DELTA MILLS BRANCH (WATSON & WA	0.00	0.00	0.00	0.00	0.00
406	DENSMORE, PERKINS & FISH CREEK	0.00	0.00	0.00	29,960.88	29,960.88
407	DERNIER	88.92	0.00	0.00	23,964.14	23,964.14
408	DEVILS LAKE INTERCOUNTY	0.00	42.55	0.00	0.00	42.55
409	DILLON	0.00	0.00	0.00	397,696.62	397,696.62
410	DILLON (upper)	0.00	0.00	0.00	0.00	0.00
411	DIMONDALE FARMS	913.10	0.00	0.00	0.00	0.00
412	DISBROW	0.00	0.00	0.00	0.00	0.00
413	DIVINE	346.11	0.00	0.00	5,755.24	5,755.24
415	DOOLING	0.00	15.76	0.00	0.00	15.76

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417	MICHIGAN AVENUE: DORNET BRANCH	138.88	0.00	0.00	0.00	0.00
418	DOW	0.00	34.79	0.00	0.00	34.79
419	DOWNING	529.67	0.00	0.00	0.00	0.00
420	DOXIE AND EXTENSION	0.00	168.06	0.00	43,095.80	43,263.86
422	DOXTATER	0.00	0.00	0.00	829.18	829.18
423	DRALLETT	128.93	0.00	0.00	0.00	0.00
424	DUCK LAKE INTERCOUNTY	150.00	0.00	0.00	0.00	0.00
425	DUFFY	0.00	0.00	0.00	0.00	0.00
426	DUFFY AND EXTENSION	5,401.41	0.00	0.00	0.00	0.00
427	DYE	19.95	0.00	0.00	0.00	0.00
428	DUTCH HILL FARMS	0.00	0.00	0.00	1,197.14	1,197.14
430	DIMONDALE ESTATES	0.00	44.99	0.00	2,638.22	2,683.21
440	EARLINGTON	0.00	0.00	0.00	4,456.11	4,456.11
441	EAST PAGE	377.36	0.00	0.00	0.00	0.00
442	EAST SIDE NARROW LAKE & BRANCH	0.00	11.10	0.00	949.59	960.69
443	ECHO VALLEY	0.00	0.00	0.00	0.00	0.00
444	EDDY	0.00	0.00	0.00	0.00	0.00
445	EDICK	140.32	0.00	0.00	0.00	0.00
446	EDWARDS INTERCOUNTY	350.00	0.00	0.00	0.00	0.00
447	EDWARDS AND SMITH	948.31	0.00	0.00	0.00	0.00
448	ELLETSON	0.00	0.00	0.00	22,990.58	22,990.58
449	ELLIOTT	0.00	439.76	0.00	11,336.41	11,776.17
450	EDWINS	0.00	646.83	0.00	0.00	646.83
452	FOX RIDGE	0.00	250.00	0.00	23,564.35	23,814.35
453	FIELDVIEW BRANCH TWO	1,973.46	0.00	0.00	0.00	0.00
454	FAIRFAX	0.00	297.10	0.00	5,948.09	6,245.19
455	FAST	0.00	42.55	0.00	1,035.98	1,078.53
456	FRENCH CREEK	0.00	0.00	0.00	0.00	0.00
457	FIELDVIEW	237.22	0.00	0.00	0.00	0.00
458	FRED FEES AND EXTENSION	4,751.66	0.00	0.00	0.00	0.00
459	FERGUSON	70.37	0.00	0.00	0.00	0.00
460	FIGG (Roxand Twp)	0.00	0.00	0.00	1,740.62	1,740.62
461	FIGG	-170.00	0.00	0.00	12,004.44	12,004.44
462	FINCH AND EXTENSION	0.87	0.00	0.00	0.00	0.00
463	FIELDSTONE FARMS AND BRANCHES	4,581.38	0.00	0.00	0.00	0.00
464	FISHER (ROXAND)	0.00	0.00	0.00	4,664.86	4,664.86
465	FISHER (BROOKFIELD/WALTON)	0.00	223.60	0.00	4,429.94	4,653.54
466	FIVE CORNERS	252.00	0.00	0.00	22,040.84	22,040.84
467	FLEMING	0.00	0.00	0.00	9,018.72	9,018.72
468	FOOTE	54.94	0.00	0.00	0.00	0.00
469	FOREST GLEN	12,412.36	0.00	0.00	0.00	0.00
470	FOWLER RELAID	0.00	0.00	0.00	2,214.55	2,214.55
471	FOX	0.00	0.00	0.00	0.00	0.00
472	FRANTZ	0.00	402.10	0.00	0.00	402.10
473	FREEMIRE	0.00	146.82	0.00	0.00	146.82
474	FULTON	925.37	0.00	0.00	0.00	0.00
475	FULTS	167.74	0.00	0.00	0.00	0.00
476	FAWN CREEK	133.77	0.00	0.00	0.00	0.00
484	GAGE	0.00	0.00	0.00	0.00	0.00
485	GAGE RELAID AND CORSETTE	0.00	0.00	0.00	30,319.60	30,319.60
486	GALE	0.00	0.00	0.00	3,065.52	3,065.52
487	GARBER	0.00	147.67	0.00	0.00	147.67
488	GARFIELD AVENUE	1,705.01	0.00	0.00	865.08	865.08
489	GARLOCK & FOSTER AND BRANCHES	40.87	0.00	0.00	2,909.15	2,909.15
490	GARVEY	6,579.10	0.00	0.00	0.00	0.00
491	GAYTON AND POWERS EXTENSION	0.00	14.43	0.00	0.00	14.43
492	GETTER	0.00	0.00	0.00	4,640.46	4,640.46
493	CROOKED BROOK INTERCOUNTY	2,443.16	0.00	0.00	0.00	0.00
494	GILBERT & WEST TOWN INTERCOUNTY	5,782.19	0.00	0.00	0.00	0.00
495	GLEN NO. TWO	-148.92	0.00	0.00	0.00	0.00
496	GRAGG	0.00	0.00	0.00	2,911.44	2,911.44
497	GRAHAM	0.00	0.00	0.00	2,265.69	2,265.69
498	GRAHAM AND SOUTH WINDSOR	0.00	42.55	0.00	2,121.41	2,163.96
499	GRAND LEDGE	350.00	37.81	0.00	0.00	37.81
500	GRAND RIVER	0.00	17.66	0.00	0.00	17.66
501	GRANT	0.00	42.55	0.00	37,272.45	37,315.00
502	GILDART AND MUD LAKE	-490.00	159.78	0.00	2,311.23	2,471.01
503	GREEN	0.00	571.58	0.00	0.00	571.58
504	GREENFIELD ACRES	0.00	0.00	0.00	4,881.02	4,881.02
505	GRIDLEY	0.00	42.55	0.00	1,894.27	1,936.82
506	GRIER	60.00	0.00	0.00	1,483.13	1,483.13
507	GRIFFIN	0.00	40.24	0.00	0.00	40.24
508	GROAK	0.00	0.00	0.00	11,747.65	11,747.65
509	GROOMS	0.00	0.00	0.00	1,351.51	1,351.51
510	GRUESBECK, CLARK AND BROUGHTON	0.00	0.00	0.00	77,829.55	77,829.55
511	GLENVIEW TERRACE	575.26	0.00	0.00	0.00	0.00
512	GUILDFORD	0.00	170.67	0.00	0.00	170.67

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DRAIN CODE	DRAIN NAME	001.000 Cash	241.802 Due to Revolv	241.002 Due To - Secu	241.001 Due To - Prom	299.000 Total Liabiliti
514	GUINAN AND EXTENSION	0.00	0.00	0.00	19,727.73	19,727.73
515	GURLEY LAKE	0.00	0.00	0.00	0.00	0.00
516	GURLEY LAKE INTERCOUNTY	1,574.41	0.00	0.00	0.00	0.00
517	WATSON & WATSON: GARFIELD BRANC	23,199.46	0.00	0.00	0.00	0.00
518	GLENN	154.51	0.00	0.00	0.00	0.00
519	GROHE	0.00	228.00	0.00	0.00	228.00
520	GRAND WOODS	309.98	0.00	0.00	0.00	0.00
522	GRAND BLUFF ESTATES	5,151.80	0.00	0.00	0.00	0.00
529	HADDIX	0.00	0.00	0.00	5,587.52	5,587.52
530	HALE & POST INTEROCUNTY	0.00	0.00	0.00	0.00	0.00
532	HALL	0.00	97.56	0.00	0.00	97.56
533	HAMILL	360.13	0.00	0.00	0.00	0.00
534	HAMILTON	0.00	0.00	0.00	0.00	0.00
535	HARMON	0.00	0.00	0.00	749.67	749.67
536	HARPSTER	0.00	63.82	0.00	15,538.06	15,601.88
537	HARRIETT AVENUE	8,940.91	0.00	0.00	2,997.39	2,997.39
538	HARRINGTON	102.31	0.00	0.00	0.00	0.00
540	HART INTEROCUNTY	68.11	0.00	0.00	1,412.91	1,412.91
541	HAYES	573.40	0.00	0.00	8,923.99	8,923.99
542	HAZE & WEST BRANCH INTERCOUNTY	0.00	0.00	0.00	0.00	0.00
543	HAZEL	1,269.16	0.00	0.00	20,000.18	20,000.18
544	HEISRODT	0.00	0.00	0.00	2,572.13	2,572.13
545	HARRIS	0.00	0.00	0.00	1,644.80	1,644.80
546	HESS	0.00	206.21	0.00	22,031.29	22,237.50
547	HETRICK	2,632.03	-264.13	0.00	0.00	-264.13
548	HETRICK: HILLIARD BRANCH	0.00	0.00	0.00	0.00	0.00
549	HIGBY	0.00	0.00	0.00	108,182.88	108,182.88
550	HILL	876.13	0.00	0.00	0.00	0.00
551	HILLIKER	0.00	645.78	0.00	0.00	645.78
552	HOBART	0.00	0.00	0.00	89,806.78	89,806.78
553	HOGLE AND MILLER INTERCOUNTY	0.00	127.65	0.00	0.00	127.65
554	HOLBROOK	0.00	0.00	0.00	4,305.44	4,305.44
555	HOLDEN	0.00	0.00	0.00	1,732.63	1,732.63
556	HOLDEN BRANCH	6.10	0.00	0.00	0.00	0.00
557	HOLLY	554.54	0.00	0.00	0.00	0.00
558	HOLMES	0.00	368.41	0.00	0.00	368.41
559	HOLTON AND BROOKS INTERCOUNTY	186.73	0.00	0.00	0.00	0.00
560	HORNER	767.28	0.00	0.00	0.00	0.00
561	HORR	2,100.30	0.00	0.00	0.00	0.00
562	HOSEY	42.57	0.00	0.00	0.00	0.00
563	HOTCHKISS	0.00	15.00	0.00	0.00	15.00
564	HOYTVILLE	0.00	415.04	0.00	0.00	415.04
565	HUBER EXTENSION	0.00	26.02	0.00	0.00	26.02
566	HUBER	0.00	382.94	0.00	3,079.42	3,462.36
567	HULL	0.00	472.05	0.00	31,095.57	31,567.62
568	HULLETT	88.09	0.00	0.00	0.00	0.00
569	HUNTER AND BRANCHES	1,714.76	0.00	0.00	0.00	0.00
570	HUNTINGTON AND BRANCHES	0.00	224.91	0.00	0.00	224.91
571	HUSTED AND LANDENBERGER INTERCO	1,000.00	0.00	0.00	0.00	0.00
572	HUSTON	0.00	129.76	0.00	0.00	129.76
573	HUTCHINGS	580.66	0.00	0.00	6,167.98	6,167.98
574	HYATT	46.73	0.00	0.00	0.00	0.00
575	HOLLY RELIEF	0.00	274.58	0.00	0.00	274.58
576	HOLT HIGHWAY	0.00	0.00	0.00	0.00	0.00
577	HURD	0.00	178.00	0.00	0.00	178.00
578	HUBER: EATON GREEN BRANCH	0.00	0.00	0.00	0.00	0.00
579	HUNTINGTON ACRES	0.00	0.00	0.00	830.64	830.64
584	INGERSOLL	0.00	309.13	0.00	1,066.93	1,376.06
586	KENYON INTERCOUNTY	0.00	51.00	0.00	13,716.62	13,767.62
589	JACARANDA NO. THREE	0.00	0.00	0.00	1,861.00	1,861.00
590	JACARANDA NO. TWO	775.47	0.00	0.00	0.00	0.00
591	INGHAM AND EATON INTERCOUNTY	156.16	0.00	0.00	0.00	0.00
592	IRVINGDALE ACRES	0.00	309.13	0.00	1,147.07	1,456.20
593	JACARANDA	0.00	0.01	0.00	1,607.53	1,607.54
594	JENKINS	0.00	0.00	0.00	0.00	0.00
595	JACKSON	0.00	4.00	0.00	0.00	4.00
596	JENNE	570.66	0.00	0.00	0.00	0.00
597	JOHN EARL	390.16	0.00	0.00	0.00	0.00
598	JOHNSON	103.84	273.64	0.00	25,010.58	25,284.22
599	JOHN EARL: BIG TREE BRANCH	0.00	0.00	0.00	0.00	0.00
600	JENNE: LANTERN GREEN BRANCH	247.39	0.00	0.00	0.00	0.00
601	KELLER	0.00	480.20	0.00	5,337.68	5,817.88
602	KELLY	0.00	4.65	0.00	0.00	4.65
603	KENYON	15.65	0.00	0.00	0.00	0.00
604	KETTLER AND NORRIS	483.51	0.00	0.00	0.00	0.00
605	KIKENDALL	551.53	0.00	0.00	0.00	0.00
606	KING	2,619.94	0.00	0.00	0.00	0.00

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DRAIN CODE	DRAIN NAME	001.000 Cash	241.802 Due to Revolv	241.002 Due To - Secu	241.001 Due To - Prom	299.000 Total Liabiliti	
607	KINNIE	6.24	0.00	0.00	0.00	0.00	
608	KINNIE BROOK	20,997.66	0.00	0.00	0.00	0.00	
609	KINT	0.00	63.82	0.00	7,303.94	7,367.76	
610	KLOTZ	0.00	223.37	0.00	0.00	223.37	
611	LAURELWOOD	4,175.29	0.00	0.00	0.00	0.00	
612	LORA INTERCOUNTY	0.00	0.00	0.00	0.00	0.00	
613	LAMONT: SANSTONE BRANCH ONE	0.00	0.00	0.00	0.00	0.00	
614	LAMIE	335.76	0.00	0.00	0.00	0.00	
615	LAMONT	0.00	0.00	0.00	1,498.07	1,498.07	
616	LAZELL	14,220.30	0.00	0.00	0.00	0.00	
617	LEE	0.00	44.99	0.00	110,799.62	110,844.61	
618	LEISHER	127.50	0.00	0.00	11,175.85	11,175.85	
619	LEMON	88.00	88.00	0.00	148,529.97	148,617.97	
620	LENIC	0.00	71.76	0.00	0.00	71.76	
621	LEON HADDIX INTERCOUNTY	0.00	0.00	0.00	0.00	0.00	
622	LETT	29.86	0.00	0.00	1,616.09	1,616.09	
623	LIBBIE	0.00	67.49	0.00	0.00	67.49	
624	LINCOLN AND HEISER	0.00	0.00	0.00	1,843.86	1,843.86	
625	LITCHFIELD	0.00	0.00	0.00	2,783.40	2,783.40	
626	LITTLE THORNAPPLE AND KING	0.00	0.00	0.00	0.00	0.00	
627	LOCK	0.00	579.52	0.00	0.00	579.52	
628	LOCK BRANCH NO 1	0.00	0.00	0.00	0.00	0.00	
629	LOEHR	0.00	683.98	0.00	0.00	683.98	
630	LOVELESS	187.28	0.00	0.00	0.00	0.00	
631	LUMBERT	0.00	0.00	0.00	121,155.24	121,155.24	
632	LUNDQUIST	0.00	235.45	0.00	27,255.07	27,490.52	
633	LUNORE BRANCH	24.86	0.00	0.00	0.00	0.00	
634	LUSCOMB	395.42	0.00	0.00	0.00	0.00	
635	LACEY LAKE LEVEL	0.00	0.00	0.00	978.09	978.09	
636	LITTLE THORNAPPLE	-613.39	0.00	0.00	84,135.59	84,135.59	
637	LAMONT: SANSTONE BRANCH	0.00	0.00	0.00	0.00	0.00	
638	MICHIGAN AVENUE: BRANCH NINE	596.71	0.00	0.00	0.00	0.00	
639	MICHIGAN AVENUE: BRANCH SEVEN	0.00	241.18	0.00	0.00	241.18	
640	MICHIGAN AVENUE: BRANCH EIGHT	0.00	170.00	0.00	9,839.04	10,009.04	
641	MARTENS	114.85	0.00	0.00	0.00	0.00	
642	MACHIN	0.00	0.00	0.00	0.00	0.00	
643	MAGDEN	0.00	0.00	0.00	0.00	0.00	
644	MANNING	344.41	0.00	0.00	0.00	0.00	
645	MAST	0.00	0.00	0.00	4,024.50	4,024.50	
646	MAPLEWOOD	0.00	209.09	0.00	3,213.69	3,422.78	
647	JENNIE MARSH	0.00	14.22	0.00	0.00	14.22	
648	MARTIN	0.00	0.00	0.00	737.68	737.68	
649	MARTINS	0.00	428.65	0.00	0.00	428.65	
650	MASON ROAD	176.05	0.00	0.00	0.00	0.00	
651	MASTEN	243.83	0.00	0.00	0.00	0.00	
652	MAYCROFT	0.00	0.00	0.00	0.00	0.00	
653	MAYWOOD	2,968.82	0.00	0.00	0.00	0.00	
654	MEAD	690.96	0.00	0.00	0.00	0.00	
655	MEDICARE STORM DRAIN	0.00	417.52	0.00	0.00	417.52	
656	MERRIAM	317.95	0.00	0.00	0.00	0.00	
657	MERRILL	0.00	0.00	0.00	776.28	776.28	
658	MERRYFIELD	0.00	104.41	0.00	0.00	104.41	
659	MICHIGAN AVENUE AND BRANCHES	12,888.30	0.00	0.00	0.00	0.00	
660	MILBOURN, ALLEN AND CRANE	49.58	65.78	0.00	23,788.53	23,854.31	
661	MILBOURN EAST AND WEST EXTENSIO	0.00	21.27	0.00	28,268.03	28,289.30	
662	MILBOURN EAST AND WEST EXTENSIO	0.00	0.00	0.00	0.00	0.00	
663	MILES	0.00	0.00	0.00	6,139.44	6,139.44	
664	MILES EARL	0.00	27.64	0.00	0.00	27.64	
665	MILLER (Delta Twp)	156.17	0.00	0.00	0.00	0.00	
666	SAIER: MILLETT HIGHWAY BRANCH	85.93	0.00	0.00	0.00	0.00	
667	MILLS AND BLY	0.00	0.00	0.00	2,233.51	2,233.51	
668	MILLS AND POST	712.96	0.00	0.00	0.00	0.00	
669	MILLS AND PRICHARD	0.00	0.00	0.00	1,378.12	1,378.12	
670	MITCHELL (BENTON)	0.00	330.37	0.00	23,356.83	23,687.20	
671	MITCHELL (Oneida)	0.00	18.50	0.00	0.00	18.50	
672	MITCHELL (Chester)	0.00	0.00	0.00	0.00	0.00	
673	MIX	0.00	63.82	0.00	3,971.45	4,035.27	
674	MONROE	0.00	0.00	0.00	8,614.38	8,614.38	
675	MOON	0.00	117.60	0.00	4,782.69	4,900.29	
676	Moon & Hamilton (CARRIER CREEK)	0.00	0.00	0.00	0.00	0.00	
677	OTTER CR & BRANCH INTERCOUNTY	2,115.45	0.00	0.00	0.00	0.00	
678	MOYER	315.23	0.00	0.00	0.00	0.00	
679	MUD CREEK INTERCOUNTY	0.00	0.00	0.00	4,439.48	4,439.48	
680	MUD LAKE	496.30	0.00	0.00	0.00	0.00	
681	MUD LAKE BRANCH TWO	0.00	0.00	0.00	0.00	0.00	
682	MUD LAKE EXTENSION	0.00	0.00	0.00	0.00	0.00	
683	MUNSON	0.00	0.00	0.00	0.00	0.00	

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DRAIN CODE	DRAIN NAME	001.000 Cash	241.802 Due to Revolv	241.002 Due To - Secu	241.001 Due To - Prom	299.000 Total Liability
684	MUNTON AND BRANCHES	3,038.72	0.00	0.00	0.00	0.00
685	MURPHY	129.54	0.00	0.00	0.00	0.00
686	MURRAY	0.00	344.99	0.00	802.00	1,146.99
687	MURRAY AND ROBERTS INTERCOUNTY	0.00	0.00	0.00	9,079.48	9,079.48
688	MYERS AND HENDERSON	14,565.10	0.00	0.00	0.00	0.00
689	McCALPIN	532.29	0.00	0.00	0.00	0.00
690	McCLINTIC	0.00	0.00	0.00	0.00	0.00
691	McCREERY	0.00	0.00	0.00	0.00	0.00
692	McCUTCHEON	0.00	51.60	0.00	0.00	51.60
693	McDONALD	0.00	0.00	0.00	1,290.80	1,290.80
694	McGILVRA	0.00	0.00	0.00	0.00	0.00
695	McLAUGHLIN AND EXTENSION	108.19	0.00	0.00	0.00	0.00
696	McMULLEN and BRANCHES	0.00	180.00	0.00	15,683.33	15,863.33
697	McMULLEN & BRANCH	0.00	0.00	0.00	0.00	0.00
699	McPHEE	760.50	0.00	0.00	35,680.85	35,680.85
700	MILLER - (Kalamo Twp)	1,205.61	0.00	0.00	0.00	0.00
704	MOTT	0.00	670.53	0.00	0.00	670.53
705	MORGAN CREEK	1,572.07	0.00	0.00	0.00	0.00
716	NORTHPORT	0.00	0.00	0.00	0.00	0.00
717	NIXON HILLS	78.34	0.00	0.00	0.00	0.00
718	NARROW LAKE DAM (Lake Level)	699.14	0.00	0.00	0.00	0.00
719	NEEDMORE AND BRANCH	0.00	0.02	0.00	1,419.26	1,419.28
720	NELLER	0.00	245.48	0.00	0.00	245.48
721	NELSON	0.00	309.13	0.00	1,891.13	2,200.26
722	NEWCOMBE	0.00	0.00	0.00	1,152.12	1,152.12
723	NEWELL	0.00	0.00	0.00	785.93	785.93
724	NICKLE	214.00	0.00	0.00	0.00	0.00
725	PORTER: NORTH BRANCH	0.00	0.00	0.00	0.00	0.00
726	NYE AND EATON	0.00	91.20	0.00	4,746.19	4,837.39
727	NORTHRUP	0.00	159.93	0.00	0.00	159.93
728	NARROW LAKE	0.00	469.51	0.00	0.00	469.51
729	OAK PARK	5,785.38	0.00	0.00	0.00	0.00
730	OAK PARK: WINIFRED BRANCH	0.00	0.00	0.00	0.00	0.00
731	OCHSENBEIN	0.00	42.55	0.00	1,044.65	1,087.20
732	O'DELL	0.00	0.00	0.00	5,343.03	5,343.03
733	OLD MAID RELAID, HARRIS AND WHA	1,658.12	0.00	0.00	0.00	0.00
734	OLIVET MILBOURN	0.00	342.68	0.00	0.00	342.68
735	OLIVET SOUTH SIDE	0.00	253.09	0.00	0.00	253.09
736	OLMSTEAD	45.35	0.00	0.00	0.00	0.00
737	O'NEAL	13.24	0.00	0.00	0.00	0.00
738	ONEIDA SECTION 29	0.00	0.00	0.00	0.00	0.00
740	OTTNEY	0.00	0.00	0.00	754.41	754.41
741	OWEN - BELLEVUE TWP	73.74	0.00	0.00	0.00	0.00
742	OWEN - EATON RAPIDS TWP	39.49	42.55	0.00	6,635.51	6,678.06
743	OLIVET SOUTH SIDE BRANCH FIVE	151.05	0.00	0.00	0.00	0.00
744	OAK RIDGE	0.00	0.00	0.00	2,241.52	2,241.52
745	OLD RIVER TRAIL	0.00	309.13	0.00	1,756.95	2,066.08
746	PADDLE TOWN SEWER	0.00	0.00	0.00	2,398.54	2,398.54
747	PAGE, BIG CREEK & SLEEPER INTER	28,935.93	0.00	0.00	0.00	0.00
748	PALMER	0.00	191.47	0.00	8,522.21	8,713.68
749	PALMITER AND PHELPS	319.86	0.00	0.00	0.00	0.00
750	PARKER INTERCOUNTY	0.00	8.39	0.00	0.00	8.39
751	PARKER TILE	64.22	0.00	0.00	0.00	0.00
752	PATTERSON & DUBOIS	8,021.42	0.00	0.00	0.00	0.00
753	PEABODY	44.10	0.00	0.00	0.00	0.00
755	PEACOCK INTERCOUNTY	7,295.51	0.00	0.00	0.00	0.00
756	PEACOCK, CARTER AND REESE	0.00	0.00	0.00	1,734.03	1,734.03
758	PHILLIPS NO. TWO	0.00	22.61	0.00	0.00	22.61
759	PHILLIPS TOWNSHIP	54.47	0.00	0.00	10,441.41	10,441.41
760	PICKWORTH	0.00	196.56	0.00	0.00	196.56
761	PIKE	0.00	210.35	0.00	0.00	210.35
762	PINGEL INTERCOUNTY	1,707.86	0.00	0.00	0.00	0.00
763	PINGEL BRANCH	32.65	0.00	0.00	0.00	0.00
764	PINNOCK	0.00	0.00	0.00	16,308.45	16,308.45
765	PONTO AND LININGER INTERCOUNTY	1,064.34	0.00	0.00	0.00	0.00
767	PORTER AND EXTENSION	16,410.49	0.00	0.00	0.00	0.00
768	POST NO. TWO	308.79	0.00	0.00	0.00	0.00
769	POTTER (BENTON)	0.00	0.00	0.00	22,277.44	22,277.44
770	POTTER (ROXAND)	0.00	0.00	0.00	0.00	0.00
771	POINTE WEST	633.57	0.00	0.00	0.00	0.00
772	POTTER AND MULLIKEN (EATON ONLY	327.55	159.78	0.00	14,219.00	14,378.78
773	POTTER AND MULLIKEN OUTLET INTE	0.00	146.40	0.00	6,067.94	6,214.34
775	POWERS	945.02	0.00	0.00	0.00	0.00
776	PRATT	0.00	0.00	0.00	16,336.75	16,336.75
777	PRATT	350.00	119.88	0.00	0.00	119.88
778	PRATT BRANCH and CHEAL	5,859.22	0.00	0.00	0.00	0.00
779	PRESCOTT	5.18	0.00	0.00	0.00	0.00

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780	PRICE	0.00	309.13	0.00	3,183.64	3,492.77
781	PUFFENBERGER INTERCOUNTY	2.56	0.00	0.00	0.00	0.00
783	PLAYERS CLUB	0.00	79.26	0.00	4,645.78	4,725.04
784	PLAYERS CLUB BRANCH	258.45	0.00	0.00	0.00	0.00
785	PHILLIPS	0.00	42.55	0.00	8,672.63	8,715.18
787	POWERS AND LINK	289.93	0.00	0.00	0.00	0.00
789	PRICHARD	0.00	0.00	0.00	0.00	0.00
791	QUAKER BROOK INTERCOUNTY	0.00	0.00	0.00	0.00	0.00
792	QUANTRELL	207.67	0.00	0.00	0.00	0.00
795	RAMSEY	3,101.51	0.00	0.00	0.00	0.00
796	RANDALL	0.00	0.00	0.00	1,779.02	1,779.02
797	RANSOM	0.00	0.00	0.00	9,961.08	9,961.08
798	RAY	0.00	0.00	0.00	50,299.16	50,299.16
799	RAYMER	4.87	0.00	0.00	0.00	0.00
800	REED	7,201.60	0.00	0.00	0.00	0.00
802	REGENCY BRANCH DRAIN - GREENFIE	2,367.79	0.00	0.00	0.00	0.00
803	REEDER AND OVERFLOW	0.00	0.00	0.00	8,492.65	8,492.65
804	REESE	3.30	0.00	0.00	0.00	0.00
805	RENKER ROAD	6,255.01	349.20	0.00	0.00	349.20
806	RIDDLE	174.25	0.00	0.00	0.00	0.00
807	RICHARD	0.00	292.62	0.00	0.00	292.62
808	RILEY & DELL INTERCOUNTY	0.00	0.00	0.00	54,117.73	54,117.73
809	RIMMEL AND OVERFLOW	0.00	0.00	0.00	5,610.75	5,610.75
811	RIVER RIDGE AND BRANCH	0.00	44.99	0.00	900.43	945.42
812	ROACH	0.00	359.81	0.00	0.00	359.81
814	ROBINSON	1,907.77	0.00	0.00	1,813.53	1,813.53
815	RIVER COVE	0.00	0.00	0.00	2,916.28	2,916.28
816	ROBINSON RELAID	0.00	73.03	0.00	0.00	73.03
817	ROOT	0.00	10.58	0.00	0.00	10.58
818	RORABECK	2,557.37	0.00	0.00	0.00	0.00
819	ROUSE AND THOMAS	4,009.38	0.00	0.00	0.00	0.00
820	ROXAND SECTION 10	0.00	0.00	0.00	3,561.64	3,561.64
821	RUSSELL	0.00	251.69	0.00	2,013.62	2,265.31
822	REUBEN	0.00	0.00	0.00	6,566.57	6,566.57
823	MILLS RELAID AND EXTENSION	491.70	0.00	0.00	0.00	0.00
826	REED INTERCOUNTY	685.52	0.00	0.00	0.00	0.00
830	SHERWOOD FOREST	0.00	21.27	0.00	5,441.95	5,463.22
832	SAIER	0.00	190.34	0.00	0.00	190.34
833	SANTEE	90.50	0.00	0.00	0.00	0.00
834	SARATOGA	0.00	309.15	0.00	1,165.76	1,474.91
835	SEELYE	0.00	0.00	0.00	0.00	0.00
836	SEBEWA INTERCOUNTY	7,865.24	0.00	0.00	0.00	0.00
837	SECOND LAKE (HAGER CREEK)	0.84	0.00	0.00	0.00	0.00
838	WINDSOR SECTION 4 AND BRANCH	0.00	0.00	0.00	0.00	0.00
839	WALTON SECTION 12 AND 13	77.73	0.00	0.00	0.00	0.00
840	HAMLIN SECTION 16	0.00	0.00	0.00	23,950.86	23,950.86
841	EATON SECTION 29, 30 & 31	113.64	0.00	0.00	0.00	0.00
842	SIDWELL & RELAID MILLS	0.00	0.00	0.00	3,008.41	3,008.41
843	SEITLER	0.00	202.33	0.00	2,444.51	2,646.84
844	SHANTY BROOK	0.00	0.00	0.00	904.03	904.03
845	SHARP	0.00	196.59	0.00	11,417.91	11,614.50
846	SHAW	47.05	0.00	0.00	0.00	0.00
847	SHAYTOWN	0.00	0.00	0.00	9,443.20	9,443.20
848	SHEETS AND BRANCHES	0.00	416.65	0.00	0.00	416.65
849	SHELLHORN & REAHM INTERCOUNTY	230.66	0.00	0.00	0.00	0.00
850	SHERMAN	0.00	0.00	0.00	11,843.32	11,843.32
851	SHERWOOD	0.00	112.50	0.00	0.00	112.50
853	SHADOW GLEN	6,296.38	0.00	0.00	0.00	0.00
854	SHRONTZ	0.00	0.00	0.00	49,992.51	49,992.51
855	SIDWELL AND MILLS	25.09	0.00	0.00	0.00	0.00
856	SILVER CREEK	0.00	289.01	0.00	45,502.50	45,791.51
857	SKINNER	0.00	0.00	0.00	2,607.23	2,607.23
858	SKINNER EXTENSION	0.00	0.00	0.00	3,031.07	3,031.07
859	SLOCUM	0.00	0.00	0.00	753.16	753.16
860	SMITH	183.78	0.00	0.00	0.00	0.00
861	SMITH AND EVANS INTERCOUNTY	0.00	243.89	0.00	0.00	243.89
862	SNYDER AND WALKER INTERCOUNTY	0.00	0.00	0.00	0.00	0.00
863	SOUTHERLAND	0.00	25.06	0.00	0.00	25.06
864	SOUTHWORTH	0.00	0.00	0.00	0.00	0.00
865	SPICER CREEK	0.00	0.00	0.00	44,242.93	44,242.93
866	SPITZER	0.00	113.20	0.00	0.00	113.20
867	SPORE	0.00	0.00	0.00	3,515.95	3,515.95
868	SPRINGBROOK INTERCOUNTY	0.00	42.55	0.00	15,084.59	15,127.14
869	STAR TILE INTERCOUNTY	0.00	0.00	0.00	1,333.34	1,333.34
870	STATE AND INDIAN CREEK INTERCOU	1,859.92	0.00	0.00	2,477.22	2,477.22
871	SHEPARD	0.00	0.00	0.00	4,406.64	4,406.64
872	STEELE	0.00	122.18	0.00	0.00	122.18

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874	STOFFLET	52.85	0.00	0.00	0.00	0.00
875	STROBEL	0.04	0.00	0.00	0.00	0.00
876	SUNFIELD SECTION 9	0.00	0.00	0.00	2,400.02	2,400.02
877	SUNFIELD SECTION 27	100.02	0.00	0.00	0.00	0.00
878	SUNSHINE GARDENS	5,614.37	0.00	0.00	0.00	0.00
879	SWICK	-211.05	682.43	0.00	0.00	682.43
880	SWIFT	1,121.98	0.00	0.00	0.00	0.00
881	SWAN	0.00	1.00	0.00	0.00	1.00
882	SCOTT	0.00	0.00	0.00	1,971.02	1,971.02
883	SHREVE	100.00	0.00	0.00	0.00	0.00
884	SILVER RIDGE	0.00	309.15	0.00	6,221.74	6,530.89
885	STEMPHLER	0.00	0.00	0.00	6,390.87	6,390.87
886	SHENANDOAH	0.00	456.65	0.00	0.00	456.65
887	SWEETWATER PINES	1,269.02	38.69	0.00	0.00	38.69
897	TECKWOOD	466.43	0.00	0.00	0.00	0.00
898	TANNER	0.00	0.00	0.00	0.00	0.00
899	TAYLOR (Brookfield)	0.00	213.93	0.00	0.00	213.93
900	TAYLOR (Roxand)	87.47	0.00	0.00	0.00	0.00
901	THEO AVENUE	0.00	44.99	0.00	1,422.83	1,467.82
902	THOMAS (Benton/Oneida)	0.00	0.00	0.00	4,735.91	4,735.91
903	THOMAS (Roxand/Sunfield)	0.00	0.00	0.00	3,992.25	3,992.25
905	THOMPSON	0.00	402.69	0.00	0.00	402.69
906	THORNAPPLE EXTENSION NO. TWO	0.00	0.00	0.00	0.00	0.00
907	THORNAPPLE EXTENSION & OLD MAID	0.00	0.00	0.00	0.00	0.00
908	THORNAPPLE & OLD MAID	0.00	0.00	0.00	0.00	0.00
909	THORP	0.00	0.00	0.00	1,757.17	1,757.17
910	THUMA	0.00	0.00	0.00	3,318.62	3,318.62
911	TICE	0.00	48.04	0.00	0.00	48.04
912	TOMLINSON	0.00	347.32	0.00	0.00	347.32
913	TOWAR AND BRANCHES	0.00	425.10	0.00	74,828.45	75,253.55
914	TOWNLINE BROOK	109.92	0.00	0.00	0.00	0.00
915	TOWNSHIP CLAFLIN	0.00	0.00	0.00	752.17	752.17
916	TREAT	0.00	0.00	0.00	0.00	0.00
917	TRUMBULL	0.00	0.00	0.00	0.00	0.00
918	TULIP	0.00	0.00	0.00	0.00	0.00
920	THORNAPPLE AND EXTENSION	13,588.65	0.00	0.00	0.00	0.00
921	TOWAR: VERNDALD BRANCH	250.33	0.00	0.00	0.00	0.00
923	TWIN LAKES	2,228.35	0.00	0.00	0.00	0.00
924	UPTON	2,700.66	0.00	0.00	0.00	0.00
925	UPRIGHT	40.29	0.00	0.00	0.00	0.00
928	WILLOW HILLS BRANCH (Waldo)	2,466.07	0.00	0.00	0.00	0.00
929	VAN ALLEN	0.00	0.00	0.00	5,212.31	5,212.31
931	VERMONTVILLE SECTION 2	0.00	0.00	0.00	849.35	849.35
932	VICKERY AND HOAG	643.31	0.00	0.00	0.00	0.00
933	WARD	5,958.89	0.00	0.00	0.00	0.00
934	WILLOW HIGHWAY	0.00	0.00	0.00	0.00	0.00
935	WALDO AND BRANCHES	8,290.88	0.00	0.00	0.00	0.00
936	WALDO NO. 2	118.25	0.00	0.00	0.00	0.00
937	WALKER	0.00	0.00	0.00	1,287.07	1,287.07
938	WALSH	0.00	0.00	0.00	8,296.71	8,296.71
939	WANGER	7.51	0.00	0.00	0.00	0.00
941	WARREN	13.69	0.00	0.00	0.00	0.00
942	WATSON NO. ONE	0.00	0.00	0.00	44,553.87	44,553.87
943	W/WATSON & BR (archive- do not	0.00	0.00	0.00	0.00	0.00
944	WATSON NO. TWO	0.00	0.00	0.00	38,723.60	38,723.60
945	WEAVER	0.00	106.37	0.00	3,099.36	3,205.73
946	WELCHER	0.00	0.00	0.00	0.00	0.00
947	WELLS	9.01	0.00	0.00	0.00	0.00
948	WILLIAMSBURG	0.00	0.00	0.00	5,445.93	5,445.93
949	WEST TOWN INTERCOUNTY	0.00	0.00	0.00	0.00	0.00
950	WHALEY	18.88	0.00	0.00	0.00	0.00
951	WHEATON (Chester)	0.00	246.74	0.00	0.00	246.74
952	WHEELER	0.00	0.00	0.00	9,472.91	9,472.91
953	WHITE (Eaton Rapids)	0.00	0.00	0.00	907.19	907.19
954	WHITE & CARPENTER INTERCOUNTY	0.00	0.00	0.00	10,950.00	10,950.00
955	WHITNEY	5,371.87	0.00	0.00	0.00	0.00
956	WHITTUM	0.00	0.00	0.00	4,205.19	4,205.19
957	WILCOX (Brookfield)	0.00	164.12	0.00	25,148.25	25,312.37
958	WILE NORTH	0.00	85.10	0.00	1,715.44	1,800.54
959	WILLIAMS (DELTA)	1,490.65	0.00	0.00	0.00	0.00
960	WILLOW COVE	1,862.09	0.00	0.00	0.00	0.00
961	WELLINGTON FIELDS	0.00	546.77	0.00	0.00	546.77
962	WILLIAMS (WINDSOR)	0.00	0.00	0.00	36,977.49	36,977.49
963	WILLIS J. TORPY INTERCOUNTY	0.00	0.00	0.00	4,026.88	4,026.88
964	WILLIS-SHAW	0.00	287.06	0.00	19,040.31	19,327.37
965	WILLOW BROOK	0.95	0.00	0.00	0.00	0.00
966	WILSON (Hamlin)	0.00	137.47	0.00	0.00	137.47

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967	WILSON (Kalamo)	0.00	574.42	0.00	11,157.34	11,731.76
968	WILTON INTERCOUNTY	0.00	0.00	0.00	2,667.34	2,667.34
969	WHITE (Windsor)	3.27	0.00	0.00	0.00	0.00
970	WINCHELL AND UNION	0.00	0.00	0.00	149,588.31	149,588.31
971	WINDSOR SECTION 27 AND 34	0.00	157.81	0.00	0.00	157.81
972	WINSLOW	0.00	0.00	0.00	851.56	851.56
973	WONSER	0.00	0.00	0.00	0.00	0.00
974	WOOD	0.00	0.00	0.00	36,151.03	36,151.03
975	WOODBURY VILLAGE INTERCOUNTY	0.00	0.00	0.00	0.00	0.00
976	WRIGHT, PARDEE AND MAXSON	2,540.04	0.00	0.00	0.00	0.00
977	WINDSOR GLENS	0.00	0.00	0.00	1,028.31	1,028.31
978	WATSON & WATSON and BRANCHES	5,259.07	0.00	0.00	0.00	0.00
979	WATSON & WATSON: DELTA MILLS BR	0.00	0.00	0.00	0.00	0.00
980	WILCOX (Eaton)	0.00	24.00	0.00	0.00	24.00
981	WINDSOR	15,065.52	0.00	0.00	0.00	0.00
982	WESTON	0.00	415.71	0.00	23,012.13	23,427.84
983	WILLIS-SHAW: CONCORD BRANCH	0.00	0.00	0.00	5,089.92	5,089.92
984	WHEATON (Roxand)	47.76	0.00	0.00	0.00	0.00
985	WESTLAND PARK	0.00	56.74	0.00	0.00	56.74
986	WATSON & WATSON: WINDCHARME BR.	0.00	245.60	0.00	15,496.88	15,742.48
987	WATSON & WATSON: CHRIS J. DRIVE	0.00	0.00	0.00	164,602.34	164,602.34
988	WALMAR & Branch 4	0.00	309.15	0.00	826.40	1,135.55
989	YOUNGBLOOD	0.00	0.00	0.00	0.00	0.00
990	YOUNGS	0.00	0.00	0.00	0.00	0.00
991	YOUNGS (Eaton Rapids Twp)	86.39	0.00	0.00	0.00	0.00
992	WILLOW WOODS	647.07	0.00	0.00	0.00	0.00
993	WILLOW CREEK	0.00	0.00	0.00	0.00	0.00
994	ZIMMERMAN AND THORNAPPLE	0.00	0.00	0.00	0.00	0.00
995	ZIMMERMAN, THORNAPPLE'EXT. & FO	0.00	0.00	0.00	0.00	0.00
997	WOODVIEW ESTATES	0.00	0.00	0.00	0.00	0.00
999	CAIRN	56.91	0.00	0.00	0.00	0.00
9999	POSTING ERRORS	0.00	0.00	0.00	0.00	0.00

Total Drains:	725	465,196.62	37,308.35	0.00	4,934,785.45	4,972,093.80

TABLE 5
DRAIN ORDERS ISSUED

Drain Orders

Order #	Drain #	Drain Name	Order Date	Vendor Name	Amount	Debit	Credit
17976	699	McPHEE	01/03/2022	Precision Grad	10,335.00	801-901-901.000 901.000	801-000-001.000 001.000
17977	986	WATSON & WATSON: WI	01/03/2022	LANSING BOA	70.53	801-901-901.000 901.000	801-000-001.000 001.000
17978	699	McPHEE	01/03/2022	EJ USA Inc. (E	128.70	801-901-901.000 901.000	801-000-001.000 001.000
17979	699	McPHEE	01/03/2022	Agri Drain Cor	67.03	801-901-901.000 901.000	801-000-001.000 001.000
17980	699	McPHEE	01/03/2022	Agri Drain Cor	53.89	801-901-901.000 901.000	801-000-001.000 001.000
17981	854	SHRONTZ	01/03/2022	Agri Drain Cor	122.34	801-901-901.000 901.000	801-000-001.000 001.000
17982	954	WHITE & CARPENTER IN	01/06/2022	Vlahakis Cole	57.57	801-901-901.000 901.000	801-000-001.000 001.000
17983	338	CHURCH AND McCLINTIC	01/07/2022	ADVANCED D	17,494.66	801-901-901.000 901.000	801-000-001.000 001.000
17984	957	WILCOX (Brookfield)	01/07/2022	Precision Grad	7,986.00	801-901-901.000 901.000	801-000-001.000 001.000
17985	360	COOPER, FROST AND RE	01/10/2022	EATON COUN	30.00	801-901-901.000 901.000	801-000-001.000 001.000
17986	409	DILLON	01/12/2022	CEI - Civil Engi	12,269.50	801-901-901.000 901.000	801-000-001.000 001.000
17987	495	GLEN NO. TWO	01/12/2022	CEI - Civil Engi	2,604.75	801-901-901.000 901.000	801-000-001.000 001.000
17988	917	TRUMBULL	01/12/2022	CEI - Civil Engi	5,575.25	801-901-901.000 901.000	801-000-001.000 001.000
17989	504	GREENFIELD ACRES	01/13/2022	ROOTER EXPR	295.00	801-901-901.000 901.000	801-000-001.000 001.000
17990	772	POTTER AND MULLIKEN	01/13/2022	Agri Drain Cor	25.88	801-901-901.000 901.000	801-000-001.000 001.000
17991	235	BELL AND ALLEN	01/13/2022	Agri Drain Cor	25.88	801-901-901.000 901.000	801-000-001.000 001.000
17992	699	McPHEE	01/13/2022	Agri Drain Cor	17.13	801-901-901.000 901.000	801-000-001.000 001.000
17993	699	McPHEE	01/13/2022	Agri Drain Cor	17.13	801-901-901.000 901.000	801-000-001.000 001.000
17994	854	SHRONTZ	01/13/2022	Agri Drain Cor	17.13	801-901-901.000 901.000	801-000-001.000 001.000
17995	997	WOODVIEW ESTATES	01/13/2022	EATON COUN	30.00	801-901-901.000 901.000	801-000-001.000 001.000
17996	830	SHERWOOD FOREST	01/14/2022	Joe Shook	795.00	801-901-901.000 901.000	801-000-001.000 001.000
17997	409	DILLON	01/14/2022	EATON COUN	30.00	801-901-901.000 901.000	801-000-001.000 001.000
17998	370	CUMMINGS	01/19/2022	Fahey Schultz	360.00	801-901-901.000 901.000	801-000-001.000 001.000
17999	981	WINDSOR	01/19/2022	Fahey Schultz	97.50	801-901-901.000 901.000	801-000-001.000 001.000
18000	619	LEMON	01/19/2022	Fahey Schultz	694.50	801-901-901.000 901.000	801-000-001.000 001.000
18001	944	WATSON NO. TWO	01/19/2022	Fahey Schultz	401.50	801-901-901.000 901.000	801-000-001.000 001.000
18002	409	DILLON	01/19/2022	Fahey Schultz	75.50	801-901-901.000 901.000	801-000-001.000 001.000
18003	1009	LOWER SPRINGBROOK IN	01/19/2022	Fahey Schultz	4,088.00	801-901-901.000 901.000	801-000-001.000 001.000

Drain Orders

Order #	Drain #	Drain Name	Order Date	Vendor Name	Amount	Debit	Credit
18004	358	COOLEY	01/19/2022	ADVANCED D	4,088.06	801-901-901.000 901.000	801-000-001.000 001.000
18005	358	COOLEY	01/19/2022	SPICER GROU	2,633.74	801-901-901.000 901.000	801-000-001.000 001.000
18006	338	CHURCH AND McCLINTIC	01/20/2022	ADVANCED D	17,324.71	801-901-901.000 901.000	801-000-001.000 001.000
18007	358	COOLEY	01/21/2022	Precision Grad	21,080.50	801-901-901.000 901.000	801-000-001.000 001.000
18008	338	CHURCH AND McCLINTIC	01/24/2022	ADVANCED D	10,065.56	801-901-901.000 901.000	801-000-001.000 001.000
18009	338	CHURCH AND McCLINTIC	01/24/2022	ADVANCED D	17,121.54	801-901-901.000 901.000	801-000-001.000 001.000
18010	234	BEAVER	01/24/2022	ADVANCED D	1,719.05	801-901-901.000 901.000	801-000-001.000 001.000
18012	347	COLE (Carmel)	01/24/2022	Precision Grad	12,880.00	801-901-901.000 901.000	801-000-001.000 001.000
18013	505	GRIDLEY	01/24/2022	DeCamp A.D.C	294.08	801-901-901.000 901.000	801-000-001.000 001.000
18014	370	CUMMINGS	01/24/2022	LRE Engineers	4,375.00	801-901-901.000 901.000	801-000-001.000 001.000
18015	338	CHURCH AND McCLINTIC	01/24/2022	LRE Engineers	12,476.03	801-901-901.000 901.000	801-000-001.000 001.000
18016	493	CROOKED BROOK INTER	01/24/2022	LRE Engineers	2,443.16	801-901-901.000 901.000	801-000-001.000 001.000
18017	360	COOPER, FROST AND RE	01/24/2022	LRE Engineers	11,717.50	801-901-901.000 901.000	801-000-001.000 001.000
18018	997	WOODVIEW ESTATES	01/24/2022	LRE Engineers	3,257.50	801-901-901.000 901.000	801-000-001.000 001.000
18019	336	CHILDS	01/24/2022	LRE Engineers	412.50	801-901-901.000 901.000	801-000-001.000 001.000
18020	842	SIDWELL & RELAID MILLS	01/24/2022	LRE Engineers	615.00	801-901-901.000 901.000	801-000-001.000 001.000
18021	549	HIGBY	01/24/2022	LRE Engineers	2,266.14	801-901-901.000 901.000	801-000-001.000 001.000
18022	566	HUBER	01/24/2022	LRE Engineers	210.00	801-901-901.000 901.000	801-000-001.000 001.000
18023	420	DOXIE AND EXTENSION	01/24/2022	LRE Engineers	650.00	801-901-901.000 901.000	801-000-001.000 001.000
18024	944	WATSON NO. TWO	01/24/2022	LRE Engineers	1,327.50	801-901-901.000 901.000	801-000-001.000 001.000
18025	615	LAMONT	01/24/2022	LRE Engineers	707.62	801-901-901.000 901.000	801-000-001.000 001.000
18026	358	COOLEY	01/26/2022	EJ USA Inc. (E	128.70	801-901-901.000 901.000	801-000-001.000 001.000
18027	407	DERNIER	01/26/2022	Kepitis Farms	9,320.00	801-901-901.000 901.000	801-000-001.000 001.000
18028	294	BURNS VILLAGE AND EX	01/26/2022	Precision Grad	23,519.69	801-901-901.000 901.000	801-000-001.000 001.000
18029	631	LUMBERT	01/26/2022	C.L. Trucking	34,618.94	801-901-901.000 901.000	801-000-001.000 001.000
18030	338	CHURCH AND McCLINTIC	01/26/2022	ADVANCED D	7,511.57	801-901-901.000 901.000	801-000-001.000 001.000
18031	338	CHURCH AND McCLINTIC	01/26/2022	ADVANCED D	10,512.70	801-901-901.000 901.000	801-000-001.000 001.000
18032	944	WATSON NO. TWO	01/29/2022	Timothy Hogg	43.19	801-901-901.000 901.000	801-000-001.000 001.000

Drain Orders

Order #	Drain #	Drain Name	Order Date	Vendor Name	Amount	Debit	Credit
18033	944	WATSON NO. TWO	01/29/2022	Rob Piercefield	42.02	801-901-901.000 901.000	801-000-001.000 001.000
18034	944	WATSON NO. TWO	01/29/2022	Steve Willard	54.89	801-901-901.000 901.000	801-000-001.000 001.000
18035	619	LEMON	01/29/2022	Steve Willard	58.40	801-901-901.000 901.000	801-000-001.000 001.000
18036	619	LEMON	01/29/2022	Thomas D Ca	54.89	801-901-901.000 901.000	801-000-001.000 001.000
18037	752	PATTERSON & DUBOIS	01/29/2022	Hubbell, Roth	2,486.37	801-901-901.000 901.000	801-000-001.000 001.000
18038	234	BEAVER	01/29/2022	Precision Grad	9,606.00	801-901-901.000 901.000	801-000-001.000 001.000
18039	558	HOLMES	01/29/2022	Kepitis Farms	6,780.00	801-901-901.000 901.000	801-000-001.000 001.000
18040	240	BENTLEY & DEPUE	01/29/2022	SPICER GROU	3,886.00	801-901-901.000 901.000	801-000-001.000 001.000
18041	617	LEE	01/29/2022	SPICER GROU	1,763.50	801-901-901.000 901.000	801-000-001.000 001.000
18042	326	CARRIER CREEK	01/29/2022	SPICER GROU	1,829.00	801-901-901.000 901.000	801-000-001.000 001.000
18043	691	McCREERY	01/29/2022	SPICER GROU	2,413.75	801-901-901.000 901.000	801-000-001.000 001.000
18044	294	BURNS VILLAGE AND EX	01/29/2022	SPICER GROU	12,343.00	801-901-901.000 901.000	801-000-001.000 001.000
18045	694	McGILVRA	01/29/2022	SPICER GROU	3,340.00	801-901-901.000 901.000	801-000-001.000 001.000
18046	360	COOPER, FROST AND RD	01/31/2022	M & K Jetting a	1,110.00	801-901-901.000 901.000	801-000-001.000 001.000
18047	997	WOODVIEW ESTATES	01/31/2022	M & K Jetting a	395.00	801-901-901.000 901.000	801-000-001.000 001.000
18048	640	MICHIGAN AVENUE: BRA	01/31/2022	M & K Jetting a	340.00	801-901-901.000 901.000	801-000-001.000 001.000
18049	326	CARRIER CREEK	01/31/2022	LANSING BOA	36.00	801-901-901.000 901.000	801-000-001.000 001.000
18050	326	CARRIER CREEK	01/31/2022	LANSING BOA	36.00	801-901-901.000 901.000	801-000-001.000 001.000
18051	326	CARRIER CREEK	01/31/2022	LANSING BOA	114.97	801-901-901.000 901.000	801-000-001.000 001.000
18052	670	MITCHELL (BENTON)	01/31/2022	MWT, LLC	6,525.00	801-901-901.000 901.000	801-000-001.000 001.000
18053	840	HAMLIN SECTION 16	01/31/2022	MWT, LLC	8,678.00	801-901-901.000 901.000	801-000-001.000 001.000
18054	326	CARRIER CREEK	01/31/2022	LANSING BOA	36.00	801-901-901.000 901.000	801-000-001.000 001.000
18055	338	CHURCH AND McCLINTIC	02/04/2022	ADVANCED D	404.94	801-901-901.000 901.000	801-000-001.000 001.000
18056	338	CHURCH AND McCLINTIC	02/04/2022	ADVANCED D	523.20	801-901-901.000 901.000	801-000-001.000 001.000
18057	234	BEAVER	02/04/2022	EJ USA Inc. (E	281.28	801-901-901.000 901.000	801-000-001.000 001.000
18058	547	HETRICK	02/04/2022	ROOTER EXPR	865.00	801-901-901.000 901.000	801-000-001.000 001.000
18059	238	BANK INTERCOUNTY	02/07/2022	M & K Jetting a	850.00	801-901-901.000 901.000	801-000-001.000 001.000
18060	752	PATTERSON & DUBOIS	02/07/2022	JACKSON DIR	5,000.00	801-901-901.000 901.000	801-000-001.000 001.000

Drain Orders

Order #	Drain #	Drain Name	Order Date	Vendor Name	Amount	Debit	Credit
18061	230	BATTLE CREEK INTERCO	02/11/2022	GEI Consultant	1,312.50	801-901-901.000 901.000	801-000-001.000 001.000
18062	840	HAMLIN SECTION 16	02/11/2022	Ferguson Wat	140.78	801-901-901.000 901.000	801-000-001.000 001.000
18063	504	GREENFIELD ACRES	02/11/2022	E.T. MACKENZ	5,332.50	801-901-901.000 901.000	801-000-001.000 001.000
18064	619	LEMON	02/14/2022	USA Today Ne	174.75	801-901-901.000 901.000	801-000-001.000 001.000
18065	944	WATSON NO. TWO	02/14/2022	USA Today Ne	106.00	801-901-901.000 901.000	801-000-001.000 001.000
18066	237	BENJAMIN AND BRANCH	02/14/2022	ADVANCED D	1,837.89	801-901-901.000 901.000	801-000-001.000 001.000
18067	670	MITCHELL (BENTON)	02/14/2022	ADVANCED D	2,791.44	801-901-901.000 901.000	801-000-001.000 001.000
18068	854	SHRONTZ	02/14/2022	ADVANCED D	8,440.60	801-901-901.000 901.000	801-000-001.000 001.000
18069	347	COLE (Carmel)	02/14/2022	ADVANCED D	3,955.10	801-901-901.000 901.000	801-000-001.000 001.000
18070	632	LUNDQUIST	02/14/2022	ADVANCED D	8,069.76	801-901-901.000 901.000	801-000-001.000 001.000
18071	944	WATSON NO. TWO	02/14/2022	Fahey Schultz	1,461.83	801-901-901.000 901.000	801-000-001.000 001.000
18072	619	LEMON	02/14/2022	Fahey Schultz	1,813.55	801-901-901.000 901.000	801-000-001.000 001.000
18073	1009	LOWER SPRINGBROOK IN	02/14/2022	Fahey Schultz	3,955.54	801-901-901.000 901.000	801-000-001.000 001.000
18074	370	CUMMINGS	02/14/2022	Fahey Schultz	44.00	801-901-901.000 901.000	801-000-001.000 001.000
18075	490	GARVEY	02/14/2022	Fahey Schultz	203.50	801-901-901.000 901.000	801-000-001.000 001.000
18076	997	WOODVIEW ESTATES	02/14/2022	Fahey Schultz	176.00	801-901-901.000 901.000	801-000-001.000 001.000
18077	409	DILLON	02/14/2022	Fahey Schultz	66.00	801-901-901.000 901.000	801-000-001.000 001.000
18078	981	WINDSOR	02/14/2022	Fahey Schultz	44.00	801-901-901.000 901.000	801-000-001.000 001.000
18079	360	COOPER, FROST AND RD	02/16/2022	EATON COUN	30.00	801-901-901.000 901.000	801-000-001.000 001.000
18080	254	BOND	02/16/2022	Precision Grad	20,900.00	801-901-901.000 901.000	801-000-001.000 001.000
18081	495	GLEN NO. TWO	02/16/2022	Bendzinski & C	10,400.00	801-901-901.000 901.000	801-000-001.000 001.000
18082	840	HAMLIN SECTION 16	02/16/2022	EJ USA Inc. (E	113.40	801-901-901.000 901.000	801-000-001.000 001.000
18083	338	CHURCH AND McCLINTIC	02/16/2022	ADVANCED D	1,296.68	801-901-901.000 901.000	801-000-001.000 001.000
18084	558	HOLMES	02/16/2022	ADVANCED D	3,167.24	801-901-901.000 901.000	801-000-001.000 001.000
18085	360	COOPER, FROST AND RD	02/16/2022	EATON COUN	30.00	801-901-901.000 901.000	801-000-001.000 001.000
18086	822	REUBEN	02/17/2022	ROOTER EXPR	525.00	801-901-901.000 901.000	801-000-001.000 001.000
18087	495	GLEN NO. TWO	02/17/2022	DICKINSON W	12,166.80	801-901-901.000 901.000	801-000-001.000 001.000
18088	586	KENYON INTERCOUNTY	02/23/2022	Clark Hill PLC	867.00	801-901-901.000 901.000	801-000-001.000 001.000

Drain Orders

Order #	Drain #	Drain Name	Order Date	Vendor Name	Amount	Debit	Credit
18089	360	COOPER, FROST AND RED	02/24/2022	Clark Hill PLC	787.50	801-901-901.000 901.000	801-000-001.000 001.000
18090	987	WATSON & WATSON: CH	02/24/2022	Clark Hill PLC	45.00	801-901-901.000 901.000	801-000-001.000 001.000
18091	944	WATSON NO. TWO	02/24/2022	U.S Legal Sup	952.90	801-901-901.000 901.000	801-000-001.000 001.000
18092	493	CROOKED BROOK INTER	02/24/2022	BARRY CO DR	26.19	801-901-901.000 901.000	801-000-001.000 001.000
18093	493	CROOKED BROOK INTER	02/24/2022	Bendzinski & C	17,400.00	801-901-901.000 901.000	801-000-001.000 001.000
18094	493	CROOKED BROOK INTER	02/15/2022	DICKINSON W	18,349.80	801-901-901.000 901.000	801-000-001.000 001.000
18095	338	CHURCH AND McCLINTIC	02/24/2022	C.L. Trucking	104,760.90	801-901-901.000 901.000	801-000-001.000 001.000
18096	619	LEMON	02/25/2022	U.S Legal Sup	571.00	801-901-901.000 901.000	801-000-001.000 001.000
18097	326	CARRIER CREEK	02/25/2022	LANSING BOA	36.00	801-901-901.000 901.000	801-000-001.000 001.000
18098	326	CARRIER CREEK	02/25/2022	LANSING BOA	108.26	801-901-901.000 901.000	801-000-001.000 001.000
18099	326	CARRIER CREEK	02/25/2022	LANSING BOA	36.00	801-901-901.000 901.000	801-000-001.000 001.000
18100	691	McCREERY	02/25/2022	SPICER GROU	2,410.25	801-901-901.000 901.000	801-000-001.000 001.000
18101	294	BURNS VILLAGE AND EX	02/25/2022	SPICER GROU	26,864.00	801-901-901.000 901.000	801-000-001.000 001.000
18102	631	LUMBERT	02/25/2022	SPICER GROU	579.75	801-901-901.000 901.000	801-000-001.000 001.000
18103	617	LEE	02/25/2022	SPICER GROU	5,538.75	801-901-901.000 901.000	801-000-001.000 001.000
18104	240	BENTLEY & DEPUE	02/25/2022	SPICER GROU	5,528.00	801-901-901.000 901.000	801-000-001.000 001.000
18105	822	REUBEN	02/28/2022	Kepitis Farms	2,940.00	801-901-901.000 901.000	801-000-001.000 001.000
18106	490	GARVEY	02/28/2022	LRE Engineers	1,936.20	801-901-901.000 901.000	801-000-001.000 001.000
18107	360	COOPER, FROST AND RED	02/28/2022	LRE Engineers	12,915.00	801-901-901.000 901.000	801-000-001.000 001.000
18108	338	CHURCH AND McCLINTIC	02/28/2022	LRE Engineers	23,236.26	801-901-901.000 901.000	801-000-001.000 001.000
18109	997	WOODVIEW ESTATES	02/28/2022	LRE Engineers	5,552.20	801-901-901.000 901.000	801-000-001.000 001.000
18110	370	CUMMINGS	02/28/2022	LRE Engineers	2,369.60	801-901-901.000 901.000	801-000-001.000 001.000
18111	549	HIGBY	02/28/2022	LRE Engineers	1,768.98	801-901-901.000 901.000	801-000-001.000 001.000
18112	420	DOXIE AND EXTENSION	02/28/2022	LRE Engineers	225.00	801-901-901.000 901.000	801-000-001.000 001.000
18113	944	WATSON NO. TWO	02/28/2022	LRE Engineers	1,677.43	801-901-901.000 901.000	801-000-001.000 001.000
18114	615	LAMONT	02/28/2022	LRE Engineers	330.00	801-901-901.000 901.000	801-000-001.000 001.000
18115	230	BATTLE CREEK INTERCO	03/03/2022	GEI Consultant	864.50	801-901-901.000 901.000	801-000-001.000 001.000
18116	986	WATSON & WATSON: WI	03/03/2022	LANSING BOA	36.00	801-901-901.000 901.000	801-000-001.000 001.000

Drain Orders

Order #	Drain #	Drain Name	Order Date	Vendor Name	Amount	Debit	Credit
18117	549	HIGBY	03/03/2022	ROOTER EXPR	525.00	801-901-901.000 901.000	801-000-001.000 001.000
18118	253	BOLLMAN & DAMON & B	03/04/2022	SPICER GROU	51.38	801-901-901.000 901.000	801-000-001.000 001.000
18119	272	BRETTON WOODS	03/04/2022	SPICER GROU	51.38	801-901-901.000 901.000	801-000-001.000 001.000
18120	274	BROOKS RIVER LANDING	03/04/2022	SPICER GROU	51.38	801-901-901.000 901.000	801-000-001.000 001.000
18121	374	CAMBRIDGE AND BRANCO	03/04/2022	SPICER GROU	51.38	801-901-901.000 901.000	801-000-001.000 001.000
18122	326	CARRIER CREEK	03/04/2022	SPICER GROU	51.38	801-901-901.000 901.000	801-000-001.000 001.000
18123	354	CENTER POINT	03/04/2022	SPICER GROU	51.38	801-901-901.000 901.000	801-000-001.000 001.000
18124	343	CLEMENTS AND UNDERHILL	03/04/2022	SPICER GROU	51.38	801-901-901.000 901.000	801-000-001.000 001.000
18125	400	DELTA MILLS	03/04/2022	SPICER GROU	51.38	801-901-901.000 901.000	801-000-001.000 001.000
18126	430	DIMONDALE ESTATES	03/04/2022	SPICER GROU	51.38	801-901-901.000 901.000	801-000-001.000 001.000
18127	411	DIMONDALE FARMS	03/04/2022	SPICER GROU	51.38	801-901-901.000 901.000	801-000-001.000 001.000
18128	461	FIGG	03/04/2022	SPICER GROU	51.38	801-901-901.000 901.000	801-000-001.000 001.000
18129	488	GARFIELD AVENUE	03/04/2022	SPICER GROU	51.38	801-901-901.000 901.000	801-000-001.000 001.000
18130	489	GARLOCK & FOSTER AND	03/04/2022	SPICER GROU	51.38	801-901-901.000 901.000	801-000-001.000 001.000
18131	520	GRAND WOODS	03/04/2022	SPICER GROU	51.38	801-901-901.000 901.000	801-000-001.000 001.000
18132	537	HARRIETT AVENUE	03/04/2022	SPICER GROU	51.39	801-901-901.000 901.000	801-000-001.000 001.000
18133	547	HETRICK	03/04/2022	SPICER GROU	51.39	801-901-901.000 901.000	801-000-001.000 001.000
18134	569	HUNTER AND BRANCHES	03/04/2022	SPICER GROU	51.39	801-901-901.000 901.000	801-000-001.000 001.000
18135	584	INGERSOLL	03/04/2022	SPICER GROU	51.39	801-901-901.000 901.000	801-000-001.000 001.000
18136	592	IRVINGDALE ACRES	03/04/2022	SPICER GROU	51.39	801-901-901.000 901.000	801-000-001.000 001.000
18137	596	JENNE	03/04/2022	SPICER GROU	51.39	801-901-901.000 901.000	801-000-001.000 001.000
18138	597	JOHN EARL	03/04/2022	SPICER GROU	51.39	801-901-901.000 901.000	801-000-001.000 001.000
18139	601	KELLER	03/04/2022	SPICER GROU	51.39	801-901-901.000 901.000	801-000-001.000 001.000
18140	617	LEE	03/04/2022	SPICER GROU	51.39	801-901-901.000 901.000	801-000-001.000 001.000
18141	646	MAPLEWOOD	03/04/2022	SPICER GROU	51.39	801-901-901.000 901.000	801-000-001.000 001.000
18142	261	MCCABE	03/04/2022	SPICER GROU	51.39	801-901-901.000 901.000	801-000-001.000 001.000
18143	665	MILLER (Delta Twp)	03/04/2022	SPICER GROU	51.39	801-901-901.000 901.000	801-000-001.000 001.000
18144	276	MORRIS	03/04/2022	SPICER GROU	51.39	801-901-901.000 901.000	801-000-001.000 001.000

Drain Orders

Order #	Drain #	Drain Name	Order Date	Vendor Name	Amount	Debit	Credit
18145	686	MURRAY	03/04/2022	SPICER GROU	51.39	801-901-901.000 901.000	801-000-001.000 001.000
18146	688	MYERS AND HENDERSON	03/04/2022	SPICER GROU	51.39	801-901-901.000 901.000	801-000-001.000 001.000
18147	721	NELSON	03/04/2022	SPICER GROU	51.39	801-901-901.000 901.000	801-000-001.000 001.000
18148	729	OAK PARK	03/04/2022	SPICER GROU	51.39	801-901-901.000 901.000	801-000-001.000 001.000
18149	745	OLD RIVER TRAIL	03/04/2022	SPICER GROU	51.39	801-901-901.000 901.000	801-000-001.000 001.000
18150	746	PADDLE TOWN SEWER	03/04/2022	SPICER GROU	51.39	801-901-901.000 901.000	801-000-001.000 001.000
18151	780	PRICE	03/04/2022	SPICER GROU	51.39	801-901-901.000 901.000	801-000-001.000 001.000
18152	805	RENKER ROAD	03/04/2022	SPICER GROU	51.39	801-901-901.000 901.000	801-000-001.000 001.000
18153	815	RIVER COVE	03/04/2022	SPICER GROU	51.39	801-901-901.000 901.000	801-000-001.000 001.000
18154	811	RIVER RIDGE AND BRAN	03/04/2022	SPICER GROU	51.39	801-901-901.000 901.000	801-000-001.000 001.000
18155	821	RUSSELL	03/04/2022	SPICER GROU	51.39	801-901-901.000 901.000	801-000-001.000 001.000
18156	832	SAIER	03/04/2022	SPICER GROU	51.39	801-901-901.000 901.000	801-000-001.000 001.000
18157	834	SARATOGA	03/04/2022	SPICER GROU	51.39	801-901-901.000 901.000	801-000-001.000 001.000
18158	856	SILVER CREEK	03/04/2022	SPICER GROU	51.39	801-901-901.000 901.000	801-000-001.000 001.000
18159	884	SILVER RIDGE	03/04/2022	SPICER GROU	51.39	801-901-901.000 901.000	801-000-001.000 001.000
18160	878	SUNSHINE GARDENS	03/04/2022	SPICER GROU	51.39	801-901-901.000 901.000	801-000-001.000 001.000
18161	901	THEO AVENUE	03/04/2022	SPICER GROU	51.39	801-901-901.000 901.000	801-000-001.000 001.000
18162	988	WALMAR & Branch 4	03/04/2022	SPICER GROU	51.39	801-901-901.000 901.000	801-000-001.000 001.000
18163	935	WALDO AND BRANCHES	03/04/2022	SPICER GROU	51.39	801-901-901.000 901.000	801-000-001.000 001.000
18164	978	WATSON & WATSON and	03/04/2022	SPICER GROU	51.39	801-901-901.000 901.000	801-000-001.000 001.000
18165	982	WESTON	03/04/2022	SPICER GROU	51.39	801-901-901.000 901.000	801-000-001.000 001.000
18166	955	WHITNEY	03/04/2022	SPICER GROU	51.39	801-901-901.000 901.000	801-000-001.000 001.000
18167	964	WILLIS-SHAW	03/04/2022	SPICER GROU	51.39	801-901-901.000 901.000	801-000-001.000 001.000
18168	981	WINDSOR	03/04/2022	SPICER GROU	51.39	801-901-901.000 901.000	801-000-001.000 001.000
18169	294	BURNS VILLAGE AND EX	03/08/2022	JACKSON DIR	83,777.85	801-901-901.000 901.000	801-000-001.000 001.000
18170	733	OLD MAID RELAID, HARR	03/10/2022	ROOTER EXPR	250.00	801-901-901.000 901.000	801-000-001.000 001.000
18171	567	HULL	03/10/2022	ROOTER EXPR	685.00	801-901-901.000 901.000	801-000-001.000 001.000
18172	901	THEO AVENUE	03/10/2022	ROOTER EXPR	525.00	801-901-901.000 901.000	801-000-001.000 001.000

Drain Orders

Order #	Drain #	Drain Name	Order Date	Vendor Name	Amount	Debit	Credit
18173	409	DILLON	03/10/2022	CEI - Civil Engi	9,993.50	801-901-901.000 901.000	801-000-001.000 001.000
18174	917	TRUMBULL	03/10/2022	CEI - Civil Engi	10,305.00	801-901-901.000 901.000	801-000-001.000 001.000
18175	808	RILEY & DELL INTERCOUNTY	03/10/2022	SPICER GROU	20,511.25	801-901-901.000 901.000	801-000-001.000 001.000
18176	586	KENYON INTERCOUNTY	03/10/2022	LRE Engineers	1,337.50	801-901-901.000 901.000	801-000-001.000 001.000
18177	299	BUTTERNUT CR., TILSON	03/10/2022	NORRIS FARM	18,600.00	801-901-901.000 901.000	801-000-001.000 001.000
18178	245	BIG THORNAPPLE	03/10/2022	M & M Outdoor	10,850.00	801-901-901.000 901.000	801-000-001.000 001.000
18179	997	WOODVIEW ESTATES	03/10/2022	SOIL AND MA	10,400.00	801-901-901.000 901.000	801-000-001.000 001.000
18180	338	CHURCH AND McCLINTIC	03/10/2022	C.L. Trucking	85,887.45	801-901-901.000 901.000	801-000-001.000 001.000
18181	752	PATTERSON & DUBOIS	03/10/2022	Hubbell, Roth	955.50	801-901-901.000 901.000	801-000-001.000 001.000
18182	493	CROOKED BROOK INTERC	03/11/2022	LRE Engineers	6,273.74	801-901-901.000 901.000	801-000-001.000 001.000
18183	238	BANK INTERCOUNTY	03/11/2022	ROOTER EXPR	525.00	801-901-901.000 901.000	801-000-001.000 001.000
18184	987	WATSON & WATSON: CH	03/11/2022	Thomas D Ca	44.36	801-901-901.000 901.000	801-000-001.000 001.000
18185	987	WATSON & WATSON: CH	03/11/2022	Rob Piercefield	42.61	801-901-901.000 901.000	801-000-001.000 001.000
18186	987	WATSON & WATSON: CH	03/11/2022	Steve Willard	56.65	801-901-901.000 901.000	801-000-001.000 001.000
18187	987	WATSON & WATSON: CH	03/11/2022	Kern G Slucter	42.02	801-901-901.000 901.000	801-000-001.000 001.000
18188	1009	LOWER SPRINGBROOK IN	03/14/2022	Fahey Schultz	7,649.84	801-901-901.000 901.000	801-000-001.000 001.000
18189	619	LEMON	03/14/2022	Hubbell, Roth	10,653.24	801-901-901.000 901.000	801-000-001.000 001.000
18190	619	LEMON	03/14/2022	Hubbell, Roth	10,306.50	801-901-901.000 901.000	801-000-001.000 001.000
18191	845	SHARP	03/14/2022	Jacob Ireland	550.00	801-901-901.000 901.000	801-000-001.000 001.000
18192	493	CROOKED BROOK INTERC	03/14/2022	J. SEBASTIAN	27,604.80	801-901-901.000 901.000	801-000-001.000 001.000
18193	370	CUMMINGS	03/01/2022	Fahey Schultz	858.00	801-901-901.000 901.000	801-000-001.000 001.000
18194	944	WATSON NO. TWO	03/14/2022	Fahey Schultz	243.00	801-901-901.000 901.000	801-000-001.000 001.000
18195	294	BURNS VILLAGE AND EX	03/14/2022	Fahey Schultz	22.00	801-901-901.000 901.000	801-000-001.000 001.000
18196	865	SPICER CREEK	03/14/2022	Fahey Schultz	44.00	801-901-901.000 901.000	801-000-001.000 001.000
18197	619	LEMON	03/14/2022	Fahey Schultz	114.00	801-901-901.000 901.000	801-000-001.000 001.000
18198	240	BENTLEY & DEPUE	03/14/2022	Fahey Schultz	581.50	801-901-901.000 901.000	801-000-001.000 001.000
18199	1009	LOWER SPRINGBROOK IN	03/14/2022	Fahey Schultz	88.00	801-901-901.000 901.000	801-000-001.000 001.000
18200	495	GLEN NO. TWO	03/16/2022	CEI - Civil Engi	2,958.50	801-901-901.000 901.000	801-000-001.000 001.000

Drain Orders

Order #	Drain #	Drain Name	Order Date	Vendor Name	Amount	Debit	Credit
18201	549	HIGBY	03/16/2022	ROOTER EXPR	2,725.00	801-901-901.000 901.000	801-000-001.000 001.000
18202	948	WILLIAMSBURG	03/16/2022	M & K Jetting a	255.00	801-901-901.000 901.000	801-000-001.000 001.000
18203	638	MICHIGAN AVENUE: BRA	03/16/2022	M & K Jetting a	170.00	801-901-901.000 901.000	801-000-001.000 001.000
18204	691	McCREERY	03/18/2022	MWT, LLC	81,289.92	801-901-901.000 901.000	801-000-001.000 001.000
18205	567	HULL	03/21/2022	ROOTER EXPR	525.00	801-901-901.000 901.000	801-000-001.000 001.000
18206	987	WATSON & WATSON: CH	03/23/2022	Clark Hill PLC	495.00	801-901-901.000 901.000	801-000-001.000 001.000
18207	360	COOPER, FROST AND R	03/23/2022	Clark Hill PLC	45.00	801-901-901.000 901.000	801-000-001.000 001.000
18208	467	FLEMING	03/23/2022	MWT, LLC	1,725.00	801-901-901.000 901.000	801-000-001.000 001.000
18209	299	BUTTERNUT CR., TILSON	03/23/2022	BURKETT EXC	22,575.00	801-901-901.000 901.000	801-000-001.000 001.000
18210	355	COLTON	03/23/2022	BURKETT EXC	19,098.00	801-901-901.000 901.000	801-000-001.000 001.000
18211	201	ABEL	03/24/2022	ADVANCED D	2,230.00	801-901-901.000 901.000	801-000-001.000 001.000
18212	822	REUBEN	03/24/2022	ADVANCED D	94.86	801-901-901.000 901.000	801-000-001.000 001.000
18213	254	BOND	03/24/2022	ADVANCED D	40.56	801-901-901.000 901.000	801-000-001.000 001.000
18214	254	BOND	03/24/2022	ADVANCED D	1,393.75	801-901-901.000 901.000	801-000-001.000 001.000
18215	254	BOND	03/24/2022	ADVANCED D	5,294.65	801-901-901.000 901.000	801-000-001.000 001.000
18216	254	BOND	03/24/2022	ADVANCED D	3,345.00	801-901-901.000 901.000	801-000-001.000 001.000
18217	254	BOND	03/24/2022	ADVANCED D	10,522.18	801-901-901.000 901.000	801-000-001.000 001.000
18218	567	HULL	03/25/2022	SPICER GROU	88.48	801-901-901.000 901.000	801-000-001.000 001.000
18219	326	CARRIER CREEK	03/27/2022	LANSING BOA	36.00	801-901-901.000 901.000	801-000-001.000 001.000
18220	326	CARRIER CREEK	03/27/2022	LANSING BOA	108.00	801-901-901.000 901.000	801-000-001.000 001.000
18221	326	CARRIER CREEK	03/27/2022	LANSING BOA	36.00	801-901-901.000 901.000	801-000-001.000 001.000
18222	987	WATSON & WATSON: CH	03/30/2022	U.S Legal Sup	767.60	801-901-901.000 901.000	801-000-001.000 001.000
18223	974	WOOD	03/30/2022	LRE Engineers	447.62	801-901-901.000 901.000	801-000-001.000 001.000
18224	944	WATSON NO. TWO	03/30/2022	LRE Engineers	5,815.37	801-901-901.000 901.000	801-000-001.000 001.000
18225	549	HIGBY	03/30/2022	LRE Engineers	6,110.73	801-901-901.000 901.000	801-000-001.000 001.000
18226	370	CUMMINGS	03/30/2022	LRE Engineers	11,019.88	801-901-901.000 901.000	801-000-001.000 001.000
18227	997	WOODVIEW ESTATES	03/30/2022	LRE Engineers	7,281.00	801-901-901.000 901.000	801-000-001.000 001.000
18228	338	CHURCH AND McCLINTIC	03/30/2022	LRE Engineers	19,595.55	801-901-901.000 901.000	801-000-001.000 001.000

Drain Orders

Order #	Drain #	Drain Name	Order Date	Vendor Name	Amount	Debit	Credit
18229	360	COOPER, FROST AND RED	03/30/2022	LRE Engineers	25,632.50	801-901-901.000 901.000	801-000-001.000 001.000
18230	617	LEE	03/30/2022	SPICER GROU	5,908.75	801-901-901.000 901.000	801-000-001.000 001.000
18231	691	McCREERY	03/30/2022	SPICER GROU	15,485.50	801-901-901.000 901.000	801-000-001.000 001.000
18232	694	McGILVRA	03/30/2022	SPICER GROU	1,342.25	801-901-901.000 901.000	801-000-001.000 001.000
18233	294	BURNS VILLAGE AND EX	03/30/2022	SPICER GROU	2,597.75	801-901-901.000 901.000	801-000-001.000 001.000
18234	597	JOHN EARL	03/30/2022	SPICER GROU	643.25	801-901-901.000 901.000	801-000-001.000 001.000
18235	865	SPICER CREEK	03/30/2022	SPICER GROU	1,988.25	801-901-901.000 901.000	801-000-001.000 001.000
18236	567	HULL	03/30/2022	Kepitis Farms	4,695.00	801-901-901.000 901.000	801-000-001.000 001.000
18237	752	PATTERSON & DUBOIS	03/30/2022	Hubbell, Roth	674.21	801-901-901.000 901.000	801-000-001.000 001.000
18238	987	WATSON & WATSON: CH	03/30/2022	Hubbell, Roth	4,658.64	801-901-901.000 901.000	801-000-001.000 001.000
18239	619	LEMON	03/30/2022	Hubbell, Roth	7,372.77	801-901-901.000 901.000	801-000-001.000 001.000
18240	619	LEMON	03/30/2022	Hubbell, Roth	4,752.35	801-901-901.000 901.000	801-000-001.000 001.000
18241	619	LEMON	03/30/2022	Hubbell, Roth	2,338.91	801-901-901.000 901.000	801-000-001.000 001.000
18242	986	WATSON & WATSON: WI	03/31/2022	LANSING BOA	37.80	801-901-901.000 901.000	801-000-001.000 001.000
18243	493	CROOKED BROOK INTER	04/01/2022	LRE Engineers	5,225.46	801-901-901.000 901.000	801-000-001.000 001.000
18244	586	KENYON INTERCOUNTY	04/01/2022	LRE Engineers	1,725.00	801-901-901.000 901.000	801-000-001.000 001.000
18245	808	RILEY & DELL INTERCOU	04/01/2022	SPICER GROU	1,537.00	801-901-901.000 901.000	801-000-001.000 001.000
18246	632	LUNDQUIST	04/04/2022	C.L. Trucking	17,624.00	801-901-901.000 901.000	801-000-001.000 001.000
18247	974	WOOD	04/07/2022	Kepitis Farms	11,550.00	801-901-901.000 901.000	801-000-001.000 001.000
18248	987	WATSON & WATSON: CH	04/07/2022	ROOTER EXPR	525.00	801-901-901.000 901.000	801-000-001.000 001.000
18249	238	BANK INTERCOUNTY	04/07/2022	M & K Jetting a	5,600.00	801-901-901.000 901.000	801-000-001.000 001.000
18250	230	BATTLE CREEK INTERCO	04/07/2022	GEI Consultant	43,135.95	801-901-901.000 901.000	801-000-001.000 001.000
18251	501	GRANT	04/08/2022	CALEDONIA F	49.79	801-901-901.000 901.000	801-000-001.000 001.000
18252	253	BOLLMAN & DAMON & B	04/11/2022	SPICER GROU	119.68	801-901-901.000 901.000	801-000-001.000 001.000
18253	272	BRETTON WOODS	04/11/2022	SPICER GROU	119.68	801-901-901.000 901.000	801-000-001.000 001.000
18254	274	BROOKS RIVER LANDING	04/11/2022	SPICER GROU	119.68	801-901-901.000 901.000	801-000-001.000 001.000
18255	374	CAMBRIDGE AND BRANC	04/11/2022	SPICER GROU	119.68	801-901-901.000 901.000	801-000-001.000 001.000
18256	326	CARRIER CREEK	04/11/2022	SPICER GROU	119.68	801-901-901.000 901.000	801-000-001.000 001.000

Drain Orders

Order #	Drain #	Drain Name	Order Date	Vendor Name	Amount	Debit	Credit
18257	354	CENTER POINT	04/11/2022	SPICER GROU	119.68	801-901-901.000 901.000	801-000-001.000 001.000
18258	343	CLEMENTS AND UNDERH	04/11/2022	SPICER GROU	119.68	801-901-901.000 901.000	801-000-001.000 001.000
18259	400	DELTA MILLS	04/11/2022	SPICER GROU	119.68	801-901-901.000 901.000	801-000-001.000 001.000
18260	430	DIMONDALE ESTATES	04/11/2022	SPICER GROU	119.68	801-901-901.000 901.000	801-000-001.000 001.000
18261	411	DIMONDALE FARMS	04/11/2022	SPICER GROU	119.68	801-901-901.000 901.000	801-000-001.000 001.000
18263	488	GARFIELD AVENUE	04/11/2022	SPICER GROU	119.68	801-901-901.000 901.000	801-000-001.000 001.000
18264	489	GARLOCK & FOSTER AN	04/11/2022	SPICER GROU	119.68	801-901-901.000 901.000	801-000-001.000 001.000
18265	520	GRAND WOODS	04/11/2022	SPICER GROU	119.68	801-901-901.000 901.000	801-000-001.000 001.000
18266	537	HARRIETT AVENUE	04/11/2022	SPICER GROU	119.68	801-901-901.000 901.000	801-000-001.000 001.000
18267	547	HETRICK	04/11/2022	SPICER GROU	119.68	801-901-901.000 901.000	801-000-001.000 001.000
18268	569	HUNTER AND BRANCHES	04/11/2022	SPICER GROU	119.68	801-901-901.000 901.000	801-000-001.000 001.000
18269	584	INGERSOLL	04/11/2022	SPICER GROU	119.68	801-901-901.000 901.000	801-000-001.000 001.000
18270	592	IRVINGDALE ACRES	04/11/2022	SPICER GROU	119.68	801-901-901.000 901.000	801-000-001.000 001.000
18271	596	JENNE	04/11/2022	SPICER GROU	119.68	801-901-901.000 901.000	801-000-001.000 001.000
18272	597	JOHN EARL	04/11/2022	SPICER GROU	119.68	801-901-901.000 901.000	801-000-001.000 001.000
18273	601	KELLER	04/11/2022	SPICER GROU	119.68	801-901-901.000 901.000	801-000-001.000 001.000
18274	617	LEE	04/11/2022	SPICER GROU	119.68	801-901-901.000 901.000	801-000-001.000 001.000
18275	646	MAPLEWOOD	04/11/2022	SPICER GROU	119.68	801-901-901.000 901.000	801-000-001.000 001.000
18276	261	MCCABE	04/11/2022	SPICER GROU	119.68	801-901-901.000 901.000	801-000-001.000 001.000
18277	665	MILLER (Delta Twp)	04/11/2022	SPICER GROU	119.68	801-901-901.000 901.000	801-000-001.000 001.000
18278	276	MORRIS	04/11/2022	SPICER GROU	119.68	801-901-901.000 901.000	801-000-001.000 001.000
18279	686	MURRAY	04/11/2022	SPICER GROU	119.68	801-901-901.000 901.000	801-000-001.000 001.000
18280	688	MYERS AND HENDERSON	04/11/2022	SPICER GROU	119.68	801-901-901.000 901.000	801-000-001.000 001.000
18281	721	NELSON	04/11/2022	SPICER GROU	119.68	801-901-901.000 901.000	801-000-001.000 001.000
18282	729	OAK PARK	04/11/2022	SPICER GROU	119.68	801-901-901.000 901.000	801-000-001.000 001.000
18283	745	OLD RIVER TRAIL	04/11/2022	SPICER GROU	119.68	801-901-901.000 901.000	801-000-001.000 001.000
18284	746	PADDLE TOWN SEWER	04/11/2022	SPICER GROU	119.68	801-901-901.000 901.000	801-000-001.000 001.000
18285	780	PRICE	04/11/2022	SPICER GROU	119.68	801-901-901.000 901.000	801-000-001.000 001.000

Drain Orders

Order #	Drain #	Drain Name	Order Date	Vendor Name	Amount	Debit	Credit
18286	805	RENKER ROAD	04/11/2022	SPICER GROU	119.68	801-901-901.000 901.000	801-000-001.000 001.000
18287	815	RIVER COVE	04/11/2022	SPICER GROU	119.68	801-901-901.000 901.000	801-000-001.000 001.000
18288	811	RIVER RIDGE AND BRAN	04/11/2022	SPICER GROU	119.68	801-901-901.000 901.000	801-000-001.000 001.000
18289	821	RUSSELL	04/11/2022	SPICER GROU	119.68	801-901-901.000 901.000	801-000-001.000 001.000
18290	832	SAIER	04/11/2022	SPICER GROU	119.68	801-901-901.000 901.000	801-000-001.000 001.000
18291	834	SARATOGA	04/11/2022	SPICER GROU	119.68	801-901-901.000 901.000	801-000-001.000 001.000
18292	856	SILVER CREEK	04/11/2022	SPICER GROU	119.68	801-901-901.000 901.000	801-000-001.000 001.000
18293	884	SILVER RIDGE	04/11/2022	SPICER GROU	119.68	801-901-901.000 901.000	801-000-001.000 001.000
18294	878	SUNSHINE GARDENS	04/11/2022	SPICER GROU	119.68	801-901-901.000 901.000	801-000-001.000 001.000
18295	901	THEO AVENUE	04/11/2022	SPICER GROU	119.68	801-901-901.000 901.000	801-000-001.000 001.000
18296	988	WALMAR & Branch 4	04/11/2022	SPICER GROU	119.69	801-901-901.000 901.000	801-000-001.000 001.000
18297	935	WALDO AND BRANCHES	04/11/2022	SPICER GROU	119.69	801-901-901.000 901.000	801-000-001.000 001.000
18298	978	WATSON & WATSON and	04/11/2022	SPICER GROU	119.69	801-901-901.000 901.000	801-000-001.000 001.000
18299	982	WESTON	04/11/2022	SPICER GROU	119.69	801-901-901.000 901.000	801-000-001.000 001.000
18300	955	WHITNEY	04/11/2022	SPICER GROU	119.69	801-901-901.000 901.000	801-000-001.000 001.000
18301	964	WILLIS-SHAW	04/11/2022	SPICER GROU	119.69	801-901-901.000 901.000	801-000-001.000 001.000
18302	981	WINDSOR	04/11/2022	SPICER GROU	119.69	801-901-901.000 901.000	801-000-001.000 001.000
18303	338	CHURCH AND McCLINTIC	04/11/2022	C.L. Trucking	114,894.00	801-901-901.000 901.000	801-000-001.000 001.000
18304	338	CHURCH AND McCLINTIC	04/13/2022	DeCamp A.D.C	221.53	801-901-901.000 901.000	801-000-001.000 001.000
18305	974	WOOD	04/13/2022	EJ USA Inc. (E	248.74	801-901-901.000 901.000	801-000-001.000 001.000
18306	974	WOOD	03/28/2022	ADVANCED D	5,656.97	801-901-901.000 901.000	801-000-001.000 001.000
18307	764	PINNOCK	04/13/2022	ADVANCED D	1,081.73	801-901-901.000 901.000	801-000-001.000 001.000
18308	856	SILVER CREEK	04/14/2022	C.L. Trucking	12,411.00	801-901-901.000 901.000	801-000-001.000 001.000
18309	987	WATSON & WATSON: CH	04/14/2022	ROOTER EXPR	525.00	801-901-901.000 901.000	801-000-001.000 001.000
18310	987	WATSON & WATSON: CH	04/18/2022	USA Today Ne	106.00	801-901-901.000 901.000	801-000-001.000 001.000
18311	370	CUMMINGS	04/18/2022	Fahey Schultz	286.00	801-901-901.000 901.000	801-000-001.000 001.000
18312	997	WOODVIEW ESTATES	04/18/2022	Fahey Schultz	186.50	801-901-901.000 901.000	801-000-001.000 001.000
18313	409	DILLON	04/18/2022	Fahey Schultz	145.00	801-901-901.000 901.000	801-000-001.000 001.000

Drain Orders

Order #	Drain #	Drain Name	Order Date	Vendor Name	Amount	Debit	Credit
18314	573	HUTCHINGS	04/18/2022	Fahey Schultz	440.00	801-901-901.000 901.000	801-000-001.000 001.000
18315	1009	LOWER SPRINGBROOK	04/18/2022	Fahey Schultz	4,401.00	801-901-901.000 901.000	801-000-001.000 001.000
18316	240	BENTLEY & DEPUE	04/18/2022	Fahey Schultz	1,110.00	801-901-901.000 901.000	801-000-001.000 001.000
18317	238	BANK INTERCOUNTY	04/22/2022	Fahey Schultz	2,098.00	801-901-901.000 901.000	801-000-001.000 001.000
18318	409	DILLON	04/22/2022	CEI - Civil Engi	11,535.00	801-901-901.000 901.000	801-000-001.000 001.000
18319	917	TRUMBULL	04/22/2022	CEI - Civil Engi	9,795.50	801-901-901.000 901.000	801-000-001.000 001.000
18320	326	CARRIER CREEK	04/28/2022	CUMMINS BRID	408.08	801-901-901.000 901.000	801-000-001.000 001.000
18321	326	CARRIER CREEK	04/28/2022	CUMMINS BRID	537.02	801-901-901.000 901.000	801-000-001.000 001.000
18322	338	CHURCH AND McCLINTIC	04/28/2022	ADVANCED D	1,894.00	801-901-901.000 901.000	801-000-001.000 001.000
18323	987	WATSON & WATSON: CH	04/28/2022	Clark Hill PLC	1,423.17	801-901-901.000 901.000	801-000-001.000 001.000
18324	856	SILVER CREEK	04/28/2022	ST REGIS CUL	5,465.00	801-901-901.000 901.000	801-000-001.000 001.000
18325	567	HULL	04/28/2022	Eaton Acres F	5,060.00	801-901-901.000 901.000	801-000-001.000 001.000
18326	615	LAMONT	04/28/2022	Eaton Acres F	860.00	801-901-901.000 901.000	801-000-001.000 001.000
18327	875	STROBEL	04/28/2022	Eaton Acres F	860.00	801-901-901.000 901.000	801-000-001.000 001.000
18328	756	PEACOCK, CARTER AND	04/28/2022	Eaton Acres F	1,410.00	801-901-901.000 901.000	801-000-001.000 001.000
18329	210	ARNOLD	04/28/2022	LRE Engineers	899.13	801-901-901.000 901.000	801-000-001.000 001.000
18330	370	CUMMINGS	04/28/2022	LRE Engineers	900.00	801-901-901.000 901.000	801-000-001.000 001.000
18331	338	CHURCH AND McCLINTIC	04/28/2022	LRE Engineers	19,231.22	801-901-901.000 901.000	801-000-001.000 001.000
18332	390	DARLING	04/28/2022	LRE Engineers	975.19	801-901-901.000 901.000	801-000-001.000 001.000
18333	249	BOATMAN	04/28/2022	LRE Engineers	597.50	801-901-901.000 901.000	801-000-001.000 001.000
18334	974	WOOD	04/28/2022	LRE Engineers	1,030.00	801-901-901.000 901.000	801-000-001.000 001.000
18335	420	DOXIE AND EXTENSION	04/28/2022	LRE Engineers	285.00	801-901-901.000 901.000	801-000-001.000 001.000
18336	549	HIGBY	04/28/2022	LRE Engineers	2,900.05	801-901-901.000 901.000	801-000-001.000 001.000
18337	997	WOODVIEW ESTATES	04/28/2022	LRE Engineers	2,429.82	801-901-901.000 901.000	801-000-001.000 001.000
18338	360	COOPER, FROST AND RD	04/28/2022	LRE Engineers	9,976.66	801-901-901.000 901.000	801-000-001.000 001.000
18339	326	CARRIER CREEK	04/28/2022	LANSING BOA	36.00	801-901-901.000 901.000	801-000-001.000 001.000
18340	326	CARRIER CREEK	04/28/2022	LANSING BOA	36.00	801-901-901.000 901.000	801-000-001.000 001.000
18341	326	CARRIER CREEK	04/28/2022	LANSING BOA	98.37	801-901-901.000 901.000	801-000-001.000 001.000

Drain Orders

Order #	Drain #	Drain Name	Order Date	Vendor Name	Amount	Debit	Credit
18342	326	CARRIER CREEK	05/02/2022	CUMMINS BRID	408.08	801-901-901.000 901.000	801-000-001.000 001.000
18343	986	WATSON & WATSON: WI	05/02/2022	LANSING BOA	37.80	801-901-901.000 901.000	801-000-001.000 001.000
18344	537	HARRIETT AVENUE	05/02/2022	ROOTER EXPR	1,050.00	801-901-901.000 901.000	801-000-001.000 001.000
18345	537	HARRIETT AVENUE	05/02/2022	ROOTER EXPR	250.00	801-901-901.000 901.000	801-000-001.000 001.000
18346	532	HALL	05/02/2022	Agri Drain Cor	199.38	801-901-901.000 901.000	801-000-001.000 001.000
18347	466	FIVE CORNERS	05/02/2022	Agri Drain Cor	207.48	801-901-901.000 901.000	801-000-001.000 001.000
18348	764	PINNOCK	05/02/2022	Agri Drain Cor	261.39	801-901-901.000 901.000	801-000-001.000 001.000
18349	402	DELTA SECTION 17	05/02/2022	Agri Drain Cor	104.86	801-901-901.000 901.000	801-000-001.000 001.000
18350	254	BOND	05/02/2022	Agri Drain Cor	126.30	801-901-901.000 901.000	801-000-001.000 001.000
18351	240	BENTLEY & DEPUE	05/02/2022	The County Jo	265.16	801-901-901.000 901.000	801-000-001.000 001.000
18352	986	WATSON & WATSON: WI	05/05/2022	MID-MICHIGAN	585.43	801-901-901.000 901.000	801-000-001.000 001.000
18353	764	PINNOCK	05/05/2022	Kepitis Farms	7,730.00	801-901-901.000 901.000	801-000-001.000 001.000
18354	229	BASTEDO	05/05/2022	M.T. Bell Exca	3,705.00	801-901-901.000 901.000	801-000-001.000 001.000
18355	352	COLLIER AND MUD CREEK	05/05/2022	Precision Grad	600.00	801-901-901.000 901.000	801-000-001.000 001.000
18356	493	CROOKED BROOK INTERC	05/05/2022	LRE Engineers	3,039.47	801-901-901.000 901.000	801-000-001.000 001.000
18357	586	KENYON INTERCOUNTY	05/05/2022	LRE Engineers	2,007.50	801-901-901.000 901.000	801-000-001.000 001.000
18358	586	KENYON INTERCOUNTY	05/05/2022	Clark Hill PLC	234.31	801-901-901.000 901.000	801-000-001.000 001.000
18359	945	WEAVER	05/05/2022	ROOTER EXPR	775.00	801-901-901.000 901.000	801-000-001.000 001.000
18360	390	DARLING	05/06/2022	ROOTER EXPR	725.00	801-901-901.000 901.000	801-000-001.000 001.000
18361	537	HARRIETT AVENUE	05/06/2022	M & K Jetting a	255.00	801-901-901.000 901.000	801-000-001.000 001.000
18362	913	TOWAR AND BRANCHES	05/06/2022	M & K Jetting a	85.00	801-901-901.000 901.000	801-000-001.000 001.000
18363	238	BANK INTERCOUNTY	05/09/2022	REIMOLD PRIN	1,894.03	801-901-901.000 901.000	801-000-001.000 001.000
18364	238	BANK INTERCOUNTY	05/09/2022	DELTA CHAR	159.18	801-901-901.000 901.000	801-000-001.000 001.000
18365	238	BANK INTERCOUNTY	05/09/2022	M & K Jetting a	5,460.00	801-901-901.000 901.000	801-000-001.000 001.000
18366	537	HARRIETT AVENUE	05/09/2022	Schultz Inc	750.00	801-901-901.000 901.000	801-000-001.000 001.000
18367	294	BURNS VILLAGE AND EX	05/09/2022	JACKSON DIR	185,144.90	801-901-901.000 901.000	801-000-001.000 001.000
18368	338	CHURCH AND McCLINTIC	05/09/2022	C.L. Trucking	40,697.06	801-901-901.000 901.000	801-000-001.000 001.000
18369	752	PATTERSON & DUBOIS	05/09/2022	Hubbell, Roth	239.31	801-901-901.000 901.000	801-000-001.000 001.000

Drain Orders

Order #	Drain #	Drain Name	Order Date	Vendor Name	Amount	Debit	Credit
18370	294	BURNS VILLAGE AND EX	05/09/2022	SPICER GROU	2,281.75	801-901-901.000 901.000	801-000-001.000 001.000
18371	694	McGILVRA	05/09/2022	SPICER GROU	13,222.50	801-901-901.000 901.000	801-000-001.000 001.000
18372	691	McCREERY	05/09/2022	SPICER GROU	5,552.75	801-901-901.000 901.000	801-000-001.000 001.000
18373	945	WEAVER	05/12/2022	ROOTER EXPR	1,925.00	801-901-901.000 901.000	801-000-001.000 001.000
18374	987	WATSON & WATSON: CH	05/12/2022	ROOTER EXPR	875.00	801-901-901.000 901.000	801-000-001.000 001.000
18375	360	COOPER, FROST AND RED	05/12/2022	M & K Jetting a	2,220.00	801-901-901.000 901.000	801-000-001.000 001.000
18376	254	BOND	05/13/2022	ROOTER EXPR	525.00	801-901-901.000 901.000	801-000-001.000 001.000
18377	339	CHURCHILL	05/13/2022	ROOTER EXPR	685.00	801-901-901.000 901.000	801-000-001.000 001.000
18378	272	BRETTON WOODS	05/16/2022	M & K Jetting a	595.00	801-901-901.000 901.000	801-000-001.000 001.000
18379	619	LEMON	05/16/2022	Fahey Schultz	44.00	801-901-901.000 901.000	801-000-001.000 001.000
18380	370	CUMMINGS	05/16/2022	Fahey Schultz	742.50	801-901-901.000 901.000	801-000-001.000 001.000
18381	495	GLEN NO. TWO	05/16/2022	CEI - Civil Engi	4,852.50	801-901-901.000 901.000	801-000-001.000 001.000
18382	238	BANK INTERCOUNTY	05/16/2022	USA Today Ne	130.00	801-901-901.000 901.000	801-000-001.000 001.000
18383	390	DARLING	05/16/2022	ADVANCED D	2,754.68	801-901-901.000 901.000	801-000-001.000 001.000
18384	529	HADDIX	05/20/2022	Kepitis Farms	2,650.00	801-901-901.000 901.000	801-000-001.000 001.000
18385	502	GILDART AND MUD LAKE	05/20/2022	BURKETT EXC	9,906.00	801-901-901.000 901.000	801-000-001.000 001.000
18386	910	THUMA	05/20/2022	BURKETT EXC	1,044.00	801-901-901.000 901.000	801-000-001.000 001.000
18387	229	BASTEDO	05/20/2022	M.T. Bell Exca	1,400.00	801-901-901.000 901.000	801-000-001.000 001.000
18388	488	GARFIELD AVENUE	05/20/2022	ROOTER EXPR	1,725.00	801-901-901.000 901.000	801-000-001.000 001.000
18389	221	BARHYTE	05/20/2022	ROOTER EXPR	1,870.00	801-901-901.000 901.000	801-000-001.000 001.000
18390	346	CODDING	05/20/2022	ROOTER EXPR	1,210.00	801-901-901.000 901.000	801-000-001.000 001.000
18391	343	CLEMENTS AND UNDERH	05/20/2022	M & K Jetting a	510.00	801-901-901.000 901.000	801-000-001.000 001.000
18392	638	MICHIGAN AVENUE: BRA	05/20/2022	M & K Jetting a	255.00	801-901-901.000 901.000	801-000-001.000 001.000
18393	948	WILLIAMSBURG	05/20/2022	M & K Jetting a	170.00	801-901-901.000 901.000	801-000-001.000 001.000
18394	343	CLEMENTS AND UNDERH	05/23/2022	M & K Jetting a	340.00	801-901-901.000 901.000	801-000-001.000 001.000
18395	948	WILLIAMSBURG	05/23/2022	M & K Jetting a	510.00	801-901-901.000 901.000	801-000-001.000 001.000
18396	360	COOPER, FROST AND RED	05/23/2022	M & K Jetting a	3,160.00	801-901-901.000 901.000	801-000-001.000 001.000
18397	465	FISHER (BROOKFIELD/WA	05/23/2022	Kepitis Farms	1,680.00	801-901-901.000 901.000	801-000-001.000 001.000

Drain Orders

Order #	Drain #	Drain Name	Order Date	Vendor Name	Amount	Debit	Credit
18398	958	WILE NORTH	05/23/2022	Kepitis Farms	825.00	801-901-901.000 901.000	801-000-001.000 001.000
18399	506	GRIER	05/23/2022	Kepitis Farms	825.00	801-901-901.000 901.000	801-000-001.000 001.000
18400	826	REED INTERCOUNTY	05/23/2022	Clinton County	1,445.50	801-901-901.000 901.000	801-000-001.000 001.000
18401	571	HUSTED AND LANDENBE	05/23/2022	Clinton County	779.86	801-901-901.000 901.000	801-000-001.000 001.000
18402	466	FIVE CORNERS	05/27/2022	IRON HORSE E	20,000.00	801-901-901.000 901.000	801-000-001.000 001.000
18403	573	HUTCHINGS	05/27/2022	ROOTER EXPR	525.00	801-901-901.000 901.000	801-000-001.000 001.000
18404	358	COOLEY	05/27/2022	ROOTER EXPR	565.00	801-901-901.000 901.000	801-000-001.000 001.000
18405	389	DARKEN AND BOYER	05/27/2022	ROOTER EXPR	1,170.00	801-901-901.000 901.000	801-000-001.000 001.000
18406	398	DELLWOOD	05/27/2022	Precision Grad	2,235.00	801-901-901.000 901.000	801-000-001.000 001.000
18407	326	CARRIER CREEK	05/27/2022	LANSING BOA	36.00	801-901-901.000 901.000	801-000-001.000 001.000
18408	326	CARRIER CREEK	05/27/2022	LANSING BOA	36.00	801-901-901.000 901.000	801-000-001.000 001.000
18409	326	CARRIER CREEK	05/27/2022	LANSING BOA	77.30	801-901-901.000 901.000	801-000-001.000 001.000
18410	987	WATSON & WATSON: CH	05/27/2022	Hubbell, Roth	20,841.84	801-901-901.000 901.000	801-000-001.000 001.000
18411	987	WATSON & WATSON: CH	05/27/2022	Hubbell, Roth	990.21	801-901-901.000 901.000	801-000-001.000 001.000
18412	987	WATSON & WATSON: CH	05/27/2022	Hubbell, Roth	545.26	801-901-901.000 901.000	801-000-001.000 001.000
18413	619	LEMON	05/27/2022	Hubbell, Roth	14,221.47	801-901-901.000 901.000	801-000-001.000 001.000
18414	360	COOPER, FROST AND R	05/27/2022	Clark Hill PLC	112.50	801-901-901.000 901.000	801-000-001.000 001.000
18415	870	STATE AND INDIAN CRE	05/27/2022	GEI Consultant	2,434.67	801-901-901.000 901.000	801-000-001.000 001.000
18416	230	BATTLE CREEK INTERC	05/27/2022	GEI Consultant	9,265.41	801-901-901.000 901.000	801-000-001.000 001.000
18417	238	BANK INTERCOUNTY	05/27/2022	Fahey Schultz	8,268.05	801-901-901.000 901.000	801-000-001.000 001.000
18418	409	DILLON	05/27/2022	Fahey Schultz	225.50	801-901-901.000 901.000	801-000-001.000 001.000
18419	997	WOODVIEW ESTATES	05/27/2022	Fahey Schultz	99.00	801-901-901.000 901.000	801-000-001.000 001.000
18420	917	TRUMBULL	05/27/2022	Fahey Schultz	44.00	801-901-901.000 901.000	801-000-001.000 001.000
18421	865	SPICER CREEK	05/27/2022	Fahey Schultz	220.00	801-901-901.000 901.000	801-000-001.000 001.000
18422	1009	LOWER SPRING BROOK	05/27/2022	Fahey Schultz	1,585.95	801-901-901.000 901.000	801-000-001.000 001.000
18423	240	BENTLEY & DEPUE	05/27/2022	Fahey Schultz	7,270.27	801-901-901.000 901.000	801-000-001.000 001.000
18424	240	BENTLEY & DEPUE	05/27/2022	SPICER GROU	26,599.50	801-901-901.000 901.000	801-000-001.000 001.000
18425	240	BENTLEY & DEPUE	05/27/2022	SPICER GROU	32,214.25	801-901-901.000 901.000	801-000-001.000 001.000

Drain Orders

Order #	Drain #	Drain Name	Order Date	Vendor Name	Amount	Debit	Credit
18426	552	HOBART	05/27/2022	SPICER GROU	5,756.50	801-901-901.000 901.000	801-000-001.000 001.000
18427	808	RILEY & DELL INTERCOUN	05/27/2022	SPICER GROU	1,972.25	801-901-901.000 901.000	801-000-001.000 001.000
18428	683	MUNSON	05/27/2022	LRE Engineers	998.68	801-901-901.000 901.000	801-000-001.000 001.000
18429	360	COOPER, FROST AND RED	05/27/2022	LRE Engineers	12,364.64	801-901-901.000 901.000	801-000-001.000 001.000
18430	338	CHURCH AND McCLINTIC	05/27/2022	LRE Engineers	14,649.54	801-901-901.000 901.000	801-000-001.000 001.000
18431	997	WOODVIEW ESTATES	05/27/2022	LRE Engineers	3,620.00	801-901-901.000 901.000	801-000-001.000 001.000
18432	974	WOOD	05/27/2022	LRE Engineers	560.00	801-901-901.000 901.000	801-000-001.000 001.000
18433	370	CUMMINGS	05/27/2022	LRE Engineers	4,633.73	801-901-901.000 901.000	801-000-001.000 001.000
18434	549	HIGBY	05/27/2022	LRE Engineers	675.00	801-901-901.000 901.000	801-000-001.000 001.000
18435	944	WATSON NO. TWO	05/27/2022	LRE Engineers	601.11	801-901-901.000 901.000	801-000-001.000 001.000
18436	390	DARLING	05/27/2022	LRE Engineers	525.00	801-901-901.000 901.000	801-000-001.000 001.000
18437	210	ARNOLD	05/27/2022	LRE Engineers	480.00	801-901-901.000 901.000	801-000-001.000 001.000
18438	987	WATSON & WATSON: CH	05/27/2022	Hubbell, Roth	18,778.43	801-901-901.000 901.000	801-000-001.000 001.000
18439	619	LEMON	05/27/2022	Hubbell, Roth	9,521.42	801-901-901.000 901.000	801-000-001.000 001.000
18440	253	BOLLMAN & DAMON & B	05/27/2022	SPICER GROU	36.88	801-901-901.000 901.000	801-000-001.000 001.000
18441	272	BRETTON WOODS	05/27/2022	SPICER GROU	36.88	801-901-901.000 901.000	801-000-001.000 001.000
18442	274	BROOKS RIVER LANDING	05/27/2022	SPICER GROU	36.88	801-901-901.000 901.000	801-000-001.000 001.000
18443	374	CAMBRIDGE AND BRANC	05/27/2022	SPICER GROU	36.88	801-901-901.000 901.000	801-000-001.000 001.000
18444	326	CARRIER CREEK	05/27/2022	SPICER GROU	36.88	801-901-901.000 901.000	801-000-001.000 001.000
18445	354	CENTER POINT	05/27/2022	SPICER GROU	36.88	801-901-901.000 901.000	801-000-001.000 001.000
18446	343	CLEMENTS AND UNDERH	05/27/2022	SPICER GROU	36.88	801-901-901.000 901.000	801-000-001.000 001.000
18447	400	DELTA MILLS	05/27/2022	SPICER GROU	36.88	801-901-901.000 901.000	801-000-001.000 001.000
18448	430	DIMONDALE ESTATES	05/27/2022	SPICER GROU	36.88	801-901-901.000 901.000	801-000-001.000 001.000
18449	411	DIMONDALE FARMS	05/27/2022	SPICER GROU	36.88	801-901-901.000 901.000	801-000-001.000 001.000
18450	461	FIGG	05/27/2022	SPICER GROU	36.88	801-901-901.000 901.000	801-000-001.000 001.000
18451	488	GARFIELD AVENUE	05/27/2022	SPICER GROU	36.88	801-901-901.000 901.000	801-000-001.000 001.000
18452	489	GARLOCK & FOSTER AN	05/27/2022	SPICER GROU	36.88	801-901-901.000 901.000	801-000-001.000 001.000
18453	520	GRAND WOODS	05/27/2022	SPICER GROU	36.88	801-901-901.000 901.000	801-000-001.000 001.000

Drain Orders

Order #	Drain #	Drain Name	Order Date	Vendor Name	Amount	Debit	Credit
18454	537	HARRIETT AVENUE	05/27/2022	SPICER GROU	36.88	801-901-901.000 901.000	801-000-001.000 001.000
18455	547	HETRICK	05/27/2022	SPICER GROU	36.88	801-901-901.000 901.000	801-000-001.000 001.000
18456	569	HUNTER AND BRANCHES	05/27/2022	SPICER GROU	36.88	801-901-901.000 901.000	801-000-001.000 001.000
18457	584	INGERSOLL	05/27/2022	SPICER GROU	36.88	801-901-901.000 901.000	801-000-001.000 001.000
18458	592	IRVINGDALE ACRES	05/27/2022	SPICER GROU	36.88	801-901-901.000 901.000	801-000-001.000 001.000
18459	596	JENNE	05/27/2022	SPICER GROU	36.88	801-901-901.000 901.000	801-000-001.000 001.000
18460	597	JOHN EARL	05/27/2022	SPICER GROU	36.88	801-901-901.000 901.000	801-000-001.000 001.000
18461	601	KELLER	05/27/2022	SPICER GROU	36.88	801-901-901.000 901.000	801-000-001.000 001.000
18462	617	LEE	05/27/2022	SPICER GROU	36.88	801-901-901.000 901.000	801-000-001.000 001.000
18463	646	MAPLEWOOD	05/27/2022	SPICER GROU	36.88	801-901-901.000 901.000	801-000-001.000 001.000
18464	261	MCCABE	05/27/2022	SPICER GROU	36.88	801-901-901.000 901.000	801-000-001.000 001.000
18465	665	MILLER (Delta Twp)	05/27/2022	SPICER GROU	36.88	801-901-901.000 901.000	801-000-001.000 001.000
18466	276	MORRIS	05/27/2022	SPICER GROU	36.88	801-901-901.000 901.000	801-000-001.000 001.000
18467	686	MURRAY	05/27/2022	SPICER GROU	36.88	801-901-901.000 901.000	801-000-001.000 001.000
18468	688	MYERS AND HENDERSON	05/27/2022	SPICER GROU	36.88	801-901-901.000 901.000	801-000-001.000 001.000
18469	721	NELSON	05/27/2022	SPICER GROU	36.88	801-901-901.000 901.000	801-000-001.000 001.000
18470	729	OAK PARK	05/27/2022	SPICER GROU	36.88	801-901-901.000 901.000	801-000-001.000 001.000
18471	745	OLD RIVER TRAIL	05/27/2022	SPICER GROU	36.88	801-901-901.000 901.000	801-000-001.000 001.000
18472	746	PADDLE TOWN SEWER	05/27/2022	SPICER GROU	36.88	801-901-901.000 901.000	801-000-001.000 001.000
18473	780	PRICE	05/27/2022	SPICER GROU	36.88	801-901-901.000 901.000	801-000-001.000 001.000
18474	805	RENKER ROAD	05/27/2022	SPICER GROU	36.88	801-901-901.000 901.000	801-000-001.000 001.000
18475	815	RIVER COVE	05/27/2022	SPICER GROU	36.88	801-901-901.000 901.000	801-000-001.000 001.000
18476	811	RIVER RIDGE AND BRAN	05/27/2022	SPICER GROU	36.88	801-901-901.000 901.000	801-000-001.000 001.000
18477	821	RUSSELL	05/27/2022	SPICER GROU	36.88	801-901-901.000 901.000	801-000-001.000 001.000
18478	832	SAIER	05/27/2022	SPICER GROU	36.88	801-901-901.000 901.000	801-000-001.000 001.000
18479	834	SARATOGA	05/27/2022	SPICER GROU	36.89	801-901-901.000 901.000	801-000-001.000 001.000
18480	856	SILVER CREEK	05/27/2022	SPICER GROU	36.89	801-901-901.000 901.000	801-000-001.000 001.000
18481	884	SILVER RIDGE	05/27/2022	SPICER GROU	36.89	801-901-901.000 901.000	801-000-001.000 001.000

Drain Orders

Order #	Drain #	Drain Name	Order Date	Vendor Name	Amount	Debit	Credit
18482	878	SUNSHINE GARDENS	05/27/2022	SPICER GROU	36.89	801-901-901.000 901.000	801-000-001.000 001.000
18483	901	THEO AVENUE	05/27/2022	SPICER GROU	36.89	801-901-901.000 901.000	801-000-001.000 001.000
18484	988	WALMAR & Branch 4	05/27/2022	SPICER GROU	36.89	801-901-901.000 901.000	801-000-001.000 001.000
18485	935	WALDO AND BRANCHES	05/27/2022	SPICER GROU	36.89	801-901-901.000 901.000	801-000-001.000 001.000
18486	978	WATSON & WATSON and	05/27/2022	SPICER GROU	36.89	801-901-901.000 901.000	801-000-001.000 001.000
18487	982	WESTON	05/27/2022	SPICER GROU	36.89	801-901-901.000 901.000	801-000-001.000 001.000
18488	955	WHITNEY	05/27/2022	SPICER GROU	36.89	801-901-901.000 901.000	801-000-001.000 001.000
18489	964	WILLIS-SHAW	05/27/2022	SPICER GROU	36.89	801-901-901.000 901.000	801-000-001.000 001.000
18490	981	WINDSOR	05/27/2022	SPICER GROU	36.89	801-901-901.000 901.000	801-000-001.000 001.000
18491	326	CARRIER CREEK	06/05/2022	C & B LAWN C	1,500.00	801-901-901.000 901.000	801-000-001.000 001.000
18492	616	LAZELL	06/05/2022	C & B LAWN C	1,480.00	801-901-901.000 901.000	801-000-001.000 001.000
18493	326	CARRIER CREEK	06/05/2022	C & B LAWN C	750.00	801-901-901.000 901.000	801-000-001.000 001.000
18494	935	WALDO AND BRANCHES	06/05/2022	C & B LAWN C	375.00	801-901-901.000 901.000	801-000-001.000 001.000
18495	688	MYERS AND HENDERSON	06/05/2022	C & B LAWN C	675.00	801-901-901.000 901.000	801-000-001.000 001.000
18496	688	MYERS AND HENDERSON	06/05/2022	C & B LAWN C	750.00	801-901-901.000 901.000	801-000-001.000 001.000
18497	570	HUNTINGTON AND BRAN	06/05/2022	C & B LAWN C	375.00	801-901-901.000 901.000	801-000-001.000 001.000
18498	452	FOX RIDGE	06/05/2022	C & B LAWN C	750.00	801-901-901.000 901.000	801-000-001.000 001.000
18499	402	DELTA SECTION 17	06/05/2022	C & B LAWN C	525.00	801-901-901.000 901.000	801-000-001.000 001.000
18500	326	CARRIER CREEK	06/05/2022	C & B LAWN C	525.00	801-901-901.000 901.000	801-000-001.000 001.000
18501	686	MURRAY	06/05/2022	C & B LAWN C	300.00	801-901-901.000 901.000	801-000-001.000 001.000
18502	616	LAZELL	06/05/2022	C & B LAWN C	825.00	801-901-901.000 901.000	801-000-001.000 001.000
18503	688	MYERS AND HENDERSON	06/05/2022	C & B LAWN C	375.00	801-901-901.000 901.000	801-000-001.000 001.000
18504	920	THORNAPPLE AND EXTEN	06/05/2022	C & B LAWN C	3,525.00	801-901-901.000 901.000	801-000-001.000 001.000
18505	323	CARMAN	06/05/2022	C & B LAWN C	650.00	801-901-901.000 901.000	801-000-001.000 001.000
18506	463	FIELDSTONE FARMS AND	06/05/2022	C & B LAWN C	1,400.00	801-901-901.000 901.000	801-000-001.000 001.000
18507	986	WATSON & WATSON: WI	06/05/2022	C & B LAWN C	150.00	801-901-901.000 901.000	801-000-001.000 001.000
18508	326	CARRIER CREEK	06/05/2022	C & B LAWN C	12,550.00	801-901-901.000 901.000	801-000-001.000 001.000
18509	326	CARRIER CREEK	06/05/2022	C & B LAWN C	300.00	801-901-901.000 901.000	801-000-001.000 001.000

Drain Orders

Order #	Drain #	Drain Name	Order Date	Vendor Name	Amount	Debit	Credit
18510	326	CARRIER CREEK	06/05/2022	C & B LAWN C	350.00	801-901-901.000 901.000	801-000-001.000 001.000
18511	688	MYERS AND HENDERSON	06/05/2022	C & B LAWN C	225.00	801-901-901.000 901.000	801-000-001.000 001.000
18512	323	CARMAN	06/05/2022	C & B LAWN C	125.00	801-901-901.000 901.000	801-000-001.000 001.000
18513	360	COOPER, FROST AND RED	06/06/2022	Kepitis Farms	3,300.00	801-901-901.000 901.000	801-000-001.000 001.000
18514	368	CROUP	06/06/2022	Kepitis Farms	7,020.00	801-901-901.000 901.000	801-000-001.000 001.000
18515	409	DILLON	06/06/2022	Kepitis Farms	2,440.00	801-901-901.000 901.000	801-000-001.000 001.000
18516	389	DARKEN AND BOYER	06/06/2022	Kepitis Farms	1,500.00	801-901-901.000 901.000	801-000-001.000 001.000
18517	508	GROAK	06/06/2022	Kepitis Farms	2,275.00	801-901-901.000 901.000	801-000-001.000 001.000
18518	346	CODDING	06/06/2022	Kepitis Farms	500.00	801-901-901.000 901.000	801-000-001.000 001.000
18519	986	WATSON & WATSON: WI	06/06/2022	LANSING BOA	204.90	801-901-901.000 901.000	801-000-001.000 001.000
18520	366	CRONK AND BRANCH ON	06/06/2022	Ferguson Wat	71.39	801-901-901.000 901.000	801-000-001.000 001.000
18521	913	TOWAR AND BRANCHES	06/06/2022	Ferguson Wat	115.20	801-901-901.000 901.000	801-000-001.000 001.000
18522	370	CUMMINGS	06/06/2022	EATON COUN	60.00	801-901-901.000 901.000	801-000-001.000 001.000
18523	366	CRONK AND BRANCH ON	06/06/2022	ADVANCED D	2,963.72	801-901-901.000 901.000	801-000-001.000 001.000
18524	552	HOBART	06/06/2022	SPICER GROU	2,360.00	801-901-901.000 901.000	801-000-001.000 001.000
18525	240	BENTLEY & DEPUE	06/06/2022	SPICER GROU	10,639.50	801-901-901.000 901.000	801-000-001.000 001.000
18526	294	BURNS VILLAGE AND EX	06/06/2022	SPICER GROU	3,482.00	801-901-901.000 901.000	801-000-001.000 001.000
18527	597	JOHN EARL	06/06/2022	SPICER GROU	965.25	801-901-901.000 901.000	801-000-001.000 001.000
18528	694	McGILVRA	06/06/2022	SPICER GROU	3,975.75	801-901-901.000 901.000	801-000-001.000 001.000
18529	691	McCREERY	06/06/2022	SPICER GROU	1,952.50	801-901-901.000 901.000	801-000-001.000 001.000
18530	426	DUFFY AND EXTENSION	06/06/2022	M & K Jetting a	2,550.00	801-901-901.000 901.000	801-000-001.000 001.000
18531	358	COOLEY	06/06/2022	MWT, LLC	800.00	801-901-901.000 901.000	801-000-001.000 001.000
18532	913	TOWAR AND BRANCHES	06/06/2022	MWT, LLC	1,450.00	801-901-901.000 901.000	801-000-001.000 001.000
18533	670	MITCHELL (BENTON)	06/06/2022	MWT, LLC	500.00	801-901-901.000 901.000	801-000-001.000 001.000
18534	840	HAMLIN SECTION 16	06/06/2022	MWT, LLC	750.00	801-901-901.000 901.000	801-000-001.000 001.000
18535	253	BOLLMAN & DAMON & B	06/06/2022	M & K Jetting a	85.00	801-901-901.000 901.000	801-000-001.000 001.000
18536	520	GRAND WOODS	06/06/2022	M & K Jetting a	170.00	801-901-901.000 901.000	801-000-001.000 001.000
18537	887	SWEETWATER PINES	06/06/2022	M & K Jetting a	255.00	801-901-901.000 901.000	801-000-001.000 001.000

Drain Orders

Order #	Drain #	Drain Name	Order Date	Vendor Name	Amount	Debit	Credit
18538	924	UPTON	06/06/2022	M & K Jetting a	170.00	801-901-901.000 901.000	801-000-001.000 001.000
18539	573	HUTCHINGS	06/09/2022	C & H Undergr	610.00	801-901-901.000 901.000	801-000-001.000 001.000
18540	667	MILLS AND BLY	06/09/2022	C & H Undergr	1,626.00	801-901-901.000 901.000	801-000-001.000 001.000
18541	358	COOLEY	06/09/2022	C & H Undergr	2,174.00	801-901-901.000 901.000	801-000-001.000 001.000
18542	299	BUTTERNUT CR., TILSON	06/09/2022	ROOTER EXPR	1,155.00	801-901-901.000 901.000	801-000-001.000 001.000
18543	360	COOPER, FROST AND RED	06/09/2022	M & K Jetting a	1,400.00	801-901-901.000 901.000	801-000-001.000 001.000
18544	987	WATSON & WATSON: CH	06/09/2022	M & K Jetting a	2,650.00	801-901-901.000 901.000	801-000-001.000 001.000
18545	913	TOWAR AND BRANCHES	06/09/2022	M & K Jetting a	595.00	801-901-901.000 901.000	801-000-001.000 001.000
18546	948	WILLIAMSBURG	06/09/2022	M & K Jetting a	85.00	801-901-901.000 901.000	801-000-001.000 001.000
18547	441	EAST PAGE	06/09/2022	DeCamp A.D.C	369.65	801-901-901.000 901.000	801-000-001.000 001.000
18548	368	CROUP	06/09/2022	ADVANCED D	8,270.74	801-901-901.000 901.000	801-000-001.000 001.000
18549	466	FIVE CORNERS	06/09/2022	ADVANCED D	8,245.87	801-901-901.000 901.000	801-000-001.000 001.000
18550	982	WESTON	06/10/2022	ROOTER EXPR	585.00	801-901-901.000 901.000	801-000-001.000 001.000
18551	240	BENTLEY & DEPUE	06/10/2022	STANDARD A	14,000.00	801-901-901.000 901.000	801-000-001.000 001.000
18552	338	CHURCH AND McCLINTIC	06/10/2022	C.L. Trucking	73,761.27	801-901-901.000 901.000	801-000-001.000 001.000
18553	952	WHEELER	06/13/2022	Kepitis Farms	4,650.00	801-901-901.000 901.000	801-000-001.000 001.000
18554	625	LITCHFIELD	06/13/2022	Kepitis Farms	1,500.00	801-901-901.000 901.000	801-000-001.000 001.000
18555	691	McCREERY	06/14/2022	MWT, LLC	30,442.68	801-901-901.000 901.000	801-000-001.000 001.000
18556	253	BOLLMAN & DAMON & B	06/14/2022	SPICER GROU	34.52	801-901-901.000 901.000	801-000-001.000 001.000
18557	272	BRETTON WOODS	06/14/2022	SPICER GROU	34.52	801-901-901.000 901.000	801-000-001.000 001.000
18558	274	BROOKS RIVER LANDING	06/14/2022	SPICER GROU	34.52	801-901-901.000 901.000	801-000-001.000 001.000
18559	374	CAMBRIDGE AND BRANCO	06/14/2022	SPICER GROU	34.52	801-901-901.000 901.000	801-000-001.000 001.000
18560	326	CARRIER CREEK	06/14/2022	SPICER GROU	34.52	801-901-901.000 901.000	801-000-001.000 001.000
18561	354	CENTER POINT	06/14/2022	SPICER GROU	34.52	801-901-901.000 901.000	801-000-001.000 001.000
18562	343	CLEMENTS AND UNDERH	06/14/2022	SPICER GROU	34.52	801-901-901.000 901.000	801-000-001.000 001.000
18563	400	DELTA MILLS	06/14/2022	SPICER GROU	34.52	801-901-901.000 901.000	801-000-001.000 001.000
18564	430	DIMONDALE ESTATES	06/14/2022	SPICER GROU	34.52	801-901-901.000 901.000	801-000-001.000 001.000
18565	411	DIMONDALE FARMS	06/14/2022	SPICER GROU	34.52	801-901-901.000 901.000	801-000-001.000 001.000

Drain Orders

Order #	Drain #	Drain Name	Order Date	Vendor Name	Amount	Debit	Credit
18566	461	FIGG	06/14/2022	SPICER GROU	34.52	801-901-901.000 901.000	801-000-001.000 001.000
18567	488	GARFIELD AVENUE	06/14/2022	SPICER GROU	34.52	801-901-901.000 901.000	801-000-001.000 001.000
18568	489	GARLOCK & FOSTER AN	06/14/2022	SPICER GROU	34.52	801-901-901.000 901.000	801-000-001.000 001.000
18569	520	GRAND WOODS	06/14/2022	SPICER GROU	34.52	801-901-901.000 901.000	801-000-001.000 001.000
18570	537	HARRIETT AVENUE	06/14/2022	SPICER GROU	34.52	801-901-901.000 901.000	801-000-001.000 001.000
18571	547	HETRICK	06/14/2022	SPICER GROU	34.52	801-901-901.000 901.000	801-000-001.000 001.000
18572	569	HUNTER AND BRANCHES	06/14/2022	SPICER GROU	34.52	801-901-901.000 901.000	801-000-001.000 001.000
18573	584	INGERSOLL	06/14/2022	SPICER GROU	34.52	801-901-901.000 901.000	801-000-001.000 001.000
18574	592	IRVINGDALE ACRES	06/14/2022	SPICER GROU	34.52	801-901-901.000 901.000	801-000-001.000 001.000
18575	596	JENNE	06/14/2022	SPICER GROU	34.52	801-901-901.000 901.000	801-000-001.000 001.000
18576	597	JOHN EARL	06/14/2022	SPICER GROU	34.52	801-901-901.000 901.000	801-000-001.000 001.000
18577	601	KELLER	06/14/2022	SPICER GROU	34.52	801-901-901.000 901.000	801-000-001.000 001.000
18578	617	LEE	06/14/2022	SPICER GROU	34.52	801-901-901.000 901.000	801-000-001.000 001.000
18579	646	MAPLEWOOD	06/14/2022	SPICER GROU	34.52	801-901-901.000 901.000	801-000-001.000 001.000
18580	261	MCCABE	06/14/2022	SPICER GROU	34.52	801-901-901.000 901.000	801-000-001.000 001.000
18581	665	MILLER (Delta Twp)	06/14/2022	SPICER GROU	34.52	801-901-901.000 901.000	801-000-001.000 001.000
18582	276	MORRIS	06/14/2022	SPICER GROU	34.52	801-901-901.000 901.000	801-000-001.000 001.000
18583	686	MURRAY	06/14/2022	SPICER GROU	34.52	801-901-901.000 901.000	801-000-001.000 001.000
18584	688	MYERS AND HENDERSON	06/14/2022	SPICER GROU	34.52	801-901-901.000 901.000	801-000-001.000 001.000
18585	721	NELSON	06/14/2022	SPICER GROU	34.52	801-901-901.000 901.000	801-000-001.000 001.000
18586	729	OAK PARK	06/14/2022	SPICER GROU	34.52	801-901-901.000 901.000	801-000-001.000 001.000
18587	745	OLD RIVER TRAIL	06/14/2022	SPICER GROU	34.52	801-901-901.000 901.000	801-000-001.000 001.000
18588	746	PADDLE TOWN SEWER	06/14/2022	SPICER GROU	34.52	801-901-901.000 901.000	801-000-001.000 001.000
18589	780	PRICE	06/14/2022	SPICER GROU	34.52	801-901-901.000 901.000	801-000-001.000 001.000
18590	805	RENKER ROAD	06/14/2022	SPICER GROU	34.52	801-901-901.000 901.000	801-000-001.000 001.000
18591	815	RIVER COVE	06/14/2022	SPICER GROU	34.52	801-901-901.000 901.000	801-000-001.000 001.000
18592	811	RIVER RIDGE AND BRAN	06/14/2022	SPICER GROU	34.52	801-901-901.000 901.000	801-000-001.000 001.000
18593	821	RUSSELL	06/14/2022	SPICER GROU	34.52	801-901-901.000 901.000	801-000-001.000 001.000

Drain Orders

Order #	Drain #	Drain Name	Order Date	Vendor Name	Amount	Debit	Credit
18594	832	SAIER	06/14/2022	SPICER GROU	34.52	801-901-901.000 901.000	801-000-001.000 001.000
18595	834	SARATOGA	06/14/2022	SPICER GROU	34.52	801-901-901.000 901.000	801-000-001.000 001.000
18596	856	SILVER CREEK	06/14/2022	SPICER GROU	34.52	801-901-901.000 901.000	801-000-001.000 001.000
18597	884	SILVER RIDGE	06/14/2022	SPICER GROU	34.52	801-901-901.000 901.000	801-000-001.000 001.000
18598	878	SUNSHINE GARDENS	06/14/2022	SPICER GROU	34.52	801-901-901.000 901.000	801-000-001.000 001.000
18599	901	THEO AVENUE	06/14/2022	SPICER GROU	34.52	801-901-901.000 901.000	801-000-001.000 001.000
18600	988	WALMAR & Branch 4	06/14/2022	SPICER GROU	34.52	801-901-901.000 901.000	801-000-001.000 001.000
18601	935	WALDO AND BRANCHES	06/14/2022	SPICER GROU	34.60	801-901-901.000 901.000	801-000-001.000 001.000
18602	978	WATSON & WATSON and	06/14/2022	SPICER GROU	34.60	801-901-901.000 901.000	801-000-001.000 001.000
18603	982	WESTON	06/14/2022	SPICER GROU	34.60	801-901-901.000 901.000	801-000-001.000 001.000
18604	955	WHITNEY	06/14/2022	SPICER GROU	34.60	801-901-901.000 901.000	801-000-001.000 001.000
18605	964	WILLIS-SHAW	06/14/2022	SPICER GROU	34.60	801-901-901.000 901.000	801-000-001.000 001.000
18606	981	WINDSOR	06/14/2022	SPICER GROU	34.60	801-901-901.000 901.000	801-000-001.000 001.000
18607	729	OAK PARK	06/14/2022	M & K Jetting a	425.00	801-901-901.000 901.000	801-000-001.000 001.000
18608	537	HARRIETT AVENUE	06/14/2022	M & K Jetting a	170.00	801-901-901.000 901.000	801-000-001.000 001.000
18609	488	GARFIELD AVENUE	06/14/2022	M & K Jetting a	85.00	801-901-901.000 901.000	801-000-001.000 001.000
18610	917	TRUMBULL	06/14/2022	CEI - Civil Engi	10,952.50	801-901-901.000 901.000	801-000-001.000 001.000
18611	705	MORGAN CREEK	06/16/2022	M & K Jetting a	850.00	801-901-901.000 901.000	801-000-001.000 001.000
18612	913	TOWAR AND BRANCHES	06/16/2022	M & K Jetting a	765.00	801-901-901.000 901.000	801-000-001.000 001.000
18613	688	MYERS AND HENDERSON	06/21/2022	AJ Service an	2,650.00	801-901-901.000 901.000	801-000-001.000 001.000
18614	486	GALE	06/24/2022	Kepitis Farms	1,800.00	801-901-901.000 901.000	801-000-001.000 001.000
18615	567	HULL	06/24/2022	Kepitis Farms	1,000.00	801-901-901.000 901.000	801-000-001.000 001.000
18616	230	BATTLE CREEK INTERCO	06/24/2022	GEI Consultant	27,479.97	801-901-901.000 901.000	801-000-001.000 001.000
18617	752	PATTERSON & DUBOIS	06/24/2022	Hubbell, Roth	724.05	801-901-901.000 901.000	801-000-001.000 001.000
18618	808	RILEY & DELL INTERCOU	06/24/2022	SPICER GROU	3,351.25	801-901-901.000 901.000	801-000-001.000 001.000
18619	240	BENTLEY & DEPUE	06/24/2022	ARIZENT	1,535.00	801-901-901.000 901.000	801-000-001.000 001.000
18620	493	CROOKED BROOK INTERCO	06/24/2022	LRE Engineers	2,867.81	801-901-901.000 901.000	801-000-001.000 001.000
18621	466	FIVE CORNERS	06/24/2022	LRE Engineers	271.33	801-901-901.000 901.000	801-000-001.000 001.000

Drain Orders

Order #	Drain #	Drain Name	Order Date	Vendor Name	Amount	Debit	Credit
18622	299	BUTTERNUT CR., TILSON	06/24/2022	LRE Engineers	726.96	801-901-901.000 901.000	801-000-001.000 001.000
18623	843	SEITLER	06/24/2022	LRE Engineers	566.96	801-901-901.000 901.000	801-000-001.000 001.000
18624	944	WATSON NO. TWO	06/24/2022	LRE Engineers	3,135.71	801-901-901.000 901.000	801-000-001.000 001.000
18625	370	CUMMINGS	06/24/2022	LRE Engineers	5,657.66	801-901-901.000 901.000	801-000-001.000 001.000
18626	997	WOODVIEW ESTATES	06/21/2022	LRE Engineers	6,579.16	801-901-901.000 901.000	801-000-001.000 001.000
18627	338	CHURCH AND McCLINTIC	06/24/2022	LRE Engineers	9,613.55	801-901-901.000 901.000	801-000-001.000 001.000
18628	360	COOPER, FROST AND RED	06/24/2022	LRE Engineers	7,632.02	801-901-901.000 901.000	801-000-001.000 001.000
18629	683	MUNSON	06/24/2022	LRE Engineers	1,499.91	801-901-901.000 901.000	801-000-001.000 001.000
18630	586	KENYON INTERCOUNTY	06/24/2022	LRE Engineers	805.00	801-901-901.000 901.000	801-000-001.000 001.000
18631	586	KENYON INTERCOUNTY	06/24/2022	Clark Hill PLC	821.40	801-901-901.000 901.000	801-000-001.000 001.000
18632	567	HULL	06/24/2022	Agri Drain Cor	39.03	801-901-901.000 901.000	801-000-001.000 001.000
18633	987	WATSON & WATSON: CH	06/27/2022	Clark Hill PLC	382.50	801-901-901.000 901.000	801-000-001.000 001.000
18634	299	BUTTERNUT CR., TILSON	06/27/2022	NORRIS FARM	4,288.00	801-901-901.000 901.000	801-000-001.000 001.000
18635	769	POTTER (BENTON)	06/27/2022	IRON HORSE E	10,219.00	801-901-901.000 901.000	801-000-001.000 001.000
18636	326	CARRIER CREEK	06/27/2022	LANSING BOA	36.00	801-901-901.000 901.000	801-000-001.000 001.000
18637	326	CARRIER CREEK	06/27/2022	LANSING BOA	36.00	801-901-901.000 901.000	801-000-001.000 001.000
18638	326	CARRIER CREEK	06/27/2022	LANSING BOA	63.66	801-901-901.000 901.000	801-000-001.000 001.000
18639	913	TOWAR AND BRANCHES	06/27/2022	M & K Jetting a	935.00	801-901-901.000 901.000	801-000-001.000 001.000
18640	280	BROWN (Carmel/Walton)	06/27/2022	M & K Jetting a	255.00	801-901-901.000 901.000	801-000-001.000 001.000
18641	640	MICHIGAN AVENUE: BRA	06/27/2022	M & K Jetting a	170.00	801-901-901.000 901.000	801-000-001.000 001.000
18642	586	KENYON INTERCOUNTY	06/28/2022	The County Jo	223.04	801-901-901.000 901.000	801-000-001.000 001.000
18643	769	POTTER (BENTON)	06/30/2022	M & M Outdoor	418.00	801-901-901.000 901.000	801-000-001.000 001.000
18644	238	BANK INTERCOUNTY	06/30/2022	ROOTER EXPR	585.00	801-901-901.000 901.000	801-000-001.000 001.000
18645	691	McCREERY	06/30/2022	SPICER GROU	6,074.50	801-901-901.000 901.000	801-000-001.000 001.000
18646	280	BROWN (Carmel/Walton)	06/30/2022	SPICER GROU	1,603.25	801-901-901.000 901.000	801-000-001.000 001.000
18647	240	BENTLEY & DEPUE	06/30/2022	SPICER GROU	7,153.50	801-901-901.000 901.000	801-000-001.000 001.000
18648	294	BURNS VILLAGE AND EX	06/22/2022	SPICER GROU	2,635.75	801-901-901.000 901.000	801-000-001.000 001.000
18649	694	McGILVRA	06/30/2022	SPICER GROU	4,209.75	801-901-901.000 901.000	801-000-001.000 001.000

Drain Orders

Order #	Drain #	Drain Name	Order Date	Vendor Name	Amount	Debit	Credit
18650	631	LUMBERT	06/30/2022	SPICER GROU	911.00	801-901-901.000 901.000	801-000-001.000 001.000
18651	617	LEE	06/30/2022	SPICER GROU	10,431.00	801-901-901.000 901.000	801-000-001.000 001.000
18652	238	BANK INTERCOUNTY	06/30/2022	Link Excavatin	850.00	801-901-901.000 901.000	801-000-001.000 001.000
18653	253	BOLLMAN & DAMON & B	06/23/2022	SPICER GROU	28.25	801-901-901.000 901.000	801-000-001.000 001.000
18654	272	BRETTON WOODS	06/30/2022	SPICER GROU	28.28	801-901-901.000 901.000	801-000-001.000 001.000
18655	274	BROOKS RIVER LANDING	06/30/2022	SPICER GROU	28.28	801-901-901.000 901.000	801-000-001.000 001.000
18656	374	CAMBRIDGE AND BRANC	06/30/2022	SPICER GROU	28.28	801-901-901.000 901.000	801-000-001.000 001.000
18657	326	CARRIER CREEK	06/30/2022	SPICER GROU	28.28	801-901-901.000 901.000	801-000-001.000 001.000
18658	354	CENTER POINT	06/30/2022	SPICER GROU	28.28	801-901-901.000 901.000	801-000-001.000 001.000
18659	343	CLEMENTS AND UNDERH	06/30/2022	SPICER GROU	28.28	801-901-901.000 901.000	801-000-001.000 001.000
18660	400	DELTA MILLS	06/30/2022	SPICER GROU	28.28	801-901-901.000 901.000	801-000-001.000 001.000
18661	430	DIMONDALE ESTATES	06/30/2022	SPICER GROU	28.28	801-901-901.000 901.000	801-000-001.000 001.000
18662	411	DIMONDALE FARMS	06/30/2022	SPICER GROU	28.28	801-901-901.000 901.000	801-000-001.000 001.000
18663	461	FIGG	06/30/2022	SPICER GROU	28.28	801-901-901.000 901.000	801-000-001.000 001.000
18664	488	GARFIELD AVENUE	06/30/2022	SPICER GROU	28.28	801-901-901.000 901.000	801-000-001.000 001.000
18665	489	GARLOCK & FOSTER AN	06/30/2022	SPICER GROU	28.28	801-901-901.000 901.000	801-000-001.000 001.000
18666	520	GRAND WOODS	06/30/2022	SPICER GROU	28.28	801-901-901.000 901.000	801-000-001.000 001.000
18667	537	HARRIETT AVENUE	06/30/2022	SPICER GROU	28.28	801-901-901.000 901.000	801-000-001.000 001.000
18668	547	HETRICK	06/30/2022	SPICER GROU	28.28	801-901-901.000 901.000	801-000-001.000 001.000
18669	569	HUNTER AND BRANCHES	06/30/2022	SPICER GROU	28.28	801-901-901.000 901.000	801-000-001.000 001.000
18670	584	INGERSOLL	06/30/2022	SPICER GROU	28.28	801-901-901.000 901.000	801-000-001.000 001.000
18671	592	IRVINGDALE ACRES	06/30/2022	SPICER GROU	28.28	801-901-901.000 901.000	801-000-001.000 001.000
18672	596	JENNE	06/30/2022	SPICER GROU	28.28	801-901-901.000 901.000	801-000-001.000 001.000
18673	597	JOHN EARL	06/30/2022	SPICER GROU	28.28	801-901-901.000 901.000	801-000-001.000 001.000
18674	601	KELLER	06/30/2022	SPICER GROU	28.28	801-901-901.000 901.000	801-000-001.000 001.000
18675	617	LEE	06/30/2022	SPICER GROU	28.28	801-901-901.000 901.000	801-000-001.000 001.000
18676	646	MAPLEWOOD	06/30/2022	SPICER GROU	28.28	801-901-901.000 901.000	801-000-001.000 001.000
18677	261	MCCABE	06/30/2022	SPICER GROU	28.28	801-901-901.000 901.000	801-000-001.000 001.000

Drain Orders

Order #	Drain #	Drain Name	Order Date	Vendor Name	Amount	Debit	Credit
18678	665	MILLER (Delta Twp)	06/30/2022	SPICER GROU	28.28	801-901-901.000 901.000	801-000-001.000 001.000
18679	276	MORRIS	06/30/2022	SPICER GROU	28.28	801-901-901.000 901.000	801-000-001.000 001.000
18680	686	MURRAY	06/30/2022	SPICER GROU	28.28	801-901-901.000 901.000	801-000-001.000 001.000
18681	688	MYERS AND HENDERSON	06/30/2022	SPICER GROU	28.28	801-901-901.000 901.000	801-000-001.000 001.000
18682	721	NELSON	06/30/2022	SPICER GROU	28.28	801-901-901.000 901.000	801-000-001.000 001.000
18683	729	OAK PARK	06/30/2022	SPICER GROU	28.28	801-901-901.000 901.000	801-000-001.000 001.000
18684	745	OLD RIVER TRAIL	06/30/2022	SPICER GROU	28.28	801-901-901.000 901.000	801-000-001.000 001.000
18685	746	PADDLE TOWN SEWER	06/30/2022	SPICER GROU	28.28	801-901-901.000 901.000	801-000-001.000 001.000
18686	780	PRICE	06/30/2022	SPICER GROU	28.28	801-901-901.000 901.000	801-000-001.000 001.000
18687	805	RENKER ROAD	06/30/2022	SPICER GROU	28.28	801-901-901.000 901.000	801-000-001.000 001.000
18688	815	RIVER COVE	06/30/2022	SPICER GROU	28.28	801-901-901.000 901.000	801-000-001.000 001.000
18689	811	RIVER RIDGE AND BRAN	06/30/2022	SPICER GROU	28.28	801-901-901.000 901.000	801-000-001.000 001.000
18690	821	RUSSELL	06/30/2022	SPICER GROU	28.28	801-901-901.000 901.000	801-000-001.000 001.000
18691	832	SAIER	06/30/2022	SPICER GROU	28.28	801-901-901.000 901.000	801-000-001.000 001.000
18692	834	SARATOGA	06/30/2022	SPICER GROU	28.28	801-901-901.000 901.000	801-000-001.000 001.000
18693	856	SILVER CREEK	06/30/2022	SPICER GROU	28.28	801-901-901.000 901.000	801-000-001.000 001.000
18694	884	SILVER RIDGE	06/30/2022	SPICER GROU	28.28	801-901-901.000 901.000	801-000-001.000 001.000
18695	878	SUNSHINE GARDENS	06/30/2022	SPICER GROU	28.28	801-901-901.000 901.000	801-000-001.000 001.000
18696	901	THEO AVENUE	06/30/2022	SPICER GROU	28.28	801-901-901.000 901.000	801-000-001.000 001.000
18697	988	WALMAR & Branch 4	06/30/2022	SPICER GROU	28.28	801-901-901.000 901.000	801-000-001.000 001.000
18698	935	WALDO AND BRANCHES	06/30/2022	SPICER GROU	28.28	801-901-901.000 901.000	801-000-001.000 001.000
18699	978	WATSON & WATSON and	06/30/2022	SPICER GROU	28.28	801-901-901.000 901.000	801-000-001.000 001.000
18700	982	WESTON	06/30/2022	SPICER GROU	28.28	801-901-901.000 901.000	801-000-001.000 001.000
18701	955	WHITNEY	06/30/2022	SPICER GROU	28.28	801-901-901.000 901.000	801-000-001.000 001.000
18702	964	WILLIS-SHAW	06/30/2022	SPICER GROU	28.28	801-901-901.000 901.000	801-000-001.000 001.000
18703	981	WINDSOR	06/30/2022	SPICER GROU	28.28	801-901-901.000 901.000	801-000-001.000 001.000
18704	986	WATSON & WATSON: WI	07/04/2022	LANSING BOA	419.25	801-901-901.000 901.000	801-000-001.000 001.000
18705	530	HALE & POST INTEROCU	07/06/2022	IONIA COUNT	2,659.33	801-901-901.000 901.000	801-000-001.000 001.000

Drain Orders

Order #	Drain #	Drain Name	Order Date	Vendor Name	Amount	Debit	Credit
18706	849	SHELLHORN & REAHM IN	07/06/2022	IONIA COUNT	292.15	801-901-901.000 901.000	801-000-001.000 001.000
18707	248	BLISS AND McCLELLAND	07/06/2022	IONIA COUNT	14,405.39	801-901-901.000 901.000	801-000-001.000 001.000
18708	862	SNYDER AND WALKER IN	07/06/2022	IONIA COUNT	4,814.19	801-901-901.000 901.000	801-000-001.000 001.000
18709	240	BENTLEY & DEPUE	07/11/2022	THE MUNIGRO	3,950.00	801-901-901.000 901.000	801-000-001.000 001.000
18710	493	CROOKED BROOK INTER	07/11/2022	J. SEBASTIAN	7,560.00	801-901-901.000 901.000	801-000-001.000 001.000
18711	493	CROOKED BROOK INTER	07/11/2022	JACKSON DIR	102,726.45	801-901-901.000 901.000	801-000-001.000 001.000
18712	338	CHURCH AND McCLINTIC	07/11/2022	C.L. Trucking	18,702.00	801-901-901.000 901.000	801-000-001.000 001.000
18713	240	BENTLEY & DEPUE	07/11/2022	Bendzinski & C	26,800.00	801-901-901.000 901.000	801-000-001.000 001.000
18714	240	BENTLEY & DEPUE	07/11/2022	DICKINSON W	26,759.00	801-901-901.000 901.000	801-000-001.000 001.000
18715	987	WATSON & WATSON: CH	07/11/2022	EATON COUN	30.00	801-901-901.000 901.000	801-000-001.000 001.000
18716	360	COOPER, FROST AND RE	07/11/2022	ANDERSON C	3,510.00	801-901-901.000 901.000	801-000-001.000 001.000
18717	366	CRONK AND BRANCH ON	07/11/2022	Kepitis Farms	7,800.00	801-901-901.000 901.000	801-000-001.000 001.000
18718	573	HUTCHINGS	07/11/2022	Kepitis Farms	1,500.00	801-901-901.000 901.000	801-000-001.000 001.000
18719	967	WILSON (Kalamo)	07/11/2022	BURKETT EXC	250.00	801-901-901.000 901.000	801-000-001.000 001.000
18720	387	DANN	07/11/2022	BURKETT EXC	19,600.00	801-901-901.000 901.000	801-000-001.000 001.000
18721	748	PALMER	07/11/2022	BURKETT EXC	8,805.00	801-901-901.000 901.000	801-000-001.000 001.000
18722	586	KENYON INTERCOUNTY	07/11/2022	Clark Hill PLC	2,167.50	801-901-901.000 901.000	801-000-001.000 001.000
18723	586	KENYON INTERCOUNTY	07/11/2022	LRE Engineers	1,338.29	801-901-901.000 901.000	801-000-001.000 001.000
18724	493	CROOKED BROOK INTER	07/11/2022	LRE Engineers	3,343.51	801-901-901.000 901.000	801-000-001.000 001.000
18725	238	BANK INTERCOUNTY	07/11/2022	SPICER GROU	29,968.25	801-901-901.000 901.000	801-000-001.000 001.000
18726	326	CARRIER CREEK	07/11/2022	C & B LAWN C	1,000.00	801-901-901.000 901.000	801-000-001.000 001.000
18727	326	CARRIER CREEK	07/11/2022	C & B LAWN C	500.00	801-901-901.000 901.000	801-000-001.000 001.000
18728	326	CARRIER CREEK	07/11/2022	C & B LAWN C	350.00	801-901-901.000 901.000	801-000-001.000 001.000
18729	402	DELTA SECTION 17	07/11/2022	C & B LAWN C	350.00	801-901-901.000 901.000	801-000-001.000 001.000
18730	452	FOX RIDGE	07/11/2022	C & B LAWN C	500.00	801-901-901.000 901.000	801-000-001.000 001.000
18731	570	HUNTINGTON AND BRAN	07/11/2022	C & B LAWN C	250.00	801-901-901.000 901.000	801-000-001.000 001.000
18732	616	LAZELL	07/11/2022	C & B LAWN C	550.00	801-901-901.000 901.000	801-000-001.000 001.000
18733	616	LAZELL	07/11/2022	C & B LAWN C	2,220.00	801-901-901.000 901.000	801-000-001.000 001.000

Drain Orders

Order #	Drain #	Drain Name	Order Date	Vendor Name	Amount	Debit	Credit
18735	688	MYERS AND HENDERSON	07/11/2022	C & B LAWN C	250.00	801-901-901.000 901.000	801-000-001.000 001.000
18736	688	MYERS AND HENDERSON	07/11/2022	C & B LAWN C	450.00	801-901-901.000 901.000	801-000-001.000 001.000
18737	688	MYERS AND HENDERSON	07/11/2022	C & B LAWN C	500.00	801-901-901.000 901.000	801-000-001.000 001.000
18738	935	WALDO AND BRANCHES	07/11/2022	C & B LAWN C	250.00	801-901-901.000 901.000	801-000-001.000 001.000
18739	814	ROBINSON	07/11/2022	ROOTER EXPR	875.00	801-901-901.000 901.000	801-000-001.000 001.000
18740	366	CRONK AND BRANCH ON	07/11/2022	BURKETT EXC	300.00	801-901-901.000 901.000	801-000-001.000 001.000
18741	686	MURRAY	07/12/2022	C & B LAWN C	200.00	801-901-901.000 901.000	801-000-001.000 001.000
18742	326	CARRIER CREEK	07/18/2022	M & K Jetting a	1,275.00	801-901-901.000 901.000	801-000-001.000 001.000
18743	326	CARRIER CREEK	07/18/2022	M & K Jetting a	425.00	801-901-901.000 901.000	801-000-001.000 001.000
18744	575	HOLLY RELIEF	07/18/2022	M & K Jetting a	170.00	801-901-901.000 901.000	801-000-001.000 001.000
18745	273	BRIGGS	07/18/2022	REIMOLD PRIN	1,914.44	801-901-901.000 901.000	801-000-001.000 001.000
18746	360	COOPER, FROST AND REB	07/18/2022	Clark Hill PLC	752.00	801-901-901.000 901.000	801-000-001.000 001.000
18747	987	WATSON & WATSON: CH	07/18/2022	Clark Hill PLC	742.50	801-901-901.000 901.000	801-000-001.000 001.000
18748	856	SILVER CREEK	07/18/2022	C.L. Trucking	1,629.00	801-901-901.000 901.000	801-000-001.000 001.000
18749	495	GLEN NO. TWO	07/18/2022	ADVANCED D	12,995.68	801-901-901.000 901.000	801-000-001.000 001.000
18750	495	GLEN NO. TWO	07/18/2022	ADVANCED D	7,904.98	801-901-901.000 901.000	801-000-001.000 001.000
18751	240	BENTLEY & DEPUE	07/19/2022	NORTHERN C	9,039.05	801-901-901.000 901.000	801-000-001.000 001.000
18752	240	BENTLEY & DEPUE	07/19/2022	NORTHERN C	9,039.05	801-901-901.000 901.000	801-000-001.000 001.000
18753	449	ELLIOTT	07/20/2022	Eaton Acres F	1,350.00	801-901-901.000 901.000	801-000-001.000 001.000
18754	406	DENSMORE, PERKINS & B	07/20/2022	Eaton Acres F	900.00	801-901-901.000 901.000	801-000-001.000 001.000
18755	240	BENTLEY & DEPUE	07/21/2022	NORTHERN C	9,039.05	801-901-901.000 901.000	801-000-001.000 001.000
18756	495	GLEN NO. TWO	07/21/2022	CEI - Civil Engi	900.50	801-901-901.000 901.000	801-000-001.000 001.000
18757	623	LIBBIE	07/25/2022	ROOTER EXPR	565.00	801-901-901.000 901.000	801-000-001.000 001.000
18758	619	LEMON	07/25/2022	Hubbell, Roth	6,220.09	801-901-901.000 901.000	801-000-001.000 001.000
18759	987	WATSON & WATSON: CH	07/25/2022	Hubbell, Roth	20,345.81	801-901-901.000 901.000	801-000-001.000 001.000
18760	240	BENTLEY & DEPUE	07/25/2022	NORTHERN C	18,676.37	801-901-901.000 901.000	801-000-001.000 001.000
18761	240	BENTLEY & DEPUE	07/25/2022	NORTHERN C	10,235.59	801-901-901.000 901.000	801-000-001.000 001.000
18762	495	GLEN NO. TWO	07/25/2022	ADVANCED D	6,858.69	801-901-901.000 901.000	801-000-001.000 001.000

Drain Orders

Order #	Drain #	Drain Name	Order Date	Vendor Name	Amount	Debit	Credit
18763	495	GLEN NO. TWO	07/25/2022	ADVANCED D	8,266.57	801-901-901.000 901.000	801-000-001.000 001.000
18764	495	GLEN NO. TWO	07/25/2022	ADVANCED D	8,266.58	801-901-901.000 901.000	801-000-001.000 001.000
18765	639	MICHIGAN AVENUE: BRA	07/25/2022	M & K Jetting a	340.00	801-901-901.000 901.000	801-000-001.000 001.000
18766	783	PLAYERS CLUB	07/25/2022	MWT, LLC	3,100.00	801-901-901.000 901.000	801-000-001.000 001.000
18767	273	BRIGGS	07/27/2022	U.S Legal Sup	610.00	801-901-901.000 901.000	801-000-001.000 001.000
18768	294	BURNS VILLAGE AND EX	07/28/2022	SPICER GROU	3,685.00	801-901-901.000 901.000	801-000-001.000 001.000
18769	694	McGILVRA	07/28/2022	SPICER GROU	3,221.25	801-901-901.000 901.000	801-000-001.000 001.000
18770	240	BENTLEY & DEPUE	07/28/2022	SPICER GROU	6,026.00	801-901-901.000 901.000	801-000-001.000 001.000
18771	617	LEE	07/28/2022	SPICER GROU	10,533.25	801-901-901.000 901.000	801-000-001.000 001.000
18772	552	HOBART	07/28/2022	SPICER GROU	6,081.75	801-901-901.000 901.000	801-000-001.000 001.000
18773	326	CARRIER CREEK	07/29/2022	LANSING BOA	57.59	801-901-901.000 901.000	801-000-001.000 001.000
18774	326	CARRIER CREEK	07/29/2022	LANSING BOA	36.00	801-901-901.000 901.000	801-000-001.000 001.000
18775	326	CARRIER CREEK	07/29/2022	LANSING BOA	36.00	801-901-901.000 901.000	801-000-001.000 001.000
18776	240	BENTLEY & DEPUE	07/29/2022	NORTHERN C	10,235.59	801-901-901.000 901.000	801-000-001.000 001.000
18777	495	GLEN NO. TWO	07/29/2022	ADVANCED D	8,266.57	801-901-901.000 901.000	801-000-001.000 001.000
18778	245	BIG THORNAPPLE	07/29/2022	BURKETT EXC	74,130.00	801-901-901.000 901.000	801-000-001.000 001.000
18779	871	SHEPARD	07/29/2022	BURKETT EXC	1,200.00	801-901-901.000 901.000	801-000-001.000 001.000
18780	253	BOLLMAN & DAMON & B	07/29/2022	SPICER GROU	37.36	801-901-901.000 901.000	801-000-001.000 001.000
18781	272	BRETTON WOODS	07/29/2022	SPICER GROU	37.36	801-901-901.000 901.000	801-000-001.000 001.000
18782	274	BROOKS RIVER LANDING	07/29/2022	SPICER GROU	37.36	801-901-901.000 901.000	801-000-001.000 001.000
18783	374	CAMBRIDGE AND BRANC	07/29/2022	SPICER GROU	37.36	801-901-901.000 901.000	801-000-001.000 001.000
18784	326	CARRIER CREEK	07/29/2022	SPICER GROU	37.36	801-901-901.000 901.000	801-000-001.000 001.000
18785	354	CENTER POINT	07/29/2022	SPICER GROU	37.36	801-901-901.000 901.000	801-000-001.000 001.000
18786	343	CLEMENTS AND UNDERH	07/29/2022	SPICER GROU	37.36	801-901-901.000 901.000	801-000-001.000 001.000
18787	400	DELTA MILLS	07/29/2022	SPICER GROU	37.36	801-901-901.000 901.000	801-000-001.000 001.000
18788	430	DIMONDALE ESTATES	07/29/2022	SPICER GROU	37.36	801-901-901.000 901.000	801-000-001.000 001.000
18789	411	DIMONDALE FARMS	07/29/2022	SPICER GROU	37.36	801-901-901.000 901.000	801-000-001.000 001.000
18790	461	FIGG	07/29/2022	SPICER GROU	37.36	801-901-901.000 901.000	801-000-001.000 001.000

Drain Orders

Order #	Drain #	Drain Name	Order Date	Vendor Name	Amount	Debit	Credit
18791	488	GARFIELD AVENUE	07/29/2022	SPICER GROU	37.36	801-901-901.000 901.000	801-000-001.000 001.000
18792	489	GARLOCK & FOSTER AN	07/29/2022	SPICER GROU	37.36	801-901-901.000 901.000	801-000-001.000 001.000
18793	520	GRAND WOODS	07/22/2022	SPICER GROU	37.36	801-901-901.000 901.000	801-000-001.000 001.000
18794	537	HARRIETT AVENUE	07/29/2022	SPICER GROU	37.36	801-901-901.000 901.000	801-000-001.000 001.000
18795	547	HETRICK	07/29/2022	SPICER GROU	37.36	801-901-901.000 901.000	801-000-001.000 001.000
18796	569	HUNTER AND BRANCHE	07/29/2022	SPICER GROU	37.36	801-901-901.000 901.000	801-000-001.000 001.000
18797	584	INGERSOLL	07/29/2022	SPICER GROU	37.36	801-901-901.000 901.000	801-000-001.000 001.000
18798	592	IRVINGDALE ACRES	07/29/2022	SPICER GROU	37.36	801-901-901.000 901.000	801-000-001.000 001.000
18799	596	JENNE	07/29/2022	SPICER GROU	37.36	801-901-901.000 901.000	801-000-001.000 001.000
18800	597	JOHN EARL	07/29/2022	SPICER GROU	37.36	801-901-901.000 901.000	801-000-001.000 001.000
18801	601	KELLER	07/29/2022	SPICER GROU	37.36	801-901-901.000 901.000	801-000-001.000 001.000
18802	617	LEE	07/29/2022	SPICER GROU	37.36	801-901-901.000 901.000	801-000-001.000 001.000
18803	646	MAPLEWOOD	08/01/2022	SPICER GROU	37.36	801-901-901.000 901.000	801-000-001.000 001.000
18804	261	MCCABE	08/01/2022	SPICER GROU	37.36	801-901-901.000 901.000	801-000-001.000 001.000
18805	665	MILLER (Delta Twp)	08/01/2022	SPICER GROU	37.36	801-901-901.000 901.000	801-000-001.000 001.000
18806	276	MORRIS	08/01/2022	SPICER GROU	37.36	801-901-901.000 901.000	801-000-001.000 001.000
18807	686	MURRAY	08/01/2022	SPICER GROU	37.36	801-901-901.000 901.000	801-000-001.000 001.000
18808	688	MYERS AND HENDERSON	08/01/2022	SPICER GROU	37.36	801-901-901.000 901.000	801-000-001.000 001.000
18809	721	NELSON	08/01/2022	SPICER GROU	37.36	801-901-901.000 901.000	801-000-001.000 001.000
18810	729	OAK PARK	08/01/2022	SPICER GROU	37.36	801-901-901.000 901.000	801-000-001.000 001.000
18811	745	OLD RIVER TRAIL	08/01/2022	SPICER GROU	37.36	801-901-901.000 901.000	801-000-001.000 001.000
18812	746	PADDLE TOWN SEWER	08/01/2022	SPICER GROU	37.36	801-901-901.000 901.000	801-000-001.000 001.000
18813	780	PRICE	08/01/2022	SPICER GROU	37.36	801-901-901.000 901.000	801-000-001.000 001.000
18814	805	RENKER ROAD	08/01/2022	SPICER GROU	37.36	801-901-901.000 901.000	801-000-001.000 001.000
18815	815	RIVER COVE	08/01/2022	SPICER GROU	37.36	801-901-901.000 901.000	801-000-001.000 001.000
18816	811	RIVER RIDGE AND BRAN	08/01/2022	SPICER GROU	37.36	801-901-901.000 901.000	801-000-001.000 001.000
18817	821	RUSSELL	08/01/2022	SPICER GROU	37.37	801-901-901.000 901.000	801-000-001.000 001.000
18818	832	SAIER	08/01/2022	SPICER GROU	37.37	801-901-901.000 901.000	801-000-001.000 001.000

Drain Orders

Order #	Drain #	Drain Name	Order Date	Vendor Name	Amount	Debit	Credit
18819	834	SARATOGA	08/01/2022	SPICER GROU	37.37	801-901-901.000 901.000	801-000-001.000 001.000
18820	856	SILVER CREEK	08/01/2022	SPICER GROU	37.37	801-901-901.000 901.000	801-000-001.000 001.000
18821	884	SILVER RIDGE	08/01/2022	SPICER GROU	37.37	801-901-901.000 901.000	801-000-001.000 001.000
18822	878	SUNSHINE GARDENS	08/01/2022	SPICER GROU	37.37	801-901-901.000 901.000	801-000-001.000 001.000
18823	901	THEO AVENUE	08/01/2022	SPICER GROU	37.37	801-901-901.000 901.000	801-000-001.000 001.000
18824	988	WALMAR & Branch 4	08/01/2022	SPICER GROU	37.37	801-901-901.000 901.000	801-000-001.000 001.000
18825	935	WALDO AND BRANCHES	08/01/2022	SPICER GROU	37.37	801-901-901.000 901.000	801-000-001.000 001.000
18826	978	WATSON & WATSON and	08/01/2022	SPICER GROU	37.37	801-901-901.000 901.000	801-000-001.000 001.000
18827	982	WESTON	08/01/2022	SPICER GROU	37.37	801-901-901.000 901.000	801-000-001.000 001.000
18828	955	WHITNEY	08/01/2022	SPICER GROU	37.37	801-901-901.000 901.000	801-000-001.000 001.000
18829	964	WILLIS-SHAW	08/01/2022	SPICER GROU	37.37	801-901-901.000 901.000	801-000-001.000 001.000
18830	981	WINDSOR	08/01/2022	SPICER GROU	37.37	801-901-901.000 901.000	801-000-001.000 001.000
18831	495	GLEN NO. TWO	08/01/2022	ADVANCED D	8,266.57	801-901-901.000 901.000	801-000-001.000 001.000
18832	986	WATSON & WATSON: WI	08/01/2022	LANSING BOA	390.12	801-901-901.000 901.000	801-000-001.000 001.000
18833	508	GROAK	08/01/2022	LRE Engineers	287.37	801-901-901.000 901.000	801-000-001.000 001.000
18834	944	WATSON NO. TWO	08/01/2022	LRE Engineers	483.91	801-901-901.000 901.000	801-000-001.000 001.000
18835	420	DOXIE AND EXTENSION	08/01/2022	LRE Engineers	899.40	801-901-901.000 901.000	801-000-001.000 001.000
18836	370	CUMMINGS	08/01/2022	LRE Engineers	10,767.63	801-901-901.000 901.000	801-000-001.000 001.000
18837	997	WOODVIEW ESTATES	08/01/2022	LRE Engineers	3,619.37	801-901-901.000 901.000	801-000-001.000 001.000
18838	338	CHURCH AND McCLINTIC	08/01/2022	LRE Engineers	3,664.22	801-901-901.000 901.000	801-000-001.000 001.000
18839	360	COOPER, FROST AND RD	08/01/2022	LRE Engineers	8,783.89	801-901-901.000 901.000	801-000-001.000 001.000
18840	683	MUNSON	08/01/2022	LRE Engineers	225.00	801-901-901.000 901.000	801-000-001.000 001.000
18841	1009	LOWER SPRINGBROOK	08/01/2022	The County Jo	368.96	801-901-901.000 901.000	801-000-001.000 001.000
18842	1009	LOWER SPRINGBROOK	08/01/2022	The County Jo	475.88	801-901-901.000 901.000	801-000-001.000 001.000
18843	260	BRADLEY EXTENSION	08/02/2022	DeCamp A.D.C	295.63	801-901-901.000 901.000	801-000-001.000 001.000
18844	245	BIG THORNAPPLE	08/08/2022	BURKETT EXC	90,100.00	801-901-901.000 901.000	801-000-001.000 001.000
18845	390	DARLING	08/08/2022	Eaton Acres F	9,360.00	801-901-901.000 901.000	801-000-001.000 001.000
18846	537	HARRIETT AVENUE	08/08/2022	ROOTER EXPR	525.00	801-901-901.000 901.000	801-000-001.000 001.000

Drain Orders

Order #	Drain #	Drain Name	Order Date	Vendor Name	Amount	Debit	Credit
18847	987	WATSON & WATSON: CH	08/08/2022	EATON COUN	30.00	801-901-901.000 901.000	801-000-001.000 001.000
18848	808	RILEY & DELL INTERCOUN	08/08/2022	SPICER GROU	672.00	801-901-901.000 901.000	801-000-001.000 001.000
18849	586	KENYON INTERCOUNTY	08/08/2022	Clark Hill PLC	688.50	801-901-901.000 901.000	801-000-001.000 001.000
18850	240	BENTLEY & DEPUE	08/08/2022	ADVANCED D	8,185.15	801-901-901.000 901.000	801-000-001.000 001.000
18851	495	GLEN NO. TWO	08/08/2022	ADVANCED D	8,266.57	801-901-901.000 901.000	801-000-001.000 001.000
18852	495	GLEN NO. TWO	08/08/2022	ADVANCED D	11,212.21	801-901-901.000 901.000	801-000-001.000 001.000
18853	495	GLEN NO. TWO	08/08/2022	ADVANCED D	9,484.63	801-901-901.000 901.000	801-000-001.000 001.000
18854	495	GLEN NO. TWO	08/08/2022	ADVANCED D	403.40	801-901-901.000 901.000	801-000-001.000 001.000
18855	495	GLEN NO. TWO	08/08/2022	ADVANCED D	13,624.37	801-901-901.000 901.000	801-000-001.000 001.000
18856	495	GLEN NO. TWO	08/08/2022	ADVANCED D	8,266.57	801-901-901.000 901.000	801-000-001.000 001.000
18857	495	GLEN NO. TWO	08/08/2022	ADVANCED D	8,266.57	801-901-901.000 901.000	801-000-001.000 001.000
18858	323	CARMAN	08/08/2022	C & B LAWN C	125.00	801-901-901.000 901.000	801-000-001.000 001.000
18859	326	CARRIER CREEK	08/08/2022	C & B LAWN C	525.00	801-901-901.000 901.000	801-000-001.000 001.000
18860	326	CARRIER CREEK	08/08/2022	C & B LAWN C	675.00	801-901-901.000 901.000	801-000-001.000 001.000
18861	326	CARRIER CREEK	08/08/2022	C & B LAWN C	1,800.00	801-901-901.000 901.000	801-000-001.000 001.000
18862	402	DELTA SECTION 17	08/08/2022	C & B LAWN C	350.00	801-901-901.000 901.000	801-000-001.000 001.000
18863	452	FOX RIDGE	08/08/2022	C & B LAWN C	500.00	801-901-901.000 901.000	801-000-001.000 001.000
18864	570	HUNTINGTON AND BRAN	08/08/2022	C & B LAWN C	250.00	801-901-901.000 901.000	801-000-001.000 001.000
18865	616	LAZELL	08/08/2022	C & B LAWN C	550.00	801-901-901.000 901.000	801-000-001.000 001.000
18866	616	LAZELL	08/08/2022	C & B LAWN C	2,220.00	801-901-901.000 901.000	801-000-001.000 001.000
18867	686	MURRAY	08/08/2022	C & B LAWN C	200.00	801-901-901.000 901.000	801-000-001.000 001.000
18868	688	MYERS AND HENDERSON	08/08/2022	C & B LAWN C	500.00	801-901-901.000 901.000	801-000-001.000 001.000
18869	688	MYERS AND HENDERSON	08/08/2022	C & B LAWN C	250.00	801-901-901.000 901.000	801-000-001.000 001.000
18870	688	MYERS AND HENDERSON	08/08/2022	C & B LAWN C	450.00	801-901-901.000 901.000	801-000-001.000 001.000
18871	935	WALDO AND BRANCHES	08/08/2022	C & B LAWN C	250.00	801-901-901.000 901.000	801-000-001.000 001.000
18872	495	GLEN NO. TWO	08/09/2022	ADVANCED D	9,168.08	801-901-901.000 901.000	801-000-001.000 001.000
18873	495	GLEN NO. TWO	08/09/2022	ADVANCED D	8,658.75	801-901-901.000 901.000	801-000-001.000 001.000
18874	495	GLEN NO. TWO	08/09/2022	ADVANCED D	8,266.57	801-901-901.000 901.000	801-000-001.000 001.000

Drain Orders

Order #	Drain #	Drain Name	Order Date	Vendor Name	Amount	Debit	Credit
18875	240	BENTLEY & DEPUE	08/09/2022	SPICER GROU	4,611.24	801-901-901.000 901.000	801-000-001.000 001.000
18876	920	THORNAPPLE AND EXTEN	08/10/2022	ROOTER EXPR	875.00	801-901-901.000 901.000	801-000-001.000 001.000
18877	493	CROOKED BROOK INTER	08/10/2022	JACKSON DIR	169,139.70	801-901-901.000 901.000	801-000-001.000 001.000
18878	493	CROOKED BROOK INTER	08/10/2022	J. SEBASTIAN	139,848.84	801-901-901.000 901.000	801-000-001.000 001.000
18879	360	COOPER, FROST AND RE	08/10/2022	ANDERSON C	390.00	801-901-901.000 901.000	801-000-001.000 001.000
18880	987	WATSON & WATSON: CH	08/10/2022	EATON COUN	30.00	801-901-901.000 901.000	801-000-001.000 001.000
18881	493	CROOKED BROOK INTER	08/10/2022	LRE Engineers	18,294.32	801-901-901.000 901.000	801-000-001.000 001.000
18882	586	KENYON INTERCOUNTY	08/10/2022	LRE Engineers	561.25	801-901-901.000 901.000	801-000-001.000 001.000
18883	997	WOODVIEW ESTATES	08/12/2022	USA Today Ne	202.00	801-901-901.000 901.000	801-000-001.000 001.000
18884	981	WINDSOR	08/15/2022	ANDERSON C	2,245.00	801-901-901.000 901.000	801-000-001.000 001.000
18885	752	PATTERSON & DUBOIS	08/15/2022	Hubbell, Roth	6,445.32	801-901-901.000 901.000	801-000-001.000 001.000
18886	987	WATSON & WATSON: CH	08/15/2022	Hubbell, Roth	45,384.89	801-901-901.000 901.000	801-000-001.000 001.000
18887	619	LEMON	08/15/2022	Hubbell, Roth	33,233.73	801-901-901.000 901.000	801-000-001.000 001.000
18888	887	SWEETWATER PINES	08/15/2022	M & K Jetting a	170.00	801-901-901.000 901.000	801-000-001.000 001.000
18889	361	CORWIN	08/15/2022	ROOTER EXPR	385.00	801-901-901.000 901.000	801-000-001.000 001.000
18890	240	BENTLEY & DEPUE	08/22/2022	ADVANCED D	4,092.58	801-901-901.000 901.000	801-000-001.000 001.000
18891	230	BATTLE CREEK INTERCO	08/22/2022	GEI Consultant	240.00	801-901-901.000 901.000	801-000-001.000 001.000
18892	987	WATSON & WATSON: CH	08/22/2022	EATON COUN	30.00	801-901-901.000 901.000	801-000-001.000 001.000
18893	210	ARNOLD	08/22/2022	SPICER GROU	159.81	801-901-901.000 901.000	801-000-001.000 001.000
18894	237	BENJAMIN AND BRANCH	08/22/2022	SPICER GROU	159.81	801-901-901.000 901.000	801-000-001.000 001.000
18895	245	BIG THORNAPPLE	08/22/2022	SPICER GROU	159.81	801-901-901.000 901.000	801-000-001.000 001.000
18896	299	BUTTERNUT CR., TILSON	08/22/2022	SPICER GROU	159.78	801-901-901.000 901.000	801-000-001.000 001.000
18897	345	COBURN: SOUTH BRANC	08/22/2022	SPICER GROU	159.78	801-901-901.000 901.000	801-000-001.000 001.000
18898	367	CROSS AND HORTON	08/22/2022	SPICER GROU	159.78	801-901-901.000 901.000	801-000-001.000 001.000
18899	465	FISHER (BROOKFIELD/W	08/22/2022	SPICER GROU	159.78	801-901-901.000 901.000	801-000-001.000 001.000
18900	502	GILDART AND MUD LAKE	08/22/2022	SPICER GROU	159.78	801-901-901.000 901.000	801-000-001.000 001.000
18901	510	GRUESBECK, CLARK AND	08/22/2022	SPICER GROU	159.78	801-901-901.000 901.000	801-000-001.000 001.000
18902	567	HULL	08/22/2022	SPICER GROU	159.78	801-901-901.000 901.000	801-000-001.000 001.000

Drain Orders

Order #	Drain #	Drain Name	Order Date	Vendor Name	Amount	Debit	Credit
18903	598	JOHNSON	08/22/2022	SPICER GROU	159.78	801-901-901.000 901.000	801-000-001.000 001.000
18904	632	LUNDQUIST	08/22/2022	SPICER GROU	159.78	801-901-901.000 901.000	801-000-001.000 001.000
18905	661	MILBOURN EAST AND W	08/22/2022	SPICER GROU	159.78	801-901-901.000 901.000	801-000-001.000 001.000
18906	670	MITCHELL (BENTON)	08/22/2022	SPICER GROU	159.78	801-901-901.000 901.000	801-000-001.000 001.000
18907	736	OLMSTEAD	08/22/2022	SPICER GROU	159.78	801-901-901.000 901.000	801-000-001.000 001.000
18908	772	POTTER AND MULLIKEN	08/22/2022	SPICER GROU	159.78	801-901-901.000 901.000	801-000-001.000 001.000
18909	843	SEITLER	08/22/2022	SPICER GROU	159.78	801-901-901.000 901.000	801-000-001.000 001.000
18910	910	THUMA	08/22/2022	SPICER GROU	159.78	801-901-901.000 901.000	801-000-001.000 001.000
18911	957	WILCOX (Brookfield)	08/22/2022	SPICER GROU	159.78	801-901-901.000 901.000	801-000-001.000 001.000
18912	347	COLE (Carmel)	08/22/2022	SPICER GROU	159.78	801-901-901.000 901.000	801-000-001.000 001.000
18913	355	COLTON	08/22/2022	SPICER GROU	159.78	801-901-901.000 901.000	801-000-001.000 001.000
18914	361	CORWIN	08/22/2022	SPICER GROU	159.78	801-901-901.000 901.000	801-000-001.000 001.000
18915	1011	BELLAIRE HILLS	08/22/2022	Clark Hill PLC	470.00	801-901-901.000 901.000	801-000-001.000 001.000
18916	360	COOPER, FROST AND R	08/22/2022	Clark Hill PLC	775.50	801-901-901.000 901.000	801-000-001.000 001.000
18917	987	WATSON & WATSON: CH	08/22/2022	Clark Hill PLC	399.50	801-901-901.000 901.000	801-000-001.000 001.000
18918	420	DOXIE AND EXTENSION	08/22/2022	ST REGIS CUL	3,724.00	801-901-901.000 901.000	801-000-001.000 001.000
18919	420	DOXIE AND EXTENSION	08/22/2022	Tractor Supply	71.71	801-901-901.000 901.000	801-000-001.000 001.000
18920	278	BRONSON, ROGERS AND	08/22/2022	M.T. Bell Exca	600.00	801-901-901.000 901.000	801-000-001.000 001.000
18921	364	COX	08/22/2022	M.T. Bell Exca	6,720.00	801-901-901.000 901.000	801-000-001.000 001.000
18922	306	BRANCH OF THE DOLAN	08/22/2022	ADVANCED D	1,013.00	801-901-901.000 901.000	801-000-001.000 001.000
18923	306	BRANCH OF THE DOLAN	08/22/2022	ADVANCED D	7,188.75	801-901-901.000 901.000	801-000-001.000 001.000
18924	959	WILLIAMS (DELTA)	08/22/2022	M & K Jetting a	765.00	801-901-901.000 901.000	801-000-001.000 001.000
18925	819	ROUSE AND THOMAS	08/22/2022	M & K Jetting a	255.00	801-901-901.000 901.000	801-000-001.000 001.000
18926	646	MAPLEWOOD	08/22/2022	M & K Jetting a	1,020.00	801-901-901.000 901.000	801-000-001.000 001.000
18927	959	WILLIAMS (DELTA)	08/29/2022	M & K Jetting a	510.00	801-901-901.000 901.000	801-000-001.000 001.000
18928	238	BANK INTERCOUNTY	08/29/2022	M & K Jetting a	2,092.50	801-901-901.000 901.000	801-000-001.000 001.000
18929	306	BRANCH OF THE DOLAN	08/29/2022	Precision Grad	6,000.00	801-901-901.000 901.000	801-000-001.000 001.000
18930	970	WINCHELL AND UNION	08/29/2022	JACKSON DIR	30,000.00	801-901-901.000 901.000	801-000-001.000 001.000

Drain Orders

Order #	Drain #	Drain Name	Order Date	Vendor Name	Amount	Debit	Credit
18931	764	PINNOCK	08/29/2022	LRE Engineers	857.72	801-901-901.000 901.000	801-000-001.000 001.000
18932	505	GRIDLEY	08/29/2022	LRE Engineers	1,071.17	801-901-901.000 901.000	801-000-001.000 001.000
18933	420	DOXIE AND EXTENSION	08/29/2022	LRE Engineers	1,405.77	801-901-901.000 901.000	801-000-001.000 001.000
18934	245	BIG THORNAPPLE	08/29/2022	LRE Engineers	1,247.61	801-901-901.000 901.000	801-000-001.000 001.000
18935	370	CUMMINGS	08/29/2022	LRE Engineers	360.11	801-901-901.000 901.000	801-000-001.000 001.000
18936	997	WOODVIEW ESTATES	08/29/2022	LRE Engineers	3,407.79	801-901-901.000 901.000	801-000-001.000 001.000
18937	338	CHURCH AND McCLINTIC	08/23/2022	LRE Engineers	1,595.02	801-901-901.000 901.000	801-000-001.000 001.000
18938	360	COOPER, FROST AND RED	08/29/2022	LRE Engineers	11,539.20	801-901-901.000 901.000	801-000-001.000 001.000
18939	493	CROOKED BROOK INTER	08/29/2022	LRE Engineers	11,630.04	801-901-901.000 901.000	801-000-001.000 001.000
18940	596	JENNE	08/29/2022	Fahey Schultz	88.00	801-901-901.000 901.000	801-000-001.000 001.000
18941	273	BRIGGS	08/29/2022	Fahey Schultz	4,090.75	801-901-901.000 901.000	801-000-001.000 001.000
18942	997	WOODVIEW ESTATES	08/29/2022	Fahey Schultz	3,658.83	801-901-901.000 901.000	801-000-001.000 001.000
18943	1009	LOWER SPRINGBROOK	08/29/2022	Fahey Schultz	10,338.75	801-901-901.000 901.000	801-000-001.000 001.000
18944	1009	LOWER SPRINGBROOK	08/29/2022	Fahey Schultz	7,396.45	801-901-901.000 901.000	801-000-001.000 001.000
18945	619	LEMON	08/29/2022	Fahey Schultz	737.00	801-901-901.000 901.000	801-000-001.000 001.000
18946	370	CUMMINGS	08/29/2022	Fahey Schultz	462.00	801-901-901.000 901.000	801-000-001.000 001.000
18947	409	DILLON	08/29/2022	Fahey Schultz	263.50	801-901-901.000 901.000	801-000-001.000 001.000
18948	294	BURNS VILLAGE AND EX	06/01/2022	Fahey Schultz	528.00	801-901-901.000 901.000	801-000-001.000 001.000
18949	987	WATSON & WATSON: CH	08/29/2022	M & K Jetting a	2,092.50	801-901-901.000 901.000	801-000-001.000 001.000
18950	240	BENTLEY & DEPUE	08/29/2022	Fahey Schultz	38.00	801-901-901.000 901.000	801-000-001.000 001.000
18951	752	PATTERSON & DUBOIS	08/29/2022	Fahey Schultz	82.00	801-901-901.000 901.000	801-000-001.000 001.000
18952	360	COOPER, FROST AND RED	08/31/2022	The County Jo	266.99	801-901-901.000 901.000	801-000-001.000 001.000
18953	326	CARRIER CREEK	08/31/2022	The County Jo	29.68	801-901-901.000 901.000	801-000-001.000 001.000
18954	597	JOHN EARL	08/31/2022	The County Jo	29.68	801-901-901.000 901.000	801-000-001.000 001.000
18955	245	BIG THORNAPPLE	08/31/2022	The County Jo	29.67	801-901-901.000 901.000	801-000-001.000 001.000
18956	1009	LOWER SPRINGBROOK	08/31/2022	The County Jo	29.67	801-901-901.000 901.000	801-000-001.000 001.000
18957	326	CARRIER CREEK	08/31/2022	The County Jo	22.80	801-901-901.000 901.000	801-000-001.000 001.000
18958	597	JOHN EARL	08/31/2022	The County Jo	22.80	801-901-901.000 901.000	801-000-001.000 001.000

Drain Orders

Order #	Drain #	Drain Name	Order Date	Vendor Name	Amount	Debit	Credit
18959	245	BIG THORNAPPLE	08/31/2022	The County Jo	22.81	801-901-901.000 901.000	801-000-001.000 001.000
18960	1009	LOWER SPRINGBROOK	08/31/2022	The County Jo	22.81	801-901-901.000 901.000	801-000-001.000 001.000
18961	326	CARRIER CREEK	08/31/2022	LANSING BOA	56.22	801-901-901.000 901.000	801-000-001.000 001.000
18962	326	CARRIER CREEK	08/31/2022	LANSING BOA	36.00	801-901-901.000 901.000	801-000-001.000 001.000
18963	326	CARRIER CREEK	08/31/2022	LANSING BOA	36.00	801-901-901.000 901.000	801-000-001.000 001.000
18964	986	WATSON & WATSON: WI	09/02/2022	LANSING BOA	405.18	801-901-901.000 901.000	801-000-001.000 001.000
18965	959	WILLIAMS (DELTA)	09/09/2022	M & K Jetting a	255.00	801-901-901.000 901.000	801-000-001.000 001.000
18966	686	MURRAY	09/09/2022	C & B LAWN C	300.00	801-901-901.000 901.000	801-000-001.000 001.000
18967	570	HUNTINGTON AND BRAN	09/09/2022	C & B LAWN C	375.00	801-901-901.000 901.000	801-000-001.000 001.000
18968	616	LAZELL	09/09/2022	C & B LAWN C	825.00	801-901-901.000 901.000	801-000-001.000 001.000
18969	616	LAZELL	09/09/2022	C & B LAWN C	3,700.00	801-901-901.000 901.000	801-000-001.000 001.000
18970	688	MYERS AND HENDERSON	09/09/2022	C & B LAWN C	675.00	801-901-901.000 901.000	801-000-001.000 001.000
18971	688	MYERS AND HENDERSON	09/09/2022	C & B LAWN C	375.00	801-901-901.000 901.000	801-000-001.000 001.000
18972	688	MYERS AND HENDERSON	09/09/2022	C & B LAWN C	750.00	801-901-901.000 901.000	801-000-001.000 001.000
18973	402	DELTA SECTION 17	09/09/2022	C & B LAWN C	525.00	801-901-901.000 901.000	801-000-001.000 001.000
18974	452	FOX RIDGE	09/09/2022	C & B LAWN C	750.00	801-901-901.000 901.000	801-000-001.000 001.000
18975	935	WALDO AND BRANCHES	09/09/2022	C & B LAWN C	375.00	801-901-901.000 901.000	801-000-001.000 001.000
18976	326	CARRIER CREEK	09/09/2022	C & B LAWN C	525.00	801-901-901.000 901.000	801-000-001.000 001.000
18977	326	CARRIER CREEK	09/09/2022	C & B LAWN C	750.00	801-901-901.000 901.000	801-000-001.000 001.000
18978	326	CARRIER CREEK	09/09/2022	C & B LAWN C	1,500.00	801-901-901.000 901.000	801-000-001.000 001.000
18979	920	THORNAPPLE AND EXTEN	09/09/2022	C & B LAWN C	125.00	801-901-901.000 901.000	801-000-001.000 001.000
18980	240	BENTLEY & DEPUE	09/09/2022	ADVANCED D	1,094.58	801-901-901.000 901.000	801-000-001.000 001.000
18981	240	BENTLEY & DEPUE	09/09/2022	ADVANCED D	8,185.15	801-901-901.000 901.000	801-000-001.000 001.000
18982	240	BENTLEY & DEPUE	09/09/2022	ADVANCED D	8,185.15	801-901-901.000 901.000	801-000-001.000 001.000
18983	495	GLEN NO. TWO	09/09/2022	ADVANCED D	11,507.57	801-901-901.000 901.000	801-000-001.000 001.000
18984	495	GLEN NO. TWO	09/09/2022	ADVANCED D	11,485.68	801-901-901.000 901.000	801-000-001.000 001.000
18985	249	BOATMAN	09/09/2022	MWT, LLC	12,000.00	801-901-901.000 901.000	801-000-001.000 001.000
18986	537	HARRIETT AVENUE	09/09/2022	MWT, LLC	300.00	801-901-901.000 901.000	801-000-001.000 001.000

Drain Orders

Order #	Drain #	Drain Name	Order Date	Vendor Name	Amount	Debit	Credit
18987	821	RUSSELL	09/09/2022	MWT, LLC	250.00	801-901-901.000 901.000	801-000-001.000 001.000
18988	294	BURNS VILLAGE AND EX	09/09/2022	Precision Grad	14,907.46	801-901-901.000 901.000	801-000-001.000 001.000
18989	586	KENYON INTERCOUNTY	09/09/2022	Clark Hill PLC	51.00	801-901-901.000 901.000	801-000-001.000 001.000
18990	619	LEMON	09/09/2022	Fahey Schultz	660.00	801-901-901.000 901.000	801-000-001.000 001.000
18991	273	BRIGGS	09/09/2022	Fahey Schultz	99.00	801-901-901.000 901.000	801-000-001.000 001.000
18992	1009	LOWER SPRINGBROOK	09/09/2022	Fahey Schultz	1,479.13	801-901-901.000 901.000	801-000-001.000 001.000
18993	573	HUTCHINGS	09/09/2022	ROOTER EXPR	685.00	801-901-901.000 901.000	801-000-001.000 001.000
18994	752	PATTERSON & DUBOIS	09/09/2022	JACKSON DIR	1,000.00	801-901-901.000 901.000	801-000-001.000 001.000
18995	987	WATSON & WATSON: CH	09/09/2022	M & K Jetting a	710.00	801-901-901.000 901.000	801-000-001.000 001.000
18996	808	RILEY & DELL INTERCOU	09/09/2022	SPICER GROU	3,117.25	801-901-901.000 901.000	801-000-001.000 001.000
18997	240	BENTLEY & DEPUE	09/13/2022	MEAD BROTH	111,271.50	801-901-901.000 901.000	801-000-001.000 001.000
18998	694	McGILVRA	09/13/2022	MEAD BROTH	52,397.33	801-901-901.000 901.000	801-000-001.000 001.000
18999	240	BENTLEY & DEPUE	09/16/2022	ADVANCED D	6,138.86	801-901-901.000 901.000	801-000-001.000 001.000
19000	808	RILEY & DELL INTERCOU	09/16/2022	ROOTER EXPR	770.00	801-901-901.000 901.000	801-000-001.000 001.000
19001	420	DOXIE AND EXTENSION	09/16/2022	BURKETT EXC	19,850.00	801-901-901.000 901.000	801-000-001.000 001.000
19002	691	McCREERY	09/16/2022	SPICER GROU	2,181.75	801-901-901.000 901.000	801-000-001.000 001.000
19003	240	BENTLEY & DEPUE	09/16/2022	SPICER GROU	24,682.38	801-901-901.000 901.000	801-000-001.000 001.000
19004	294	BURNS VILLAGE AND EX	09/16/2022	SPICER GROU	4,697.75	801-901-901.000 901.000	801-000-001.000 001.000
19005	694	McGILVRA	09/16/2022	SPICER GROU	4,938.75	801-901-901.000 901.000	801-000-001.000 001.000
19006	552	HOBART	09/16/2022	SPICER GROU	4,109.50	801-901-901.000 901.000	801-000-001.000 001.000
19007	1009	LOWER SPRINGBROOK	09/16/2022	SPICER GROU	26,125.63	801-901-901.000 901.000	801-000-001.000 001.000
19008	617	LEE	09/16/2022	SPICER GROU	1,092.75	801-901-901.000 901.000	801-000-001.000 001.000
19009	245	BIG THORNAPPLE	09/16/2022	SPICER GROU	1,441.25	801-901-901.000 901.000	801-000-001.000 001.000
19010	236	BELLOWS	09/16/2022	Right of Way	312.00	801-901-901.000 901.000	801-000-001.000 001.000
19011	245	BIG THORNAPPLE	09/16/2022	Right of Way	4,344.00	801-901-901.000 901.000	801-000-001.000 001.000
19012	299	BUTTERNUT CR., TILSON	09/16/2022	Right of Way	1,194.24	801-901-901.000 901.000	801-000-001.000 001.000
19013	454	FAIRFAX	09/16/2022	Right of Way	600.00	801-901-901.000 901.000	801-000-001.000 001.000
19014	510	GRUESBECK, CLARK AND	09/16/2022	Right of Way	230.40	801-901-901.000 901.000	801-000-001.000 001.000

Drain Orders

Order #	Drain #	Drain Name	Order Date	Vendor Name	Amount	Debit	Credit
19015	598	JOHNSON	09/16/2022	Right of Way	163.20	801-901-901.000 901.000	801-000-001.000 001.000
19016	693	McDONALD	09/16/2022	Right of Way	1,134.00	801-901-901.000 901.000	801-000-001.000 001.000
19017	694	McGILVRA	09/16/2022	Right of Way	3,192.00	801-901-901.000 901.000	801-000-001.000 001.000
19018	696	McMULLEN and BRANCH	09/16/2022	Right of Way	1,028.16	801-901-901.000 901.000	801-000-001.000 001.000
19019	661	MILBOURN EAST AND W	09/16/2022	Right of Way	1,910.40	801-901-901.000 901.000	801-000-001.000 001.000
19020	670	MITCHELL (BENTON)	09/16/2022	Right of Way	228.96	801-901-901.000 901.000	801-000-001.000 001.000
19021	675	MOON	09/06/2022	Right of Way	117.60	801-901-901.000 901.000	801-000-001.000 001.000
19022	683	MUNSON	09/16/2022	Right of Way	600.00	801-901-901.000 901.000	801-000-001.000 001.000
19023	773	POTTER AND MULLIKEN	09/16/2022	Right of Way	146.40	801-901-901.000 901.000	801-000-001.000 001.000
19024	910	THUMA	09/16/2022	Right of Way	1,207.44	801-901-901.000 901.000	801-000-001.000 001.000
19025	320	WESTCHARME	09/16/2022	Right of Way	60.00	801-901-901.000 901.000	801-000-001.000 001.000
19026	240	BENTLEY & DEPUE	09/16/2022	ADVANCED D	8,185.15	801-901-901.000 901.000	801-000-001.000 001.000
19027	352	COLLIER AND MUD CREE	09/19/2022	BARRY CO DR	30,751.29	801-901-901.000 901.000	801-000-001.000 001.000
19028	495	GLEN NO. TWO	09/22/2022	ADVANCED D	4,547.58	801-901-901.000 901.000	801-000-001.000 001.000
19029	360	COOPER, FROST AND R	09/22/2022	Clark Hill PLC	141.00	801-901-901.000 901.000	801-000-001.000 001.000
19030	987	WATSON & WATSON: CH	09/22/2022	Clark Hill PLC	1,339.50	801-901-901.000 901.000	801-000-001.000 001.000
19031	238	BANK INTERCOUNTY	09/23/2022	Fahey Schultz	739.00	801-901-901.000 901.000	801-000-001.000 001.000
19032	944	WATSON NO. TWO	09/23/2022	LRE Engineers	375.00	801-901-901.000 901.000	801-000-001.000 001.000
19033	370	CUMMINGS	09/23/2022	LRE Engineers	4,038.13	801-901-901.000 901.000	801-000-001.000 001.000
19034	338	CHURCH AND McCLINTIC	09/23/2022	LRE Engineers	2,498.04	801-901-901.000 901.000	801-000-001.000 001.000
19035	360	COOPER, FROST AND R	09/23/2022	LRE Engineers	6,280.24	801-901-901.000 901.000	801-000-001.000 001.000
19036	683	MUNSON	09/23/2022	LRE Engineers	450.00	801-901-901.000 901.000	801-000-001.000 001.000
19037	997	WOODVIEW ESTATES	09/23/2022	LRE Engineers	1,185.29	801-901-901.000 901.000	801-000-001.000 001.000
19038	997	WOODVIEW ESTATES	09/23/2022	Bendzinski & C	10,400.00	801-901-901.000 901.000	801-000-001.000 001.000
19039	808	RILEY & DELL INTERCOUN	10/03/2022	Great Lakes S	375.00	801-901-901.000 901.000	801-000-001.000 001.000
19040	909	THORP	10/03/2022	BURKETT EXC	700.00	801-901-901.000 901.000	801-000-001.000 001.000
19041	406	DENSMORE, PERKINS & F	10/03/2022	BURKETT EXC	16,800.00	801-901-901.000 901.000	801-000-001.000 001.000
19042	218	BAKER	10/03/2022	BURKETT EXC	21,200.00	801-901-901.000 901.000	801-000-001.000 001.000

Drain Orders

Order #	Drain #	Drain Name	Order Date	Vendor Name	Amount	Debit	Credit
19043	636	LITTLE THORNAPPLE	10/03/2022	BURKETT EXC	45,750.00	801-901-901.000 901.000	801-000-001.000 001.000
19044	493	CROOKED BROOK INTERD	10/03/2022	J. SEBASTIAN	84,690.00	801-901-901.000 901.000	801-000-001.000 001.000
19045	997	WOODVIEW ESTATES	10/03/2022	DICKINSON W	12,122.40	801-901-901.000 901.000	801-000-001.000 001.000
19046	808	RILEY & DELL INTERCOUN	10/03/2022	The County Jo	155.96	801-901-901.000 901.000	801-000-001.000 001.000
19047	986	WATSON & WATSON: WI	10/03/2022	LANSING BOA	360.89	801-901-901.000 901.000	801-000-001.000 001.000
19048	326	CARRIER CREEK	10/03/2022	LANSING BOA	36.00	801-901-901.000 901.000	801-000-001.000 001.000
19049	326	CARRIER CREEK	10/03/2022	LANSING BOA	58.30	801-901-901.000 901.000	801-000-001.000 001.000
19050	326	CARRIER CREEK	10/03/2022	LANSING BOA	36.00	801-901-901.000 901.000	801-000-001.000 001.000
19051	683	MUNSON	10/03/2022	ROOTER EXPR	865.00	801-901-901.000 901.000	801-000-001.000 001.000
19052	314	WEST WILLOW HEIGHTS	10/03/2022	ROOTER EXPR	350.00	801-901-901.000 901.000	801-000-001.000 001.000
19053	820	ROXAND SECTION 10	10/03/2022	Precision Grad	2,120.00	801-901-901.000 901.000	801-000-001.000 001.000
19054	493	CROOKED BROOK INTERD	10/03/2022	LRE Engineers	6,843.28	801-901-901.000 901.000	801-000-001.000 001.000
19055	240	BENTLEY & DEPUE	10/03/2022	ADVANCED D	7,904.98	801-901-901.000 901.000	801-000-001.000 001.000
19056	240	BENTLEY & DEPUE	10/03/2022	ADVANCED D	11,826.84	801-901-901.000 901.000	801-000-001.000 001.000
19057	617	LEE	10/03/2022	SPICER GROU	2,930.25	801-901-901.000 901.000	801-000-001.000 001.000
19058	409	DILLON	10/03/2022	SPICER GROU	3,221.50	801-901-901.000 901.000	801-000-001.000 001.000
19059	808	RILEY & DELL INTERCOUN	10/03/2022	SPICER GROU	5,173.50	801-901-901.000 901.000	801-000-001.000 001.000
19060	240	BENTLEY & DEPUE	10/03/2022	SPICER GROU	11,561.75	801-901-901.000 901.000	801-000-001.000 001.000
19061	294	BURNS VILLAGE AND EX	10/03/2022	SPICER GROU	1,581.00	801-901-901.000 901.000	801-000-001.000 001.000
19062	694	McGILVRA	10/03/2022	SPICER GROU	3,468.50	801-901-901.000 901.000	801-000-001.000 001.000
19063	597	JOHN EARL	10/03/2022	SPICER GROU	36,970.75	801-901-901.000 901.000	801-000-001.000 001.000
19064	338	CHURCH AND McCLINTIC	10/07/2022	C.L. Trucking	55,467.16	801-901-901.000 901.000	801-000-001.000 001.000
19066	497	GRAHAM	10/07/2022	M & K Jetting a	510.00	801-901-901.000 901.000	801-000-001.000 001.000
19067	593	JACARANDA	10/07/2022	M & K Jetting a	595.00	801-901-901.000 901.000	801-000-001.000 001.000
19068	294	BURNS VILLAGE AND EX	10/07/2022	Fahey Schultz	22.00	801-901-901.000 901.000	801-000-001.000 001.000
19069	409	DILLON	10/07/2022	Fahey Schultz	66.00	801-901-901.000 901.000	801-000-001.000 001.000
19070	619	LEMON	10/07/2022	Fahey Schultz	66.00	801-901-901.000 901.000	801-000-001.000 001.000
19071	819	ROUSE AND THOMAS	10/07/2022	M & K Jetting a	340.00	801-901-901.000 901.000	801-000-001.000 001.000

Drain Orders

Order #	Drain #	Drain Name	Order Date	Vendor Name	Amount	Debit	Credit
19072	593	JACARANDA	10/07/2022	M & K Jetting a	85.00	801-901-901.000 901.000	801-000-001.000 001.000
19073	819	ROUSE AND THOMAS	10/07/2022	SPICER GROU	3,418.50	801-901-901.000 901.000	801-000-001.000 001.000
19074	913	TOWAR AND BRANCHES	10/07/2022	M & K Jetting a	340.00	801-901-901.000 901.000	801-000-001.000 001.000
19075	659	MICHIGAN AVENUE AND	10/07/2022	M & K Jetting a	595.00	801-901-901.000 901.000	801-000-001.000 001.000
19076	948	WILLIAMSBURG	10/07/2022	M & K Jetting a	255.00	801-901-901.000 901.000	801-000-001.000 001.000
19077	343	CLEMENTS AND UNDERH	10/07/2022	M & K Jetting a	255.00	801-901-901.000 901.000	801-000-001.000 001.000
19078	948	WILLIAMSBURG	10/07/2022	M & K Jetting a	1,785.00	801-901-901.000 901.000	801-000-001.000 001.000
19079	659	MICHIGAN AVENUE AND	10/07/2022	M & K Jetting a	425.00	801-901-901.000 901.000	801-000-001.000 001.000
19080	343	CLEMENTS AND UNDERH	10/07/2022	M & K Jetting a	1,105.00	801-901-901.000 901.000	801-000-001.000 001.000
19081	683	MUNSON	10/07/2022	LEAVITT & ST	70,286.49	801-901-901.000 901.000	801-000-001.000 001.000
19082	238	BANK INTERCOUNTY	10/07/2022	Great Lakes S	375.00	801-901-901.000 901.000	801-000-001.000 001.000
19083	238	BANK INTERCOUNTY	10/07/2022	SPICER GROU	65,937.25	801-901-901.000 901.000	801-000-001.000 001.000
19084	240	BENTLEY & DEPUE	10/07/2022	ADVANCED D	7,904.98	801-901-901.000 901.000	801-000-001.000 001.000
19085	897	TECKWOOD	10/07/2022	M & K Jetting a	425.00	801-901-901.000 901.000	801-000-001.000 001.000
19086	240	BENTLEY & DEPUE	10/07/2022	ADVANCED D	7,904.98	801-901-901.000 901.000	801-000-001.000 001.000
19087	326	CARRIER CREEK	10/07/2022	C & B LAWN C	1,000.00	801-901-901.000 901.000	801-000-001.000 001.000
19088	326	CARRIER CREEK	10/07/2022	C & B LAWN C	500.00	801-901-901.000 901.000	801-000-001.000 001.000
19089	326	CARRIER CREEK	10/07/2022	C & B LAWN C	350.00	801-901-901.000 901.000	801-000-001.000 001.000
19090	402	DELTA SECTION 17	10/07/2022	C & B LAWN C	350.00	801-901-901.000 901.000	801-000-001.000 001.000
19091	452	FOX RIDGE	10/07/2022	C & B LAWN C	500.00	801-901-901.000 901.000	801-000-001.000 001.000
19092	570	HUNTINGTON AND BRAN	10/07/2022	C & B LAWN C	250.00	801-901-901.000 901.000	801-000-001.000 001.000
19093	616	LAZELL	10/07/2022	C & B LAWN C	2,960.00	801-901-901.000 901.000	801-000-001.000 001.000
19094	616	LAZELL	10/07/2022	C & B LAWN C	550.00	801-901-901.000 901.000	801-000-001.000 001.000
19095	686	MURRAY	10/07/2022	C & B LAWN C	200.00	801-901-901.000 901.000	801-000-001.000 001.000
19096	688	MYERS AND HENDERSON	10/07/2022	C & B LAWN C	250.00	801-901-901.000 901.000	801-000-001.000 001.000
19097	688	MYERS AND HENDERSON	10/07/2022	C & B LAWN C	450.00	801-901-901.000 901.000	801-000-001.000 001.000
19098	688	MYERS AND HENDERSON	10/07/2022	C & B LAWN C	500.00	801-901-901.000 901.000	801-000-001.000 001.000
19099	935	WALDO AND BRANCHES	10/07/2022	C & B LAWN C	250.00	801-901-901.000 901.000	801-000-001.000 001.000

Drain Orders

Order #	Drain #	Drain Name	Order Date	Vendor Name	Amount	Debit	Credit
19100	326	CARRIER CREEK	10/10/2022	Jacob Ireland	550.00	801-901-901.000 901.000	801-000-001.000 001.000
19101	590	JACARANDA NO. TWO	10/10/2022	M & K Jetting a	170.00	801-901-901.000 901.000	801-000-001.000 001.000
19102	593	JACARANDA	10/10/2022	M & K Jetting a	680.00	801-901-901.000 901.000	801-000-001.000 001.000
19103	967	WILSON (Kalamo)	10/17/2022	ROOTER EXPR	565.00	801-901-901.000 901.000	801-000-001.000 001.000
19104	485	GAGE RELAID AND CORSI	10/17/2022	Eaton Acres F	8,350.00	801-901-901.000 901.000	801-000-001.000 001.000
19105	504	GREENFIELD ACRES	10/17/2022	MWT, LLC	937.50	801-901-901.000 901.000	801-000-001.000 001.000
19106	240	BENTLEY & DEPUE	10/17/2022	ADVANCED D	8,185.15	801-901-901.000 901.000	801-000-001.000 001.000
19107	240	BENTLEY & DEPUE	10/17/2022	ADVANCED D	7,904.98	801-901-901.000 901.000	801-000-001.000 001.000
19108	240	BENTLEY & DEPUE	10/17/2022	ADVANCED D	9,072.63	801-901-901.000 901.000	801-000-001.000 001.000
19109	253	BOLLMAN & DAMON & B	10/17/2022	SPICER GROU	164.09	801-901-901.000 901.000	801-000-001.000 001.000
19110	272	BRETTON WOODS	10/17/2022	SPICER GROU	164.09	801-901-901.000 901.000	801-000-001.000 001.000
19111	274	BROOKS RIVER LANDING	10/17/2022	SPICER GROU	164.09	801-901-901.000 901.000	801-000-001.000 001.000
19112	374	CAMBRIDGE AND BRANC	10/17/2022	SPICER GROU	164.09	801-901-901.000 901.000	801-000-001.000 001.000
19113	326	CARRIER CREEK	10/17/2022	SPICER GROU	164.09	801-901-901.000 901.000	801-000-001.000 001.000
19114	354	CENTER POINT	10/17/2022	SPICER GROU	164.09	801-901-901.000 901.000	801-000-001.000 001.000
19115	343	CLEMENTS AND UNDERH	10/17/2022	SPICER GROU	164.09	801-901-901.000 901.000	801-000-001.000 001.000
19116	400	DELTA MILLS	10/17/2022	SPICER GROU	164.09	801-901-901.000 901.000	801-000-001.000 001.000
19117	430	DIMONDALE ESTATES	10/17/2022	SPICER GROU	164.09	801-901-901.000 901.000	801-000-001.000 001.000
19118	411	DIMONDALE FARMS	10/17/2022	SPICER GROU	164.09	801-901-901.000 901.000	801-000-001.000 001.000
19119	461	FIGG	10/17/2022	SPICER GROU	164.10	801-901-901.000 901.000	801-000-001.000 001.000
19120	488	GARFIELD AVENUE	10/17/2022	SPICER GROU	164.10	801-901-901.000 901.000	801-000-001.000 001.000
19121	489	GARLOCK & FOSTER AN	10/17/2022	SPICER GROU	164.10	801-901-901.000 901.000	801-000-001.000 001.000
19122	520	GRAND WOODS	10/17/2022	SPICER GROU	164.10	801-901-901.000 901.000	801-000-001.000 001.000
19123	537	HARRIETT AVENUE	10/17/2022	SPICER GROU	164.10	801-901-901.000 901.000	801-000-001.000 001.000
19124	547	HETRICK	10/17/2022	SPICER GROU	164.10	801-901-901.000 901.000	801-000-001.000 001.000
19125	569	HUNTER AND BRANCHES	10/17/2022	SPICER GROU	164.10	801-901-901.000 901.000	801-000-001.000 001.000
19126	584	INGERSOLL	10/17/2022	SPICER GROU	164.10	801-901-901.000 901.000	801-000-001.000 001.000
19127	592	IRVINGDALE ACRES	10/17/2022	SPICER GROU	164.10	801-901-901.000 901.000	801-000-001.000 001.000

Drain Orders

Order #	Drain #	Drain Name	Order Date	Vendor Name	Amount	Debit	Credit
19128	596	JENNE	10/17/2022	SPICER GROU	164.10	801-901-901.000 901.000	801-000-001.000 001.000
19129	597	JOHN EARL	10/17/2022	SPICER GROU	164.10	801-901-901.000 901.000	801-000-001.000 001.000
19130	601	KELLER	10/17/2022	SPICER GROU	164.10	801-901-901.000 901.000	801-000-001.000 001.000
19131	617	LEE	10/17/2022	SPICER GROU	164.10	801-901-901.000 901.000	801-000-001.000 001.000
19132	646	MAPLEWOOD	10/17/2022	SPICER GROU	164.10	801-901-901.000 901.000	801-000-001.000 001.000
19133	261	MCCABE	10/17/2022	SPICER GROU	164.10	801-901-901.000 901.000	801-000-001.000 001.000
19134	665	MILLER (Delta Twp)	10/17/2022	SPICER GROU	164.10	801-901-901.000 901.000	801-000-001.000 001.000
19135	276	MORRIS	10/17/2022	SPICER GROU	164.10	801-901-901.000 901.000	801-000-001.000 001.000
19136	686	MURRAY	10/17/2022	SPICER GROU	164.10	801-901-901.000 901.000	801-000-001.000 001.000
19137	688	MYERS AND HENDERSON	10/17/2022	SPICER GROU	164.10	801-901-901.000 901.000	801-000-001.000 001.000
19138	721	NELSON	10/17/2022	SPICER GROU	164.10	801-901-901.000 901.000	801-000-001.000 001.000
19139	729	OAK PARK	10/17/2022	SPICER GROU	164.10	801-901-901.000 901.000	801-000-001.000 001.000
19140	745	OLD RIVER TRAIL	10/17/2022	SPICER GROU	164.10	801-901-901.000 901.000	801-000-001.000 001.000
19141	746	PADDLE TOWN SEWER	10/17/2022	SPICER GROU	164.10	801-901-901.000 901.000	801-000-001.000 001.000
19142	780	PRICE	10/17/2022	SPICER GROU	164.10	801-901-901.000 901.000	801-000-001.000 001.000
19143	805	RENKER ROAD	10/17/2022	SPICER GROU	164.10	801-901-901.000 901.000	801-000-001.000 001.000
19144	815	RIVER COVE	10/17/2022	SPICER GROU	164.10	801-901-901.000 901.000	801-000-001.000 001.000
19145	811	RIVER RIDGE AND BRANCH	10/17/2022	SPICER GROU	164.10	801-901-901.000 901.000	801-000-001.000 001.000
19146	821	RUSSELL	10/17/2022	SPICER GROU	164.10	801-901-901.000 901.000	801-000-001.000 001.000
19147	832	SAIER	10/17/2022	SPICER GROU	164.10	801-901-901.000 901.000	801-000-001.000 001.000
19148	834	SARATOGA	10/17/2022	SPICER GROU	164.10	801-901-901.000 901.000	801-000-001.000 001.000
19149	856	SILVER CREEK	10/17/2022	SPICER GROU	164.10	801-901-901.000 901.000	801-000-001.000 001.000
19150	884	SILVER RIDGE	10/17/2022	SPICER GROU	164.10	801-901-901.000 901.000	801-000-001.000 001.000
19151	878	SUNSHINE GARDENS	10/17/2022	SPICER GROU	164.10	801-901-901.000 901.000	801-000-001.000 001.000
19152	901	THEO AVENUE	10/17/2022	SPICER GROU	164.10	801-901-901.000 901.000	801-000-001.000 001.000
19153	988	WALMAR & Branch 4	10/17/2022	SPICER GROU	164.10	801-901-901.000 901.000	801-000-001.000 001.000
19154	935	WALDO AND BRANCHES	10/17/2022	SPICER GROU	164.10	801-901-901.000 901.000	801-000-001.000 001.000
19155	978	WATSON & WATSON and	10/17/2022	SPICER GROU	164.10	801-901-901.000 901.000	801-000-001.000 001.000

Drain Orders

Order #	Drain #	Drain Name	Order Date	Vendor Name	Amount	Debit	Credit
19156	982	WESTON	10/17/2022	SPICER GROU	164.10	801-901-901.000 901.000	801-000-001.000 001.000
19157	955	WHITNEY	10/17/2022	SPICER GROU	164.10	801-901-901.000 901.000	801-000-001.000 001.000
19158	964	WILLIS-SHAW	10/17/2022	SPICER GROU	164.10	801-901-901.000 901.000	801-000-001.000 001.000
19159	981	WINDSOR	10/17/2022	SPICER GROU	164.10	801-901-901.000 901.000	801-000-001.000 001.000
19160	240	BENTLEY & DEPUE	10/17/2022	MEAD BROTH	169,729.38	801-901-901.000 901.000	801-000-001.000 001.000
19161	636	LITTLE THORNAPPLE	10/18/2022	C & B LAWN C	2,000.00	801-901-901.000 901.000	801-000-001.000 001.000
19162	240	BENTLEY & DEPUE	10/18/2022	ADVANCED D	7,904.98	801-901-901.000 901.000	801-000-001.000 001.000
19163	360	COOPER, FROST AND RE	10/24/2022	STANDARD A	13,062.00	801-901-901.000 901.000	801-000-001.000 001.000
19164	360	COOPER, FROST AND RE	10/24/2022	ARIZENT	1,535.00	801-901-901.000 901.000	801-000-001.000 001.000
19165	636	LITTLE THORNAPPLE	10/24/2022	BURKETT EXC	5,000.00	801-901-901.000 901.000	801-000-001.000 001.000
19166	240	BENTLEY & DEPUE	10/24/2022	ADVANCED D	7,904.98	801-901-901.000 901.000	801-000-001.000 001.000
19167	370	CUMMINGS	10/24/2022	LRE Engineers	6,787.50	801-901-901.000 901.000	801-000-001.000 001.000
19168	997	WOODVIEW ESTATES	10/24/2022	LRE Engineers	3,506.87	801-901-901.000 901.000	801-000-001.000 001.000
19169	338	CHURCH AND McCLINTIC	10/24/2022	LRE Engineers	14,685.58	801-901-901.000 901.000	801-000-001.000 001.000
19170	360	COOPER, FROST AND RE	10/24/2022	LRE Engineers	2,390.42	801-901-901.000 901.000	801-000-001.000 001.000
19171	683	MUNSON	10/20/2022	LRE Engineers	2,607.50	801-901-901.000 901.000	801-000-001.000 001.000
19172	549	HIGBY	10/24/2022	LRE Engineers	551.38	801-901-901.000 901.000	801-000-001.000 001.000
19173	944	WATSON NO. TWO	10/24/2022	LRE Engineers	2,487.50	801-901-901.000 901.000	801-000-001.000 001.000
19174	346	CODDING	10/24/2022	Kepitis Farms	3,000.00	801-901-901.000 901.000	801-000-001.000 001.000
19175	830	SHERWOOD FOREST	10/24/2022	Kepitis Farms	5,000.00	801-901-901.000 901.000	801-000-001.000 001.000
19176	590	JACARANDA NO. TWO	10/24/2022	M & K Jetting a	595.00	801-901-901.000 901.000	801-000-001.000 001.000
19177	566	HUBER	10/24/2022	Jacob Ireland	490.00	801-901-901.000 901.000	801-000-001.000 001.000
19178	987	WATSON & WATSON: CH	10/24/2022	Clark Hill PLC	470.00	801-901-901.000 901.000	801-000-001.000 001.000
19179	967	WILSON (Kalama)	10/31/2022	Kepitis Farms	3,500.00	801-901-901.000 901.000	801-000-001.000 001.000
19180	361	CORWIN	10/31/2022	Kepitis Farms	15,500.00	801-901-901.000 901.000	801-000-001.000 001.000
19181	673	MIX	10/24/2022	Precision Grad	1,385.00	801-901-901.000 901.000	801-000-001.000 001.000
19182	498	GRAHAM AND SOUTH WI	10/31/2022	Precision Grad	1,078.00	801-901-901.000 901.000	801-000-001.000 001.000
19183	495	GLEN NO. TWO	10/31/2022	JACKSON DIR	275,513.52	801-901-901.000 901.000	801-000-001.000 001.000

Drain Orders

Order #	Drain #	Drain Name	Order Date	Vendor Name	Amount	Debit	Credit
19184	240	BENTLEY & DEPUE	10/31/2022	ADVANCED D	8,895.17	801-901-901.000 901.000	801-000-001.000 001.000
19185	240	BENTLEY & DEPUE	10/31/2022	ADVANCED D	7,904.98	801-901-901.000 901.000	801-000-001.000 001.000
19186	510	GRUESBECK, CLARK AND	10/31/2022	ADVANCED D	11,934.98	801-901-901.000 901.000	801-000-001.000 001.000
19187	326	CARRIER CREEK	10/31/2022	LANSING BOA	36.00	801-901-901.000 901.000	801-000-001.000 001.000
19188	326	CARRIER CREEK	10/31/2022	LANSING BOA	36.00	801-901-901.000 901.000	801-000-001.000 001.000
19189	326	CARRIER CREEK	10/31/2022	LANSING BOA	69.00	801-901-901.000 901.000	801-000-001.000 001.000
19190	245	BIG THORNAPPLE	10/31/2022	SPICER GROU	1,061.75	801-901-901.000 901.000	801-000-001.000 001.000
19191	240	BENTLEY & DEPUE	10/31/2022	SPICER GROU	22,430.38	801-901-901.000 901.000	801-000-001.000 001.000
19192	294	BURNS VILLAGE AND EX	10/31/2022	SPICER GROU	2,036.75	801-901-901.000 901.000	801-000-001.000 001.000
19193	597	JOHN EARL	10/31/2022	SPICER GROU	21,024.75	801-901-901.000 901.000	801-000-001.000 001.000
19194	694	McGILVRA	10/31/2022	SPICER GROU	2,976.50	801-901-901.000 901.000	801-000-001.000 001.000
19195	552	HOBART	10/31/2022	SPICER GROU	1,676.25	801-901-901.000 901.000	801-000-001.000 001.000
19196	617	LEE	10/31/2022	SPICER GROU	731.00	801-901-901.000 901.000	801-000-001.000 001.000
19197	733	OLD MAID RELAID, HARRI	10/31/2022	XACT EXCAV	600.00	801-901-901.000 901.000	801-000-001.000 001.000
19198	238	BANK INTERCOUNTY	11/07/2022	Fahey Schultz	51.00	801-901-901.000 901.000	801-000-001.000 001.000
19199	493	CROOKED BROOK INTERC	11/07/2022	LRE Engineers	9,742.51	801-901-901.000 901.000	801-000-001.000 001.000
19200	493	CROOKED BROOK INTERC	11/07/2022	JACKSON DIR	56,114.10	801-901-901.000 901.000	801-000-001.000 001.000
19201	400	DELTA MILLS	11/07/2022	E.T. MACKENZ	709.50	801-901-901.000 901.000	801-000-001.000 001.000
19202	986	WATSON & WATSON: WI	11/07/2022	MID-MICHIGAN	930.00	801-901-901.000 901.000	801-000-001.000 001.000
19203	986	WATSON & WATSON: WI	11/07/2022	LANSING BOA	382.46	801-901-901.000 901.000	801-000-001.000 001.000
19204	361	CORWIN	11/07/2022	ROOTER EXPR	525.00	801-901-901.000 901.000	801-000-001.000 001.000
19205	360	COOPER, FROST AND RE	11/07/2022	THE MUNIGRO	3,950.00	801-901-901.000 901.000	801-000-001.000 001.000
19206	783	PLAYERS CLUB	11/07/2022	Ferguson Wat	36.71	801-901-901.000 901.000	801-000-001.000 001.000
19207	338	CHURCH AND McCLINTIC	11/07/2022	C.L. Trucking	87,337.98	801-901-901.000 901.000	801-000-001.000 001.000
19208	406	DENSMORE, PERKINS & F	11/07/2022	Kepitis Farms	1,800.00	801-901-901.000 901.000	801-000-001.000 001.000
19209	339	CHURCHILL	11/07/2022	Kepitis Farms	6,900.00	801-901-901.000 901.000	801-000-001.000 001.000
19210	510	GRUESBECK, CLARK AND	11/07/2022	IRON HORSE E	36,701.00	801-901-901.000 901.000	801-000-001.000 001.000
19211	510	GRUESBECK, CLARK AND	11/07/2022	IRON HORSE E	1,908.00	801-901-901.000 901.000	801-000-001.000 001.000

Drain Orders

Order #	Drain #	Drain Name	Order Date	Vendor Name	Amount	Debit	Credit
19212	987	WATSON & WATSON: CH	11/07/2022	Hubbell, Roth	15,931.69	801-901-901.000 901.000	801-000-001.000 001.000
19213	752	PATTERSON & DUBOIS	11/07/2022	Hubbell, Roth	603.20	801-901-901.000 901.000	801-000-001.000 001.000
19214	1011	BELLAIRE HILLS	11/07/2022	Hubbell, Roth	1,374.29	801-901-901.000 901.000	801-000-001.000 001.000
19215	619	LEMON	11/07/2022	Hubbell, Roth	16,011.95	801-901-901.000 901.000	801-000-001.000 001.000
19216	240	BENTLEY & DEPUE	11/07/2022	ADVANCED D	8,158.15	801-901-901.000 901.000	801-000-001.000 001.000
19217	240	BENTLEY & DEPUE	11/07/2022	ADVANCED D	8,158.15	801-901-901.000 901.000	801-000-001.000 001.000
19218	240	BENTLEY & DEPUE	11/07/2022	ADVANCED D	7,904.98	801-901-901.000 901.000	801-000-001.000 001.000
19219	326	CARRIER CREEK	11/11/2022	C & B LAWN C	500.00	801-901-901.000 901.000	801-000-001.000 001.000
19220	326	CARRIER CREEK	11/11/2022	C & B LAWN C	350.00	801-901-901.000 901.000	801-000-001.000 001.000
19221	326	CARRIER CREEK	11/11/2022	C & B LAWN C	1,000.00	801-901-901.000 901.000	801-000-001.000 001.000
19222	402	DELTA SECTION 17	11/11/2022	C & B LAWN C	350.00	801-901-901.000 901.000	801-000-001.000 001.000
19223	452	FOX RIDGE	11/11/2022	C & B LAWN C	500.00	801-901-901.000 901.000	801-000-001.000 001.000
19224	570	HUNTINGTON AND BRAN	11/11/2022	C & B LAWN C	250.00	801-901-901.000 901.000	801-000-001.000 001.000
19225	616	LAZELL	11/11/2022	C & B LAWN C	550.00	801-901-901.000 901.000	801-000-001.000 001.000
19226	616	LAZELL	11/11/2022	C & B LAWN C	2,960.00	801-901-901.000 901.000	801-000-001.000 001.000
19227	686	MURRAY	11/11/2022	C & B LAWN C	200.00	801-901-901.000 901.000	801-000-001.000 001.000
19228	688	MYERS AND HENDERSON	11/11/2022	C & B LAWN C	250.00	801-901-901.000 901.000	801-000-001.000 001.000
19229	688	MYERS AND HENDERSON	11/11/2022	C & B LAWN C	450.00	801-901-901.000 901.000	801-000-001.000 001.000
19230	688	MYERS AND HENDERSON	11/11/2022	C & B LAWN C	500.00	801-901-901.000 901.000	801-000-001.000 001.000
19231	935	WALDO AND BRANCHES	11/11/2022	C & B LAWN C	250.00	801-901-901.000 901.000	801-000-001.000 001.000
19232	273	BRIGGS	11/11/2022	E.T. MACKENZ	959.50	801-901-901.000 901.000	801-000-001.000 001.000
19233	566	HUBER	11/11/2022	Jacob Ireland	490.00	801-901-901.000 901.000	801-000-001.000 001.000
19234	339	CHURCHILL	11/11/2022	ADVANCED D	3,524.12	801-901-901.000 901.000	801-000-001.000 001.000
19235	361	CORWIN	11/11/2022	ADVANCED D	2,421.42	801-901-901.000 901.000	801-000-001.000 001.000
19236	987	WATSON & WATSON: CH	11/11/2022	Clark Hill PLC	1,034.00	801-901-901.000 901.000	801-000-001.000 001.000
19237	1011	BELLAIRE HILLS	11/11/2022	Clark Hill PLC	470.00	801-901-901.000 901.000	801-000-001.000 001.000
19239	370	CUMMINGS	11/14/2022	Fahey Schultz	528.00	801-901-901.000 901.000	801-000-001.000 001.000
19240	997	WOODVIEW ESTATES	11/14/2022	Fahey Schultz	44.00	801-901-901.000 901.000	801-000-001.000 001.000

Drain Orders

Order #	Drain #	Drain Name	Order Date	Vendor Name	Amount	Debit	Credit
19241	495	GLEN NO. TWO	11/14/2022	CEI - Civil Engi	59,365.00	801-901-901.000 901.000	801-000-001.000 001.000
19242	917	TRUMBULL	11/14/2022	CEI - Civil Engi	26,033.50	801-901-901.000 901.000	801-000-001.000 001.000
19244	819	ROUSE AND THOMAS	11/14/2022	SPICER GROU	111.75	801-901-901.000 901.000	801-000-001.000 001.000
19245	808	RILEY & DELL INTERCOUN	11/14/2022	SPICER GROU	8,447.50	801-901-901.000 901.000	801-000-001.000 001.000
19246	430	DIMONDALE ESTATES	11/14/2022	M & K Jetting a	1,275.00	801-901-901.000 901.000	801-000-001.000 001.000
19247	510	GRUESBECK, CLARK AND	11/14/2022	ADVANCED D	1,104.80	801-901-901.000 901.000	801-000-001.000 001.000
19248	351	COLE, WRIGHT AND HEL	11/14/2022	DeCamp A.D.C	473.13	801-901-901.000 901.000	801-000-001.000 001.000
19249	836	SEBEWA INTERCOUNTY	11/14/2022	DeCamp A.D.C	366.88	801-901-901.000 901.000	801-000-001.000 001.000
19250	991	YOUNGS (Eaton Rapids T	11/14/2022	EJ USA Inc. (E	312.05	801-901-901.000 901.000	801-000-001.000 001.000
19251	493	CROOKED BROOK INTERC	11/18/2022	JACKSON DIR	82,449.00	801-901-901.000 901.000	801-000-001.000 001.000
19252	493	CROOKED BROOK INTERC	11/18/2022	J. SEBASTIAN	238,263.86	801-901-901.000 901.000	801-000-001.000 001.000
19253	409	DILLON	11/18/2022	CEI - Civil Engi	19,321.00	801-901-901.000 901.000	801-000-001.000 001.000
19254	370	CUMMINGS	11/18/2022	LRE Engineers	4,148.88	801-901-901.000 901.000	801-000-001.000 001.000
19255	360	COOPER, FROST AND REI	11/18/2022	LRE Engineers	13,170.50	801-901-901.000 901.000	801-000-001.000 001.000
19256	338	CHURCH AND McCLINTIC	11/18/2022	LRE Engineers	2,222.65	801-901-901.000 901.000	801-000-001.000 001.000
19257	997	WOODVIEW ESTATES	11/18/2022	LRE Engineers	3,341.47	801-901-901.000 901.000	801-000-001.000 001.000
19258	769	POTTER (BENTON)	11/18/2022	LRE Engineers	652.50	801-901-901.000 901.000	801-000-001.000 001.000
19259	944	WATSON NO. TWO	11/18/2022	LRE Engineers	4,889.66	801-901-901.000 901.000	801-000-001.000 001.000
19260	245	BIG THORNAPPLE	11/18/2022	LRE Engineers	5,017.51	801-901-901.000 901.000	801-000-001.000 001.000
19261	549	HIGBY	11/18/2022	LRE Engineers	476.38	801-901-901.000 901.000	801-000-001.000 001.000
19262	337	HUNTER and CHILDS	11/18/2022	Precision Grad	4,320.00	801-901-901.000 901.000	801-000-001.000 001.000
19263	305	CRICKET BR. WOODVIEW	11/18/2022	M & K Jetting a	170.00	801-901-901.000 901.000	801-000-001.000 001.000
19264	887	SWEETWATER PINES	11/18/2022	M & K Jetting a	510.00	801-901-901.000 901.000	801-000-001.000 001.000
19265	959	WILLIAMS (DELTA)	11/18/2022	M & K Jetting a	510.00	801-901-901.000 901.000	801-000-001.000 001.000
19266	897	TECKWOOD	11/18/2022	M & K Jetting a	170.00	801-901-901.000 901.000	801-000-001.000 001.000
19267	589	JACARANDA NO. THREE	11/18/2022	M & K Jetting a	85.00	801-901-901.000 901.000	801-000-001.000 001.000
19268	569	HUNTER AND BRANCHES	11/18/2022	M & K Jetting a	170.00	801-901-901.000 901.000	801-000-001.000 001.000
19269	985	WESTLAND PARK	11/18/2022	M & K Jetting a	85.00	801-901-901.000 901.000	801-000-001.000 001.000

Drain Orders

Order #	Drain #	Drain Name	Order Date	Vendor Name	Amount	Debit	Credit
19270	977	WINDSOR GLENS	11/28/2022	M & K Jetting a	595.00	801-901-901.000 901.000	801-000-001.000 001.000
19271	590	JACARANDA NO. TWO	11/28/2022	M & K Jetting a	680.00	801-901-901.000 901.000	801-000-001.000 001.000
19272	733	OLD MAID RELAID, HARRI	11/28/2022	M & K Jetting a	85.00	801-901-901.000 901.000	801-000-001.000 001.000
19273	291	BURNS	11/28/2022	EJ USA Inc. (E	312.05	801-901-901.000 901.000	801-000-001.000 001.000
19274	370	CUMMINGS	11/28/2022	Precision Grad	807.80	801-901-901.000 901.000	801-000-001.000 001.000
19275	493	CROOKED BROOK INTERC	11/28/2022	LRE Engineers	8,932.03	801-901-901.000 901.000	801-000-001.000 001.000
19276	240	BENTLEY & DEPUE	11/28/2022	ADVANCED D	8,185.15	801-901-901.000 901.000	801-000-001.000 001.000
19277	240	BENTLEY & DEPUE	11/28/2022	ADVANCED D	8,185.15	801-901-901.000 901.000	801-000-001.000 001.000
19278	240	BENTLEY & DEPUE	11/28/2022	MEAD BROTH	93,168.00	801-901-901.000 901.000	801-000-001.000 001.000
19279	240	BENTLEY & DEPUE	11/29/2022	ADVANCED D	8,185.15	801-901-901.000 901.000	801-000-001.000 001.000
19280	409	DILLON	12/06/2022	SPICER GROU	3,880.25	801-901-901.000 901.000	801-000-001.000 001.000
19281	597	JOHN EARL	12/06/2022	SPICER GROU	15,621.25	801-901-901.000 901.000	801-000-001.000 001.000
19282	280	BROWN (Carmel/Walton)	12/06/2022	SPICER GROU	6,710.25	801-901-901.000 901.000	801-000-001.000 001.000
19283	631	LUMBERT	12/06/2022	SPICER GROU	1,569.00	801-901-901.000 901.000	801-000-001.000 001.000
19284	617	LEE	12/06/2022	SPICER GROU	6,074.50	801-901-901.000 901.000	801-000-001.000 001.000
19285	552	HOBART	12/06/2022	SPICER GROU	7,154.25	801-901-901.000 901.000	801-000-001.000 001.000
19286	294	BURNS VILLAGE AND EX	12/06/2022	SPICER GROU	2,208.50	801-901-901.000 901.000	801-000-001.000 001.000
19287	694	McGILVRA	12/06/2022	SPICER GROU	2,832.25	801-901-901.000 901.000	801-000-001.000 001.000
19288	240	BENTLEY & DEPUE	12/06/2022	SPICER GROU	40,196.00	801-901-901.000 901.000	801-000-001.000 001.000
19289	326	CARRIER CREEK	12/06/2022	LANSING BOA	75.69	801-901-901.000 901.000	801-000-001.000 001.000
19290	326	CARRIER CREEK	12/06/2022	LANSING BOA	36.00	801-901-901.000 901.000	801-000-001.000 001.000
19291	326	CARRIER CREEK	12/06/2022	LANSING BOA	56.33	801-901-901.000 901.000	801-000-001.000 001.000
19292	924	UPTON	12/06/2022	Precision Grad	3,210.00	801-901-901.000 901.000	801-000-001.000 001.000
19293	466	FIVE CORNERS	12/06/2022	IRON HORSE E	1,375.20	801-901-901.000 901.000	801-000-001.000 001.000
19294	769	POTTER (BENTON)	12/06/2022	IRON HORSE E	4,122.42	801-901-901.000 901.000	801-000-001.000 001.000
19295	365	CRANDALL	12/06/2022	BURKETT EXC	9,450.00	801-901-901.000 901.000	801-000-001.000 001.000
19296	944	WATSON NO. TWO	12/06/2022	Fahey Schultz	500.50	801-901-901.000 901.000	801-000-001.000 001.000
19297	597	JOHN EARL	12/06/2022	Fahey Schultz	76.50	801-901-901.000 901.000	801-000-001.000 001.000

Drain Orders

Order #	Drain #	Drain Name	Order Date	Vendor Name	Amount	Debit	Credit
19298	370	CUMMINGS	12/06/2022	Fahey Schultz	110.00	801-901-901.000 901.000	801-000-001.000 001.000
19299	619	LEMON	12/06/2022	Fahey Schultz	88.00	801-901-901.000 901.000	801-000-001.000 001.000
19300	997	WOODVIEW ESTATES	12/06/2022	ADVANCED D	13,200.94	801-901-901.000 901.000	801-000-001.000 001.000
19301	240	BENTLEY & DEPUE	12/06/2022	ADVANCED D	8,185.15	801-901-901.000 901.000	801-000-001.000 001.000
19302	360	COOPER, FROST AND RE	12/06/2022	DICKINSON W	32,708.00	801-901-901.000 901.000	801-000-001.000 001.000
19303	360	COOPER, FROST AND RE	12/06/2022	Bendzinski & C	30,800.00	801-901-901.000 901.000	801-000-001.000 001.000
19304	924	UPTON	12/06/2022	C & B LAWN C	300.00	801-901-901.000 901.000	801-000-001.000 001.000
19305	467	FLEMING	12/06/2022	C & B LAWN C	10,000.00	801-901-901.000 901.000	801-000-001.000 001.000
19306	589	JACARANDA NO. THREE	12/06/2022	M & K Jetting a	1,275.00	801-901-901.000 901.000	801-000-001.000 001.000
19307	590	JACARANDA NO. TWO	12/06/2022	M & K Jetting a	255.00	801-901-901.000 901.000	801-000-001.000 001.000
19308	253	BOLLMAN & DAMON & B	12/06/2022	SPICER GROU	44.99	801-901-901.000 901.000	801-000-001.000 001.000
19309	272	BRETTON WOODS	12/06/2022	SPICER GROU	44.99	801-901-901.000 901.000	801-000-001.000 001.000
19310	274	BROOKS RIVER LANDING	12/06/2022	SPICER GROU	44.99	801-901-901.000 901.000	801-000-001.000 001.000
19311	374	CAMBRIDGE AND BRANC	12/06/2022	SPICER GROU	44.99	801-901-901.000 901.000	801-000-001.000 001.000
19312	326	CARRIER CREEK	12/06/2022	SPICER GROU	44.99	801-901-901.000 901.000	801-000-001.000 001.000
19313	354	CENTER POINT	12/06/2022	SPICER GROU	44.99	801-901-901.000 901.000	801-000-001.000 001.000
19314	343	CLEMENTS AND UNDERH	12/06/2022	SPICER GROU	44.99	801-901-901.000 901.000	801-000-001.000 001.000
19315	400	DELTA MILLS	12/06/2022	SPICER GROU	44.99	801-901-901.000 901.000	801-000-001.000 001.000
19316	430	DIMONDALE ESTATES	12/06/2022	SPICER GROU	44.99	801-901-901.000 901.000	801-000-001.000 001.000
19317	411	DIMONDALE FARMS	12/06/2022	SPICER GROU	44.99	801-901-901.000 901.000	801-000-001.000 001.000
19318	461	FIGG	12/06/2022	SPICER GROU	44.99	801-901-901.000 901.000	801-000-001.000 001.000
19319	488	GARFIELD AVENUE	12/06/2022	SPICER GROU	44.99	801-901-901.000 901.000	801-000-001.000 001.000
19320	489	GARLOCK & FOSTER AN	12/06/2022	SPICER GROU	44.99	801-901-901.000 901.000	801-000-001.000 001.000
19321	520	GRAND WOODS	12/06/2022	SPICER GROU	44.99	801-901-901.000 901.000	801-000-001.000 001.000
19322	537	HARRIETT AVENUE	12/06/2022	SPICER GROU	44.99	801-901-901.000 901.000	801-000-001.000 001.000
19323	547	HETRICK	12/06/2022	SPICER GROU	44.99	801-901-901.000 901.000	801-000-001.000 001.000
19324	569	HUNTER AND BRANCHES	12/06/2022	SPICER GROU	44.99	801-901-901.000 901.000	801-000-001.000 001.000
19325	584	INGERSOLL	12/06/2022	SPICER GROU	44.99	801-901-901.000 901.000	801-000-001.000 001.000

Drain Orders

Order #	Drain #	Drain Name	Order Date	Vendor Name	Amount	Debit	Credit
19326	592	IRVINGDALE ACRES	12/06/2022	SPICER GROU	44.99	801-901-901.000 901.000	801-000-001.000 001.000
19327	596	JENNE	12/06/2022	SPICER GROU	44.99	801-901-901.000 901.000	801-000-001.000 001.000
19328	597	JOHN EARL	12/06/2022	SPICER GROU	44.99	801-901-901.000 901.000	801-000-001.000 001.000
19329	601	KELLER	12/06/2022	SPICER GROU	44.99	801-901-901.000 901.000	801-000-001.000 001.000
19330	617	LEE	12/06/2022	SPICER GROU	44.99	801-901-901.000 901.000	801-000-001.000 001.000
19331	646	MAPLEWOOD	12/06/2022	SPICER GROU	44.99	801-901-901.000 901.000	801-000-001.000 001.000
19332	261	MCCABE	12/06/2022	SPICER GROU	44.99	801-901-901.000 901.000	801-000-001.000 001.000
19333	665	MILLER (Delta Twp)	12/06/2022	SPICER GROU	44.99	801-901-901.000 901.000	801-000-001.000 001.000
19334	276	MORRIS	12/06/2022	SPICER GROU	44.99	801-901-901.000 901.000	801-000-001.000 001.000
19335	686	MURRAY	12/06/2022	SPICER GROU	44.99	801-901-901.000 901.000	801-000-001.000 001.000
19336	688	MYERS AND HENDERSON	12/06/2022	SPICER GROU	44.99	801-901-901.000 901.000	801-000-001.000 001.000
19337	721	NELSON	12/06/2022	SPICER GROU	44.99	801-901-901.000 901.000	801-000-001.000 001.000
19338	729	OAK PARK	12/06/2022	SPICER GROU	44.99	801-901-901.000 901.000	801-000-001.000 001.000
19339	745	OLD RIVER TRAIL	12/06/2022	SPICER GROU	44.99	801-901-901.000 901.000	801-000-001.000 001.000
19340	746	PADDLE TOWN SEWER	12/06/2022	SPICER GROU	44.99	801-901-901.000 901.000	801-000-001.000 001.000
19341	780	PRICE	12/06/2022	SPICER GROU	44.99	801-901-901.000 901.000	801-000-001.000 001.000
19342	805	RENKER ROAD	12/06/2022	SPICER GROU	44.99	801-901-901.000 901.000	801-000-001.000 001.000
19343	815	RIVER COVE	12/06/2022	SPICER GROU	44.99	801-901-901.000 901.000	801-000-001.000 001.000
19344	811	RIVER RIDGE AND BRANCH	12/06/2022	SPICER GROU	44.99	801-901-901.000 901.000	801-000-001.000 001.000
19345	821	RUSSELL	12/06/2022	SPICER GROU	44.99	801-901-901.000 901.000	801-000-001.000 001.000
19346	832	SAIER	12/06/2022	SPICER GROU	44.99	801-901-901.000 901.000	801-000-001.000 001.000
19347	834	SARATOGA	12/06/2022	SPICER GROU	44.99	801-901-901.000 901.000	801-000-001.000 001.000
19348	856	SILVER CREEK	12/06/2022	SPICER GROU	44.99	801-901-901.000 901.000	801-000-001.000 001.000
19349	884	SILVER RIDGE	12/06/2022	SPICER GROU	44.99	801-901-901.000 901.000	801-000-001.000 001.000
19350	878	SUNSHINE GARDENS	12/06/2022	SPICER GROU	44.99	801-901-901.000 901.000	801-000-001.000 001.000
19351	901	THEO AVENUE	12/06/2022	SPICER GROU	44.99	801-901-901.000 901.000	801-000-001.000 001.000
19352	988	WALMAR & Branch 4	12/06/2022	SPICER GROU	44.99	801-901-901.000 901.000	801-000-001.000 001.000
19353	935	WALDO AND BRANCHES	12/06/2022	SPICER GROU	44.99	801-901-901.000 901.000	801-000-001.000 001.000

Drain Orders

Order #	Drain #	Drain Name	Order Date	Vendor Name	Amount	Debit	Credit
19354	978	WATSON & WATSON and	12/06/2022	SPICER GROU	44.99	801-901-901.000 901.000	801-000-001.000 001.000
19355	982	WESTON	12/06/2022	SPICER GROU	44.99	801-901-901.000 901.000	801-000-001.000 001.000
19356	955	WHITNEY	12/06/2022	SPICER GROU	44.99	801-901-901.000 901.000	801-000-001.000 001.000
19357	964	WILLIS-SHAW	12/06/2022	SPICER GROU	44.99	801-901-901.000 901.000	801-000-001.000 001.000
19358	981	WINDSOR	12/06/2022	SPICER GROU	45.00	801-901-901.000 901.000	801-000-001.000 001.000
19359	326	CARRIER CREEK	12/06/2022	D & L Hassel F	552.31	801-901-901.000 901.000	801-000-001.000 001.000
19360	986	WATSON & WATSON: WI	12/12/2022	LANSING BOA	245.56	801-901-901.000 901.000	801-000-001.000 001.000
19361	361	CORWIN	12/12/2022	EJ USA Inc. (E	61.04	801-901-901.000 901.000	801-000-001.000 001.000
19362	1011	BELLAIRE HILLS	12/12/2022	Thomas D Ca	44.36	801-901-901.000 901.000	801-000-001.000 001.000
19363	1011	BELLAIRE HILLS	12/12/2022	Steve Willard	60.74	801-901-901.000 901.000	801-000-001.000 001.000
19364	1011	BELLAIRE HILLS	12/12/2022	Kern G Slucter	40.85	801-901-901.000 901.000	801-000-001.000 001.000
19365	1011	BELLAIRE HILLS	12/12/2022	Timothy Hogg	39.68	801-901-901.000 901.000	801-000-001.000 001.000
19366	291	BURNS	12/12/2022	Precision Grad	154.05	801-901-901.000 901.000	801-000-001.000 001.000
19367	836	SEBEWA INTERCOUNTY	12/12/2022	Kepitis Farms	600.00	801-901-901.000 901.000	801-000-001.000 001.000
19368	409	DILLON	12/12/2022	Kepitis Farms	1,350.00	801-901-901.000 901.000	801-000-001.000 001.000
19369	987	WATSON & WATSON: CH	12/12/2022	Hubbell, Roth	23,949.13	801-901-901.000 901.000	801-000-001.000 001.000
19370	619	LEMON	12/12/2022	Hubbell, Roth	5,476.16	801-901-901.000 901.000	801-000-001.000 001.000
19371	1011	BELLAIRE HILLS	12/12/2022	Hubbell, Roth	4,301.91	801-901-901.000 901.000	801-000-001.000 001.000
19372	362	COUNTY FARM	12/12/2022	C & B LAWN C	175.00	801-901-901.000 901.000	801-000-001.000 001.000
19373	326	CARRIER CREEK	12/12/2022	C & B LAWN C	500.00	801-901-901.000 901.000	801-000-001.000 001.000
19374	326	CARRIER CREEK	12/12/2022	C & B LAWN C	250.00	801-901-901.000 901.000	801-000-001.000 001.000
19375	402	DELTA SECTION 17	12/12/2022	C & B LAWN C	175.00	801-901-901.000 901.000	801-000-001.000 001.000
19376	452	FOX RIDGE	12/12/2022	C & B LAWN C	250.00	801-901-901.000 901.000	801-000-001.000 001.000
19377	570	HUNTINGTON AND BRAN	12/12/2022	C & B LAWN C	125.00	801-901-901.000 901.000	801-000-001.000 001.000
19378	597	JOHN EARL	12/12/2022	C & B LAWN C	700.00	801-901-901.000 901.000	801-000-001.000 001.000
19379	616	LAZELL	12/12/2022	C & B LAWN C	275.00	801-901-901.000 901.000	801-000-001.000 001.000
19380	686	MURRAY	12/12/2022	C & B LAWN C	100.00	801-901-901.000 901.000	801-000-001.000 001.000
19381	688	MYERS AND HENDERSON	12/12/2022	C & B LAWN C	1,480.00	801-901-901.000 901.000	801-000-001.000 001.000

Drain Orders

Order #	Drain #	Drain Name	Order Date	Vendor Name	Amount	Debit	Credit
19382	688	MYERS AND HENDERSON	12/12/2022	C & B LAWN C	125.00	801-901-901.000 901.000	801-000-001.000 001.000
19383	688	MYERS AND HENDERSON	12/12/2022	C & B LAWN C	250.00	801-901-901.000 901.000	801-000-001.000 001.000
19384	688	MYERS AND HENDERSON	12/12/2022	C & B LAWN C	225.00	801-901-901.000 901.000	801-000-001.000 001.000
19385	935	WALDO AND BRANCHES	12/12/2022	C & B LAWN C	125.00	801-901-901.000 901.000	801-000-001.000 001.000
19386	997	WOODVIEW ESTATES	12/12/2022	C.L. Trucking	134,726.85	801-901-901.000 901.000	801-000-001.000 001.000
19387	291	BURNS	12/14/2022	Precision Grad	145.05	801-901-901.000 901.000	801-000-001.000 001.000
19388	547	HETRICK	12/19/2022	Eaton Acres F	3,900.00	801-901-901.000 901.000	801-000-001.000 001.000
19389	210	ARNOLD	12/19/2022	Eaton Acres F	7,900.00	801-901-901.000 901.000	801-000-001.000 001.000
19390	365	CRANDALL	12/19/2022	EJ USA Inc. (E	195.86	801-901-901.000 901.000	801-000-001.000 001.000
19391	897	TECKWOOD	12/19/2022	M & K Jetting a	85.00	801-901-901.000 901.000	801-000-001.000 001.000
19392	959	WILLIAMS (DELTA)	12/19/2022	M & K Jetting a	255.00	801-901-901.000 901.000	801-000-001.000 001.000
19393	815	RIVER COVE	12/19/2022	M & K Jetting a	595.00	801-901-901.000 901.000	801-000-001.000 001.000
19394	819	ROUSE AND THOMAS	12/19/2022	M & K Jetting a	595.00	801-901-901.000 901.000	801-000-001.000 001.000
19395	497	GRAHAM	12/19/2022	M & K Jetting a	255.00	801-901-901.000 901.000	801-000-001.000 001.000
19396	746	PADDLE TOWN SEWER	12/19/2022	M & K Jetting a	85.00	801-901-901.000 901.000	801-000-001.000 001.000
19397	977	WINDSOR GLENS	12/19/2022	M & K Jetting a	510.00	801-901-901.000 901.000	801-000-001.000 001.000
19398	337	HUNTER and CHILDS	12/19/2022	ROOTER EXPR	1,070.00	801-901-901.000 901.000	801-000-001.000 001.000
19399	688	MYERS AND HENDERSON	12/19/2022	ROOTER EXPR	785.00	801-901-901.000 901.000	801-000-001.000 001.000
19400	273	BRIGGS	12/19/2022	XACT EXCAV	7,059.00	801-901-901.000 901.000	801-000-001.000 001.000
19401	360	COOPER, FROST AND RE	12/19/2022	LRE Engineers	2,120.00	801-901-901.000 901.000	801-000-001.000 001.000
19402	360	COOPER, FROST AND RE	12/19/2022	LRE Engineers	3,235.25	801-901-901.000 901.000	801-000-001.000 001.000
19403	997	WOODVIEW ESTATES	12/19/2022	LRE Engineers	18,627.32	801-901-901.000 901.000	801-000-001.000 001.000
19404	370	CUMMINGS	12/19/2022	LRE Engineers	3,460.00	801-901-901.000 901.000	801-000-001.000 001.000
19405	696	McMULLEN and BRANCH	12/19/2022	LRE Engineers	915.89	801-901-901.000 901.000	801-000-001.000 001.000
19406	406	DENSMORE, PERKINS & F	12/19/2022	LRE Engineers	2,235.00	801-901-901.000 901.000	801-000-001.000 001.000
19407	1011	BELLAIRE HILLS	12/19/2022	Great Lakes S	549.00	801-901-901.000 901.000	801-000-001.000 001.000
19409	688	MYERS AND HENDERSON	12/19/2022	Precision Grad	12,510.00	801-901-901.000 901.000	801-000-001.000 001.000
19410	402	DELTA SECTION 17	12/19/2022	Precision Grad	350.00	801-901-901.000 901.000	801-000-001.000 001.000

Drain Orders

Order #	Drain #	Drain Name	Order Date	Vendor Name	Amount	Debit	Credit
19411	683	MUNSON	12/19/2022	Jacob Ireland	610.00	801-901-901.000 901.000	801-000-001.000 001.000
19412	683	MUNSON	12/19/2022	Clark Hill PLC	282.00	801-901-901.000 901.000	801-000-001.000 001.000
19413	1011	BELLAIRE HILLS	12/19/2022	Clark Hill PLC	681.50	801-901-901.000 901.000	801-000-001.000 001.000
19414	987	WATSON & WATSON: CH	12/19/2022	Clark Hill PLC	987.00	801-901-901.000 901.000	801-000-001.000 001.000
19415	240	BENTLEY & DEPUE	12/19/2022	ADVANCED D	27.00	801-901-901.000 901.000	801-000-001.000 001.000
19416	240	BENTLEY & DEPUE	12/19/2022	ADVANCED D	27.00	801-901-901.000 901.000	801-000-001.000 001.000
19417	360	COOPER, FROST AND RE	12/19/2022	ADVANCED D	8,011.20	801-901-901.000 901.000	801-000-001.000 001.000
19418	360	COOPER, FROST AND RE	12/19/2022	ADVANCED D	8,011.20	801-901-901.000 901.000	801-000-001.000 001.000
19419	360	COOPER, FROST AND RE	12/19/2022	ADVANCED D	8,011.20	801-901-901.000 901.000	801-000-001.000 001.000
19420	360	COOPER, FROST AND RE	12/19/2022	ADVANCED D	8,011.20	801-901-901.000 901.000	801-000-001.000 001.000
19421	360	COOPER, FROST AND RE	12/19/2022	ADVANCED D	8,011.20	801-901-901.000 901.000	801-000-001.000 001.000
19422	360	COOPER, FROST AND RE	12/19/2022	ADVANCED D	8,011.20	801-901-901.000 901.000	801-000-001.000 001.000
19423	360	COOPER, FROST AND RE	12/19/2022	ADVANCED D	7,883.00	801-901-901.000 901.000	801-000-001.000 001.000
19424	360	COOPER, FROST AND RE	12/19/2022	ADVANCED D	1,610.00	801-901-901.000 901.000	801-000-001.000 001.000
19425	360	COOPER, FROST AND RE	12/19/2022	ADVANCED D	3,257.00	801-901-901.000 901.000	801-000-001.000 001.000
19426	360	COOPER, FROST AND RE	12/19/2022	ADVANCED D	8,011.20	801-901-901.000 901.000	801-000-001.000 001.000
19427	240	BENTLEY & DEPUE	12/19/2022	ADVANCED D	8,185.15	801-901-901.000 901.000	801-000-001.000 001.000
19428	997	WOODVIEW ESTATES	12/19/2022	ADVANCED D	14,413.10	801-901-901.000 901.000	801-000-001.000 001.000
19429	288	BUCHANAN	12/19/2022	Precision Grad	8,205.85	801-901-901.000 901.000	801-000-001.000 001.000
19430	261	MCCABE	12/29/2022	M & K Jetting a	255.00	801-901-901.000 901.000	801-000-001.000 001.000
19431	461	FIGG	12/29/2022	M & K Jetting a	170.00	801-901-901.000 901.000	801-000-001.000 001.000
19432	502	GILDART AND MUD LAKE	12/29/2022	Jacob Ireland	490.00	801-901-901.000 901.000	801-000-001.000 001.000
19433	636	LITTLE THORNAPPLE	12/29/2022	Precision Grad	625.00	801-901-901.000 901.000	801-000-001.000 001.000
19434	337	HUNTER and CHILDS	12/29/2022	Precision Grad	480.00	801-901-901.000 901.000	801-000-001.000 001.000
19435	879	SWICK	12/29/2022	Precision Grad	518.50	801-901-901.000 901.000	801-000-001.000 001.000
19436	240	BENTLEY & DEPUE	12/29/2022	MEAD BROTH	73,071.00	801-901-901.000 901.000	801-000-001.000 001.000
19437	326	CARRIER CREEK	12/29/2022	LANSING BOA	92.47	801-901-901.000 901.000	801-000-001.000 001.000
19438	326	CARRIER CREEK	12/29/2022	LANSING BOA	80.00	801-901-901.000 901.000	801-000-001.000 001.000

Drain Orders

Order #	Drain #	Drain Name	Order Date	Vendor Name	Amount	Debit	Credit
19439	326	CARRIER CREEK	12/29/2022	LANSING BOA	36.00	801-901-901.000 901.000	801-000-001.000 001.000
Number of Drain Orders: 1,457					\$7,011,889.31		

State of the Nursing Home Sector

While nursing homes are better able to manage COVID-19, the pandemic has exacerbated a historic labor shortage, creating an access to care crisis for America's seniors and a capacity issue for other health care providers, like hospitals. Meanwhile, the economic recovery of the industry remains in limbo, as the chronically underfunded sector begins to lose vital COVID financial aid in 2023.

COVID-19

Nursing home residents are better protected against severe illness due to COVID-19, thanks to vaccines, treatments, and infection control procedures.

50+% of residents are up to date on their vaccines.¹ This is **3x higher** than the general population.²



For nearly one straight year, weekly mortality rates have been below 0.5 per 1,000 residents.

Historic Labor Shortage

Nursing homes have experienced the worst job loss of any health care sector.³

Providers are doing everything they can to recruit and retain caregivers, but they need help.

210k jobs lost over the course of the pandemic

9/10 nursing home providers have increased wages and offered bonuses

1994 last time workforce levels were at this level

28-34% increase in wages for nurses between 2020-2022⁵

>13% decline in nursing home workforce

96% of nursing homes find difficulty in hiring staff

2027 At the current pace, nursing homes need 4 years to return to pre-pandemic workforce levels.

97% said the lack of interested or qualified candidates is a major obstacle to hiring new staff

84% of nursing homes are currently facing moderate to high levels of staffing shortages⁴



AHCA/NCAL launched a national workforce recruitment campaign, **Careers in Caring**⁶

¹ CMS, COVID-19 Nursing Home Data, as of Jan. 27, 2023

² CDC, COVID-19 Vaccinations in the United States, as of Jan. 27, 2023

³ AHCA/NCAL, "Long Term Care Jobs Report" January 2023

⁴ AHCA/NCAL, Survey of 524 Nursing Home Providers, January 2023

⁵ CLA, "State of the Skilled Nursing Facility Industry: In-Depth Analysis on Increasing Costs and Local Impact" May 2022

⁶ AHCA/NCAL, "Long Term Care Profession Launches National Campaign To Attract More Caregivers" January 11, 2023

On the Financial Brink

62% of nursing home residents rely on Medicaid⁷

86% Medicaid only reimburses part of actual nursing home costs⁸

8.5%  inflation for nursing home goods and services

55% of nursing home providers say they are operating at a loss

52% may not be able to continue operating for more than a year at the current pace

COVID aid that helped many facilities stay afloat no longer available or ending in 2023:

- Provider Relief Fund
- Medicaid enhanced FMAP
- State funding through the American Rescue Plan

Access to Care Crisis

54% of nursing home providers are having to limit new admissions due to staffing shortages

67% are concerned their facility may have to close due to persistent workforce challenges

37,011 fewer beds since Feb. 2020

465

nursing homes have closed over the course of the pandemic **including 41%** that were 4 or 5-star facilities⁹

18,071

residents have been displaced and 22 counties have become nursing home deserts since 2020 due to facility closures

76.6%

occupancy nationwide, leaving **380,697** beds vacant¹⁰

The Road to Recovery

Policymakers should prioritize nursing home residents and their caregivers for resources and support. An enforcement approach and unfunded government mandates will do little to address the core challenges in long term care and transform the industry.

- ▶ Rebuild the nursing home workforce through a **multi-faceted approach** to attract workers, not staffing mandates.
- ▶ Fully fund Medicaid, especially in the face of soaring inflation.

- ▶ Pass meaningful reforms, like in the **Care For Our Seniors Act**.

⁷ Kaiser Family Foundation, "Distribution of Certified Nursing Facility Residents by Primary Payer Source"

⁸ MACPAC, "Estimates of Medicaid Nursing Facility Payments Relative to Costs" January 2023

⁹ AHCA/NCAL analysis of Centers for Medicare and Medicaid Services' (CMS) Quality, Certification and Oversight (QCOR) Reports

¹⁰ CDC's National Healthcare Safety Network as of January 29, 2023

**RESOLUTION AFFIRMING
SUPPORT OF ALL CONSTITUTIONAL RIGHTS,
INCLUDING, BUT NOT LIMITED TO,
THE RIGHT OF THE PEOPLE TO BEAR ARMS
AND
TO ADEQUATELY FUNDING MENTAL HEALTH SERVICES
BY BOARD OF COUNTY COMMISSIONERS
OF THE COUNTY OF IRON**

WHEREAS the issue of constitutional rights, including but not limited to, the Second Amendment to the Constitution of the United States of America has been in the spotlight of public discussion of recent;

WHEREAS public discussion of such constitutional rights is a hallmark of public discourse in a democracy;

WHEREAS some individuals are of the belief that county government has the authority to not enforce duly adopted laws, regulations and/or rules, which are claimed to be in conflict with constitutional rights of individuals within the State of Michigan and the United States of America;

WHEREAS our civil council has opined that the selective enforcement of constitutional laws, regulations and/or rules by Michigan county government is in violation of the Constitution and Laws of both the State of Michigan and the United States of America;

WHEREAS the Board of County of Commissioners of the County of Iron on December 7, 1997, adopted a Resolution of Recognition of Bill of Rights in the Constitution of United States of America, which remains on prominent display at the Iron County, Michigan Courthouse;

WHEREAS all elected county and state office holders take an oath of office under which the office holder supports the Constitution of the United States of America and Constitution of Michigan and to faithfully discharge the duties of such offices;

WHEREAS the lawful ownership, possession and use of firearms is part of the cultural heritage within Iron County, Michigan;

WHEREAS it is common for firearms to be family heirlooms that pass from generation to generation as a permanent connection of the past to the present within extended families;

WHEREAS funding for mental health services in the State of Michigan is woefully underfunded causing a failure to adequately provide services to persons of the State of Michigan whom are in need of mental health services; and

WHEREAS recent high profile firearm shootings involved many individuals that have mental health issues the mental health systems nationwide failed to timely, appropriately and adequately provide services to such individuals;

NOW THEREFORE BE IT RESOLVED that the **BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF IRON** does support and will continue to honor the pledge to support the Constitution of the United States of America as well as the Constitution of the State of Michigan, including all amendments thereto;

BE IT FURTHER RESOLVED that the **BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF IRON** direct our legislators whom act as representatives of the People of the State of Michigan to:

- A. Not undertake legislation that is in conflict with the Second Amendment to the United States of America and Article 1 § 6 of the Michigan Constitution of 1963, including:
 1. Red Flag Laws, excluding the present Personal Protection Order process;
 2. Registration requirements of full or long firearms;
 3. Mandatory storage schemes for firearms;
 4. Additional limitations on the lawful ownership and use of firearms; and
 5. Adoption of other schemes of regulation of firearms that infringe on the foregoing constitutional guarantees of the People of the State of Michigan.
- B. Adhere to their oath of office and not adopt legislation, rules, regulations and/or requirements that conflict with the Second

Amendment to the Constitution of the United States and Article 1
§ 6 of the Michigan Constitution and any final judicial
determinations thereto;

- C. Adequately fund mental health services available in all our communities to provide for timely intervention with appropriate and adequate mental health services as an investment in the human capital of all persons of the State of Michigan; and
- D. Insure that the providing of adequately funded mental health services is accomplished by methods that do not infringe on the statutory and constitutional rights of those in need of mental health services.

BE IT FURTHER RESOLVED that if in exercise of discretion by the Office of Sheriff and Office of Prosecuting Attorney both of the County of Iron, determine that a law has been adopted which violates the Constitution of the United States of America, the Constitution of the State of Michigan, and any final judicial determinations thereto, that the **BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF IRON** supports the lawful exercise of discretion not to enforce an unconstitutional law against any law abiding person within the County of Iron;

BE IT FURTHER RESOLVED, that the **BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF IRON** directs its staff to provide a copy of this Resolution to:

- A. Each township in the County of Iron;
- B. Each city and village in the County of Iron;
- C. Each department head of the County of Iron;
- D. Each county in the State of Michigan;
- E. The Michigan House of Representative;
- F. The Michigan Senate;
- G. The Governor of the State of Michigan
- H. Each United States Senator for the State of Michigan; and
- I. Each United States Congressman for the State of Michigan.

The foregoing resolution was offered by Commissioner Jacob Conery
and supported by Commissioner Ean Bruette.

Yeas: Bruette, Conery, Stafford, Stauber

Nays: None

Absent: Peretto

Resolution: Adopted

I hereby certify that the foregoing is a true and correct copy of the resolution adopted at a meeting of the **BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF IRON** held on March 14, 2023.

BOARD OF COUNTY COMMISSIONERS
OF THE COUNTY OF IRON

By: Julie Kezerle
Julie Kezerle
Its Clerk

TUSCOLA COUNTY BOARD OF COMMISSIONERS

125 W. Lincoln Street
Suite 500
Caro, MI 48723

Telephone: 989-672-3700
Fax: 989-672-4011

At a regular meeting of the Board of Commissioners for the County of Tuscola, State of Michigan, on the 16th day of March 2023, with the meeting called to order at 8:00 a.m.

Commissioners Present: *Kim Vaughan, Bill Futz, Matt Koch*

Commissioners Absent: *Thomas Young, Thomas Bardwell*

The following resolution was offered by Commissioner *Koch*,
seconded by Commissioner *Futz*,

TUSCOLA COUNTY BOARD OF COMMISSIONERS RESOLUTION #2023-03 Resolution to Oppose the Camp Grayling Expansion

WHEREAS, Camp Grayling is asking for a 20-year lease of additional land, from the people of Michigan through the Michigan DNR for Military Training Activities, significantly expanding the current area used for this purpose in northern Michigan.

WHEREAS, Northern Michigan relies on the recreational opportunities presented by their beautiful rich forests, pristine rivers, and open farmlands and the people of Northern Michigan want to retain what is left of its rustic and natural outdoor playground atmosphere, for the enjoyment of its citizens and visitors.

WHEREAS, the Proposed Expansion will disrupt the peaceful enjoyment of the Natural Resources owned by the people of Michigan, reduce the effectiveness of the "PURE MICHIGAN Campaign," reduce tourism dollars to community businesses, and create even more hardships for its citizens.

WHEREAS, the Michigan National Guards usages of our public land has already created contamination of the areas ground water and has already been poisoning citizens for years without giving the community a plan for cleanup.

WHEREAS, the proposal increases use within the Manistee, Muskegon and AuSable River watersheds, thus increasing the possibility of contamination in the Great Lakes; since the Manistee and Muskegon Rivers both flow into Lake Michigan. The AuSable River flows into Lake Huron.

WHEREAS, the unnatural noise level of training is tolerated currently, any expansion of the ground and air usage will create a much larger distraction from the serenity of PURE MICHIGAN, driving away citizens and visitors that love their community and the peaceful enjoyment of nature.

WHEREAS, the proposed expansion of Camp Grayling onto DNR lands does not support the Mission Statement of the Michigan Department of Natural Resources: "We are committed to the conservation, protection, management, use and enjoyment of the state's natural and cultural resources for current and future generations."

NOW THEREFORE, BE IT RESOLVED, that the Tuscola County Board of Commissioners hereby opposes the proposed expansion of Camp Grayling.

BE IT FURTHER RESOLVED, that the Tuscola County Board of Commissioners directs the Clerk to forward a copy of this resolution to Shannon Lott, Director of the Michigan Department of Natural Resources, this Counties State Senator and State Representative, and Governor Gretchen Whitmer.

This Resolution was offered by Commissioner Koch; supported by Commissioner Gutz

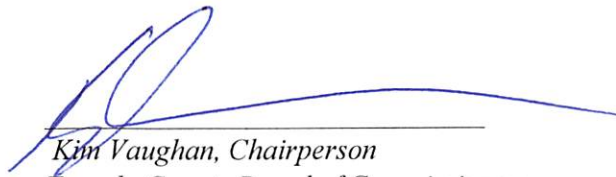
Ayes: Gutz, Koch, Vaughan

Nays: none

Absent: Young, Bardwell

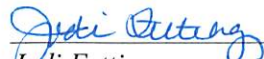
Resolution declared approved dated this 16th day of March, 2023.

Date March 16, 2023


Kim Vaughan, Chairperson
Tuscola County Board of Commissioners

I, Jodi Fetting, Tuscola County Clerk, do hereby certify that the foregoing is a true and complete copy of an agreement approved by the Board of Commissioners at a regular meeting on March 16, 2023.

Date March 16, 2023


Jodi Fetting
Tuscola County Clerk, CCO

**RESOLUTION AFFIRMING SUPPORT OF ALL CONSTITUTIONAL RIGHTS,
INCLUDING, BUT NOT LIMITED TO, THE RIGHT OF THE PEOPLE TO KEEP AND
BEAR ARMS; ALSO, TO ADEQUATELY FUND MENTAL HEALTH SERVICES IN
HOUGHTON COUNTY RESOLUTION #23-10**

BY THE BOARD OF COMMISSIONERS OF HOUGHTON COUNTY

WHEREAS, the issue of constitutional rights, including but not limited to, the Second Amendment to the Constitution of the United States of America has been in the spotlight of public discussion of recent;

WHEREAS, public discussion of such constitutional rights is a hallmark of public discourse in a Constitutional Republic;

WHEREAS, some individuals are of the belief that county government has the authority to not enforce duly adopted laws, regulations and/or rules, which are claimed to be in conflict with constitutional rights of individuals within the State of Michigan and the United States of America;

WHEREAS, all elected county and state office holders take an oath of office under which the office holder supports the Constitution of the United States of America and Constitution of Michigan and to faithfully discharge the duties of such offices;

WHEREAS, the lawful ownership, possession and use of firearms is part of the cultural heritage within Houghton County, Michigan;

WHEREAS, it is common for firearms to be family heirlooms that pass from generation to generation as a permanent connection of the past to the present within extended families;

WHEREAS, funding for mental health services in the State of Michigan is woefully underfunded causing a failure to adequately provide services to persons of the State of Michigan whom are in need of mental health services; and

WHEREAS, recent high profile firearm shootings involved many individuals that have mental health issues the mental health systems nationwide failed to timely, appropriately and adequately provide services to such individuals;

NOW THEREFORE BE IT RESOLVED, That the **BOARD OF COUNTY COMMISSIONERS OF HOUGHTON COUNTY** does support and will continue to honor the pledge to support the Constitution of the United States of America as well as the Constitution of the State of Michigan, including all amendments thereto;

BE IT FURTHER RESOLVED, That the **BOARD OF COUNTY COMMISSIONERS OF HOUGHTON COUNTY** direct our legislators whom act as representatives of the People of the State of Michigan to:

A. Not undertake legislation that is in conflict with the Second Amendment to the United States of America and Article 1 § 6 of the Michigan Constitution of 1963, including:

1. Red Flag Laws, excluding the present Personal Protection Order process;
2. Registration requirements of full or long firearms;
3. Mandatory storage schemes for firearms
4. Additional limitations on the lawful ownership and use of firearms; and
5. Adoption of other schemes of regulation of firearms that infringe on the foregoing Constitutional guarantees of the People of the State of Michigan.

B. Adhere to their oath of office and not adopt legislation, rules, regulations and/or requirements That conflict with the Second Amendment to the Constitution of the United States and Article 1 § 6 of the Michigan Constitution and any final judicial determinations thereto;

C. Adequately fund mental health services available in all our communities to provide for timely Intervention with appropriate and adequate mental health services as an investment in the Human capital of all persons of the State of Michigan; and

D. Insure that the providing of adequately funded mental health services is accomplished by Methods that do not infringe on the statutory and constitutional rights of those in need of Mental health services.

BE IT FURTHER RESOLVED, That if in exercise of discretion by the Office of Sheriff and Office of Prosecuting Attorney both of Houghton County, determine that a law has been adopted which may violate the Constitution of the United States of America, the Constitution of the State of Michigan, and any final judicial determinations thereto, that the **BOARD OF COUNTY COMMISSIONERS OF HOUGHTON COUNTY** supports the lawful exercise of discretion not to enforce an unconstitutional law against any law abiding person within Houghton County;

BE IT FURTHER RESOLVED, that the **BOARD OF COUNTY COMMISSIONERS OF HOUGHTON COUNTY** directs its staff to provide a copy of this Resolution to:

- A. Each township in the County of Houghton;
- B. Each city and village in the County of Houghton;
- C. Each department head of the County of Houghton;
- D. Each county in the State of Michigan;
- E. The Michigan House of Representative;
- F. The Michigan Senate;
- G. The Governor of the State of Michigan

- H. Each United States Senator for the State of Michigan; and
- I. Each United States Congressman for the State of Michigan.

Approved by the Group of Concerned Citizens of Houghton County March 23, 2023.

A Motion was offered at a regular meeting of the Houghton County Board of Commissioners on Tuesday, April 11, 2023.

Adopted this 11th day of April, 2023.

Motion Moved By: Commissioner Keranen

Motion Supported By: Commissioner Britz

Roll Call Vote: Yes: Keranen, Britz, Tikkanen, Anderson (4).

No: Janssen (1).

Motion Carried.

RESOLUTION DECLARED ADOPTED.



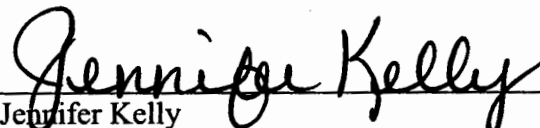
Tom Tikkanen, Chairman
Houghton County Board of Commissioners

4-11-2023
Date

STATE OF MICHIGAN)
) ss.
COUNTY OF HOUGHTON)

I hereby certify that the foregoing is true and complete copy of a Resolution adopted by the County of Houghton, Michigan at a meeting of its Board of Commissioners on the 11th day of April, 2023 the original of which Resolution is on file in my office. I further certify that the meeting was held and the minutes therefore were filed in compliance with Act No. 267 of the Public acts of 1976.

IN WITNESS WHEREOF, I have hereinto affixed my official signature this 11th day of April, 2023.



Jennifer Kelly
Houghton County Clerk/Register of Deeds
County of Houghton

EATON COUNTY BOARD OF COMMISSIONERS

APRIL 19, 2023

**RESOLUTION TO APPROVE APPLICATION FOR
THE OFFICE OF HIGHWAY SAFETY PLANNING
STRATEGIC TRAFFIC ENFORCEMENT PROGRAM**

Introduced by the Public Safety Committee

WHEREAS, the Michigan State Police, Office of Highway Safety Planning has grant funds available for the Strategic Traffic Enforcement Program for the period October 1, 2023 through September 30, 2024; and

WHEREAS, the Sheriff is prepared to apply for the grant and coordinate the program, which will provide up to \$20,000 of overtime for purposes of developing more comprehensive strategies to reduce fatal crashes and increase seat belt use; and

WHEREAS, there are no required matching funds.

NOW, THEREFORE, BE IT RESOLVED, that the Eaton County Sheriff Department be authorized to apply for the Strategic Traffic Enforcement Program through the Office of Highway Safety Planning; 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 Office of Highway Safety Planning; and

BE IT FURTHER RESOLVED, that the Chairperson of the Board of Commissioners or his designee is authorized to sign the necessary documents.

EATON COUNTY BOARD OF COMMISSIONERS

APRIL 19, 2023

**RESOLUTION TO AUTHORIZE APPLICATION FOR GRANT UNDER THE
COMMUNITY CORRECTIONS ACT 1988, P.A. 511**

WHEREAS, Eaton County has operated programs under the Community Corrections Act, 1988, P.A. 511; and

WHEREAS, the State of Michigan is making grant funds available for the period of October 1, 2023 to September 30, 2024; and

WHEREAS, the Eaton County Community Corrections Advisory Board will review on April 26, 2023 and is recommending, pending that review, the submission of a request for funds for the 2023/2024 fiscal year not to exceed \$400,000.

NOW, THEREFORE, BE IT RESOLVED that the Board of Commissioners authorizes the submission of the above entitled grants; and

BE IT FURTHER RESOLVED that if the grant is not continued or requires a 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.

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 Chairman of the Board of Commissioners or his designee be authorized to sign all of the necessary contracts or documents.

EATON COUNTY BOARD OF COMMISSIONERS

APRIL 19, 2023

**RESOLUTION TO AUTHORIZE APPLICATION FOR MICHIGAN DRUG
COURT GRANT PROGRAM (MDCGP)
ADULT CIRCUIT DRUG COURT (ACDC)**

WHEREAS, the State Court Administrative Office has grant funds available for the period of October 1, 2023 to September 30, 2024; and

WHEREAS, the Community Corrections Department operates an Adult Circuit Drug Court which is grant funded; and

WHEREAS, the grant would provide funding to continue the Adult Circuit Drug Court.

NOW, THEREFORE BE IT RESOLVED, that the Board of Commissioners authorize the Community Corrections Department to submit a grant application in an amount not to exceed \$150,000 for the period of October 1, 2023 to September 30, 2024; and

BE IT FURTHER RESOLVED, that if the County's participation in the grant is discontinued or requires a 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; and

BE IT FURTHER RESOLVED, that the Eaton County Board of Commissioners hereby expresses its appreciation to the Mid-Michigan Treatment Court Foundation for its collaboration and support in addressing the needs of Eaton County Adult Circuit Drug Court participants supplemental to what the grant funds are able to provide.

EATON COUNTY BOARD OF COMMISSIONERS

APRIL 19, 2023

**RESOLUTION TO AUTHORIZE APPLICATION FOR EDWARD BYRNE
MEMORIAL JUSTICE ASSISTANCE GRANT (BRYNE JAG)
ADULT CIRCUIT DRUG COURT (ACDC)**

WHEREAS, the Office of Drug Control Policy has Byrne Memorial Grant funds available through an inter-agency agreement with the Michigan State Court Administrative Office; and

WHEREAS, the Community Corrections Department operates an Adult Circuit Drug Court which is grant funded; and

WHEREAS, the grant would provide funding to continue the Adult Circuit Drug Court.

NOW, THEREFORE BE IT RESOLVED, that the Board of Commissioners authorize the Community Corrections Department to submit a grant application in an amount not to exceed \$150,000 for the period of October 1, 2023 to September 30, 2024; and

BE IT FURTHER RESOLVED, that if the County's participation in the grant is discontinued or requires a 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; and

BE IT FURTHER RESOLVED, that the Eaton County Board of Commissioners hereby expresses its appreciation to the Mid-Michigan Treatment Court Foundation for its collaboration and support in addressing the needs of Eaton County Adult Circuit Drug Court participants supplemental to what the grant funds are able to provide.

EATON COUNTY BOARD OF COMMISSIONERS

APRIL 19, 2023

**RESOLUTION TO AUTHORIZE APPLICATION FOR MICHIGAN DRUG COURT
GRANT PROGRAM (MDCGP)
DISTRICT HYBRID COURT**

Introduced by the Public Safety Committee

WHEREAS, the Eaton County Trial Courts, through the Community Corrections Department and the District Court Probation Department, has operated a District Court sobriety program for approximately twenty years; and

WHEREAS, the State Court Administrative Office is making grant funds available for the period of October 1, 2023 to September 30, 2024; and

WHEREAS, the District Court seeks to expand the program with grant funds to provide treatment and tether services.

NOW, THEREFORE BE IT RESOLVED, that the Board of Commissioners authorize the District Court Department to submit a grant application in an amount not to exceed \$100,000; and

BE IT FURTHER RESOLVED, that if the grant is not continued or requires a County appropriation, the continuation of the grant funded positions will be reviewed by the appropriate committees to determine the necessity of the 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 or his designee be authorized to sign any necessary contracts or documents; and

BE IT FURTHER RESOLVED, that the Eaton County Board of Commissioners hereby expresses its appreciation to the Mid-Michigan Treatment Court Foundation for its collaboration and support in addressing the needs of Eaton County District Court Sobriety Court participants supplemental to what the grant funds are able to provide.

EATON COUNTY BOARD OF COMMISSIONERS

APRIL 19, 2023

**RESOLUTION TO AUTHORIZE APPLICATION FOR SWIFT AND SURE
SANCTIONS PROBATION PROGRAM GRANT (SSSPP)**

WHEREAS, the State Court Administrative Office has Swift and Sure Sanctions Probation Program Grant funds available; and

WHEREAS, Eaton County currently operates a Swift and Sure Sanctions Probation Program; and

WHEREAS, the Community Corrections Department is desirous of continuing the program focusing on high-risk felony probationers with a demonstrated history of probation failures due to behavioral noncompliance or three or more probation violations. This grant would provide funding to operate the Swift and Sure Sanctions Probation Program (SSSPP); and

WHEREAS, the SSSPP primary goal is to increase compliance with probation terms by imposing certain, swift, and consistent sanctions for probation violations; and

WHEREAS, the grant funding request in an amount not to exceed \$150,000, with no County match for the award period of October 1, 2023 through September 30, 2024.

NOW, THEREFORE BE IT RESOLVED, that the Board of Commissioners authorize the Community Corrections Department to submit the SSSPP grant application; and

BE IT FURTHER RESOLVED, that if the County's participation in the grant is discontinued or requires a 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; and

BE IT FURTHER RESOLVED, that the Eaton County Board of Commissioners hereby expresses its appreciation to the Mid-Michigan Treatment Court Foundation for its collaboration and support in addressing the needs of Eaton County Swift and Sure Sanctions Probation Program participants supplemental to what the grant funds are able to provide.

EATON COUNTY BOARD OF COMMISSIONERS

APRIL 19, 2023

**RESOLUTION TO AUTHORIZE APPLICATION FOR MICHIGAN DRUG COURT
GRANT PROGRAM (MDCGP)
FELONY SOBRIETY COURT**

WHEREAS, the Eaton County Circuit Court through the Eaton County Community Corrections Department, has operated a Felony Sobriety drug court grant for approximately fifteen years; and

WHEREAS, the State Court Administrative Office is making grant funds available for the period of October 1, 2023 to September 30, 2024; and

NOW, THEREFORE BE IT RESOLVED, that the Board of Commissioners authorize the Community Corrections Department to submit a grant application in an amount not to exceed \$150,000; and

BE IT FURTHER RESOLVED, that if the grant is not continued or requires a County appropriation, the continuation of the grant funded positions will be reviewed by the appropriate committees to determine the necessity of the 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 or his designee be authorized to sign any necessary contracts or documents; and

BE IT FURTHER RESOLVED, that the Eaton County Board of Commissioners hereby expresses its appreciation to the Mid-Michigan Treatment Court Foundation for its collaboration and support in addressing the needs of Eaton County Felony Sobriety Court participants supplemental to what the grant funds are able to provide.

EATON COUNTY BOARD OF COMMISSIONERS

APRIL 19, 2023

**RESOLUTION TO AUTHORIZE APPLICATION FOR EDWARD BYRNE
MEMORIAL JUSTICE ASSISTANCE GRANT (BYRNE JAG)
FELONY SOBRIETY COURT GRANT**

WHEREAS, the Office of Drug Control Policy has Byrne Memorial Grant funds available through an inter-agency agreement with the Michigan State Court Administrative Office; and

WHEREAS, the Community Corrections Department operates an Adult OUIL III Drug Court which is grant funded; and

WHEREAS, the grant would provide funding to continue the Adult OUIL III Drug Court.

NOW, THEREFORE BE IT RESOLVED, that the Board of Commissioners authorize the Community Corrections Department to submit a grant application in an amount not to exceed \$150,000 for the period of October 1, 2023 to September 30, 2024; and

BE IT FURTHER RESOLVED, that if the County's participation in the grant is discontinued or requires a 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; and

BE IT FURTHER RESOLVED, that the Eaton County Board of Commissioners hereby expresses its appreciation to the Mid-Michigan Treatment Court Foundation for its collaboration and support in addressing the needs of Eaton County Felony Sobriety Court participants supplemental to what the grant funds are able to provide.

EATON COUNTY BOARD OF COMMISSIONERS

APRIL 19, 2023

**RESOLUTION TO AUTHORIZE APPLICATION FOR MICHIGAN VETERANS
TREATMENT COURT GRANT PROGRAM (MVTCGP)**

WHEREAS, the Eaton County Trial Courts began operating a Veterans' Treatment Court (J. Sauter Veterans Treatment Court) in the fall of 2013; and

WHEREAS, the State of Michigan is making grant funds available for the period of October 1, 2023 to September 30, 2024 with no required cash match.

NOW, THEREFORE BE IT RESOLVED, that the Board of Commissioners authorize the Community Corrections Department to submit a grant application in an amount not to exceed \$150,000 which includes funding of a case manager; and

BE IT FURTHER RESOLVED, that if the grant is not continued or requires a County appropriation, the continuation of the grant funded positions will be reviewed by the appropriate committees to determine the necessity of the 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 or his designee be authorized to sign any necessary contracts or documents; and

BE IT FURTHER RESOLVED, that the Eaton County Board of Commissioners hereby expresses its appreciation to the Mid-Michigan Treatment Court Foundation for its collaboration and support in addressing the needs of Eaton County Felony Sobriety Court participants supplemental to what the grant funds are able to provide.

SHERIFF'S COMMENDATION AWARD

JON MERRICK

EATON COUNTY TECHNOLOGY SERVICES

The Eaton County Active Violence Incident (AVI) Team has been leading the region in providing training associated with active violence response, specifically associated with rescue team training and establishing a Family Information Center. We recognized very early that in the event of a school shooting the timely information sharing and reunification of children with their loved ones is a critical and often overlooked piece of an active violence response.

As we have seen, events like this will drain our local first responder resources very quickly. It was evident, as we planned and prepared to run a Family Information Center, that we needed to expand our team beyond just first responders in order to maximize our capabilities. In 2017, the AVI Team met with Eaton County Technology Services with plans to develop a program that we could input student names and information from several different types of devices and locations into and be able to display those names in one spot. This would give parents the ability to obtain information on their child.

It did not take long for us to realize the significance of Eaton County Technology Services and, specifically, Jon Merrick. The project goals seemed simple on paper, but John Merrick spent countless hours over several years developing a unique program we now call the Active Violence Incident (AVI) Student Accountability Computer Application. This App is a one-of-a-kind tool designed to help us account for kids, and reunite them with loved ones. It will also identify students who are key witnesses and track injured students so we can locate and notify parents as quickly as possible.

Jon Merrick not only developed this App, but he participated in several training events in order to test the App. Jon Merrick is also responsible for training civilians, including Victim Advocates, on how to input data into the program. On February 13, 2023, at Michigan State University, the Eaton County AVI Team was tasked with running the Family Information Center. Jon responded to the Family Information Center and the App worked flawlessly. The Victim Advocates that Jon trained did their job, the technology worked at a new location, the data was displayed for parents and in the unified command center, and, most importantly, students were reunited with family members and friends. An example of its simplicity, a Detective, who had never used the App was at the hospital and was able to open the App with a link and input needed data in case a family member showed up at the Family Information Center. The data collected included identifying some key witnesses and that information was forwarded to the FBI to support the investigation.

When it comes to Active Violence response, we spend a lot of time training for an event we hope never happens. Jon Merrick deserves to be recognized for the dedication and time he has put into this project to make it work like it did. Michigan State University, Oxford, and Okemos have all played a role in more regional planning and training. Jon's AVI Student Accountability App will likely become part of the regional response plan. This is just one example of how the Eaton County AVI Team is helping lead the way, but more so, this is a great example the role Jon Merrick's work and Eaton County Technology Services plays in public safety even beyond Eaton County.

EATON COUNTY BOARD OF COMMISSIONERS

APRIL 19, 2023

**RESOLUTION TO APPROVE COUNTY VETERANS SERVICES GRANT
APPLICATION**

Introduced by the Public Works & Planning Committee

WHEREAS, the Michigan Veterans Affairs Agency has grant funds available to counties to enhance and improve county veterans service operations; and

WHEREAS, the Community Development/Veterans' Services Department has developed a plan to utilize the funds to enhance veteran services within Eaton County; and

WHEREAS, the County is eligible for up to \$111,023 in base and per capita funding; and

WHEREAS, the Public Works & Planning Committee has reviewed the proposed plan prepared by the Community Development/Veterans' Services Department to utilize these grant funds and is recommending the approval of a grant application based on said plan; and

NOW, THEREFORE BE IT RESOLVED, that the Board of Commissioners authorize the submission of a grant application in an amount not to exceed \$111,023 for 2024; 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. Carried unanimously.

EATON COUNTY BOARD OF COMMISSIONERS

RESOLUTION TO APPROVE DCA-4-23-1

**Introduced by the Public Works and Planning Committee
Eaton County**

PREAMBLE: The Eaton County Land Development Code, an Ordinance adopted by the Commissioners of the County of Eaton pursuant to Public Act 183 of 1943, and administered pursuant to Public Act 110 of 2006, as amended, may be amended from time to time by following procedures outlined in Article 13 of the Development Code.

WHEREAS, Paul Elieff owner of 125 STJOE LLC initiated a petition to change the Land Development District (zoning) designation for a 134.33 acre parcel located at 1540 Island Highway, Section 17, Eaton Township from Industrial (I) to Limited Agricultural (LA); and

WHEREAS, the Eaton County Planning Commission held duly advertised and noticed public hearing on **April 11, 2023**; and

WHEREAS, the Eaton County Planning Commission found the requested amendment to be consistent with the required findings of fact (Items A-G) contained in Section 13.6 of the Eaton County Land Development Code; and

WHEREAS, the Eaton County Planning Commission has taken action on **April 11, 2023** to recommend the approval of the request for change in the Land Development District designation.

NOW THEREFORE BE IT RESOLVED that the Board of Commissioners of the County of Eaton, Michigan having considered the findings of facts and recommendations hereby:

APPROVES the request by Paul Elieff owner of 125 STJOE LLC for a change in land use district classification in Section 7.1.2 of the Land Development Code to change a 134.33 acre parcel located at 1540 Island Highway, Section 17, Eaton Township from Industrial (I) to Limited Agricultural (LA);

COM N 1/4 COR SEC 17, S 88 DEG 43'42"E 524.45 FT, S 2649.78 FT TO EW 1/4 LINE, S 88 DEG 44'34"E ALONG EW 1/4 LINE 676.82 FT TO E LINE OF W 73 ACRES OF SE 1/4, S 2031.98 FT TO N LINE R.R., N 76 DEG 50'09"W ALONG SAID NLY LINE 2595.03 FT TO W LINE OF E 1/2 OF SW 1/4, N 1496.4 FT TO EW 1/4 LINE, S 88 DEG 44'34"E 1320.3 FT TO CEN OF SEC, N 2649.85 FT TO BEG. SEC 17, T2N,R4W, EATON TWP 11-7-97 (APPROVED)

At the regular meeting of the Eaton County Board of Commissioners on **April 19, 2023** the Resolution regarding the approval of said request was adopted.

Those voting Aye: _____

Those voting Nay: _____

Abstention: _____

Absent: _____

Motion carried.

Jim Mott, Chairman
Eaton County Board of Commissioners

I hereby certify that the above Ordinance amending the Eaton County Land Development Code, which was approved, is a true and correct copy of that recorded in the official minutes of **April 19, 2023** of the Eaton County Board of Commissioners.

Diana Bosworth, Clerk
Eaton County Board of Commissioners

**EATON COUNTY LAND DEVELOPMENT CODE
ZONING ORDINANCE AMENDMENT DCA-4-23-1**

District Change Amendment DCA-4-23-1 to amend the Zoning District Maps of the Eaton County Land Development Code (zoning ordinance) of Eaton County, as enacted in 1981 pursuant to the provisions of Public Act 110 of 2006, as amended.

An application for a District Change Amendment to change a Land Development District designation on the Official Land Development District Map (Map Amendment) has been submitted by Paul Elieff owner of 125 STJOE LLC to rezone a 134.33 acre parcel from Industrial (I) to Limited Agricultural (LA) located at 1540 Island Highway, Section 17, Eaton Township parcel 110-017-200-001-02 which is legally described as:

COM N 1/4 COR SEC 17, S 88 DEG 43'42"E 524.45 FT, S 2649.78 FT TO EW 1/4 LINE, S 88 DEG 44'34"E ALONG EW 1/4 LINE 676.82 FT TO E LINE OF W 73 ACRES OF SE 1/4, S 2031.98 FT TO N LINE R.R., N 76 DEG 50'09"W ALONG SAID NLY LINE 2595.03 FT TO W LINE OF E 1/2 OF SW 1/4, N 1496.4 FT TO EW 1/4 LINE, S 88 DEG 44'34"E 1320.3 FT TO CEN OF SEC, N 2649.85 FT TO BEG. SEC 17, T2N,R4W, EATON TWP 11-7-97 (APPROVED)

WHEREAS, the Eaton County Planning Commission held duly advertised and noticed public hearing on **April 11, 2023**; and

WHEREAS, the Eaton County Planning Commission has taken action on **April 11, 2023** to recommend approval of the map amendment:

WHEREAS, after careful consideration of the amendment, the Eaton County Board of Commissioners approved the aforementioned map amendment as follows:

Yeas _____
Nays _____
Abstaining _____
Absent _____

I, Diana Bosworth, Clerk for the County of Eaton, do hereby certify that the above and foregoing is a true copy of the amendment to the Zoning District Maps of the Eaton County Land Development Code (Zoning Ordinance), as amended and passed by the Eaton County Board of Commissioners on **April 19, 2023**, and now on record in the office of the Clerk of said County.

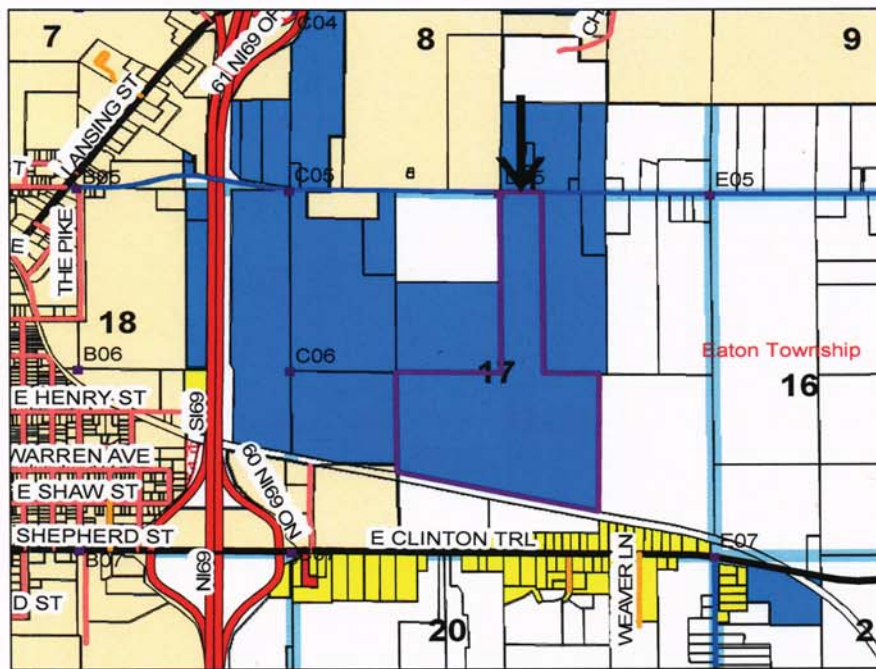
IN TESTIMONY WHEREOF, I have set my hand and affixed the seal of said County at the City of Charlotte, Michigan, the

_____ day of _____, 2023

Diana Bosworth, Clerk
Eaton County Board of Commissioners

Jim Mott, Chairman
Eaton County Board of Commissioners

INDUSTRIAL (I) CHANGED TO LIMITED AGRICULTURAL (LA)



Legend

Zoning Code

- LA
- R1
- R2
- C1
- C2
- I
- RC
- City and Village Boundaries

Eaton County
Community Development Department

Permit: DCA-4-23-1
Township: Eaton



COM N 1/4 COR SEC 17, S 88 DEG 43'42"E 524.45 FT, S 2649.78 FT TO EW 1/4 LINE, S 88 DEG 44'34"E ALONG EW 1/4 LINE 676.82 FT TO E LINE OF W 73 ACRES OF SE 1/4, S 2031.98 FT TO N LINE R.R., N 76 DEG 50'09"W ALONG SAID NLY LINE 2595.03 FT TO W LINE OF E 1/2 OF SW 1/4, N 1496.4 FT TO EW 1/4 LINE, S 88 DEG 44'34"E 1320.3 FT TO CEN OF SEC, N 2649.85 FT TO BEG. SEC 17, T2N,R4W, EATON TWP 11-7-97 (APPROVED)

Jim Mott, Chairman
Eaton County Board of Commissioners

Diana Bosworth, Clerk
Eaton County Board of Commissioners

Date: _____

Date: _____

Personal and Real Property - TOTALS

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

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

04/12/2023 05:01PM

Statement of acreage and valuation in the year 2023 made in accordance with Sections 209.1 - 209.8 of the Michigan Compiled Laws.

Township or City	Number of Acres Assessed	Total Real Property Valuations (Totals from pages 2 and 3)		Personal Property Valuations		Total Real Plus Personal Property	
	(Col. 1) Acres Hundredths	(Col. 2) Assessed Valuations	(Col. 3) Equalized Valuations	(Col. 4) Assessed Valuations	(Col. 5) Equalized Valuations	(Col. 6) Assessed Valuations	(Col. 7) Equalized Valuations
Bellevue Township	23,463.00	139,869,318	139,869,318	10,261,605	10,261,605	150,130,923	150,130,923
Benton Township	22,671.00	167,132,594	167,132,594	5,713,000	5,713,000	172,845,594	172,845,594
Brookfield Township	23,268.00	99,579,976	99,579,976	2,197,863	2,197,863	101,777,839	101,777,839
Carmel Township	21,797.00	150,159,800	150,159,800	5,317,480	5,317,480	155,477,280	155,477,280
Charlotte City	4,124.00	320,615,300	320,615,300	13,360,700	13,360,700	333,976,000	333,976,000
Chester Township	23,072.00	108,683,000	108,683,000	5,435,900	5,435,900	114,118,900	114,118,900
Delta Township	21,276.00	1,904,675,900	1,904,675,900	182,842,100	182,842,100	2,087,518,000	2,087,518,000
Eaton Rapids City	2,369.00	163,801,700	163,801,700	3,755,800	3,755,800	167,557,500	167,557,500
Eaton Rapids Township	21,932.00	213,098,200	213,098,200	6,026,100	6,026,100	219,124,300	219,124,300
Eaton Township	20,590.00	209,970,000	209,970,000	10,379,300	10,379,300	220,349,300	220,349,300
Grand Ledge City	2,351.00	331,000,000	331,000,000	12,907,800	12,907,800	343,907,800	343,907,800
Hamlin Township	22,075.00	179,752,953	179,752,953	3,993,200	3,993,200	183,746,153	183,746,153
Kalamo Township	23,506.00	102,370,500	102,370,500	1,657,100	1,657,100	104,027,600	104,027,600
Lansing City	1,834.00	144,659,300	144,659,300	8,521,700	8,521,700	153,181,000	153,181,000
Olivet City	647.00	24,335,638	24,335,638	703,423	703,423	25,039,061	25,039,061
Oneida Township	20,684.00	251,018,000	251,018,000	10,697,000	10,697,000	261,715,000	261,715,000
Potterville City	1,856.00	75,467,800	75,467,800	2,347,200	2,347,200	77,815,000	77,815,000
Roxand Township	23,339.00	115,680,300	115,680,300	2,186,700	2,186,700	117,867,000	117,867,000
Totals for County							

Personal and Real Totals

Personal and Real Property - TOTALS

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

Page 2 of 7**L-4024**Eaton **COUNTY**Statement of acreage and valuation in the year 2023 made in accordance with Sections 209.1 - 209.8 of the Michigan Compiled Laws.

Township or City	Number of Acres Assessed	Total Real Property Valuations (Totals from pages 2 and 3)		Personal Property Valuations		Total Real Plus Personal Property	
	(Col. 1) Acres Hundredths	(Col. 2) Assessed Valuations	(Col. 3) Equalized Valuations	(Col. 4) Assessed Valuations	(Col. 5) Equalized Valuations	(Col. 6) Assessed Valuations	(Col. 7) Equalized Valuations
Sunfield Township	23,332.00	135,889,200	135,889,200	3,420,300	3,420,300	139,309,500	139,309,500
Vermontville Township	23,293.00	110,398,000	110,398,000	4,018,000	4,018,000	114,416,000	114,416,000
Walton Township	22,701.00	115,292,460	115,292,460	4,773,695	4,773,695	120,066,155	120,066,155
Windsor Township	22,450.00	387,626,600	387,626,600	17,460,200	17,460,200	405,086,800	405,086,800
Totals for County	372,630.00	5,451,076,539	5,451,076,539	317,976,166	317,976,166	5,769,052,705	5,769,052,705

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

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

Statement of acreage and valuation in the year 2023 made in accordance with Sections 209.1 - 209.8 of the Michigan Compiled Laws.

Township or City	Real Property Equalized by County Board of Commissioners						
	(Col. 1) Agricultural	(Col. 2) Commercial	(Col. 3) Industrial	(Col. 4) Residential	(Col. 5) Timber-Cutover	(Col. 6) Developmental	(Col. 7) Total Real Property
Bellevue Township	31,920,540	4,846,828		103,101,950			139,869,318
Benton Township	37,524,500	5,868,700		123,739,394			167,132,594
Brookfield Township	41,270,765	152,802	177,521	57,978,888			99,579,976
Carmel Township	28,931,790	1,123,590		120,104,420			150,159,800
Charlotte City		74,497,100	29,859,100	216,259,100			320,615,300
Chester Township	48,032,900	280,800		60,369,300			108,683,000
Delta Township	4,725,900	587,597,800	129,990,000	1,172,564,000		9,798,200	1,904,675,900
Eaton Rapids City		26,543,000	13,760,100	123,498,600			163,801,700
Eaton Rapids Township	28,859,100	2,984,000		181,255,100			213,098,200
Eaton Township	22,810,900	6,147,850	1,299,150	179,712,100			209,970,000
Grand Ledge City		81,933,000	3,595,400	245,471,600			331,000,000
Hamlin Township	29,559,500	1,767,700	1,492,900	146,932,853			179,752,953
Kalamo Township	45,739,800	337,300		56,293,400			102,370,500
Lansing City		21,516,800	74,796,300	48,346,200			144,659,300
Olivet City		4,149,453	516,551	19,669,634			24,335,638
Oneida Township	41,578,300	15,783,300	6,641,900	187,014,500			251,018,000
Potterville City		10,649,700	12,834,900	51,983,200			75,467,800
Roxand Township	51,315,400	3,022,300		61,342,600			115,680,300
Totals for County							

Real Property Equalized

Eaton

COUNTY

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

Statement of acreage and valuation in the year 2023 made in accordance with Sections 209.1 - 209.8 of the Michigan Compiled Laws.

Township or City	Real Property Equalized by County Board of Commissioners						
	(Col. 1) Agricultural	(Col. 2) Commercial	(Col. 3) Industrial	(Col. 4) Residential	(Col. 5) Timber-Cutover	(Col. 6) Developmental	(Col. 7) Total Real Property
Sunfield Township	53,491,700	4,796,300	4,068,600	73,532,600			135,889,200
Vermontville Township	40,935,300	3,341,100	234,900	65,886,700			110,398,000
Walton Township	31,162,568	1,374,284	1,038,804	81,716,804			115,292,460
Windsor Township	21,749,500	36,614,400	15,054,800	314,207,900			387,626,600
Totals for County	559,608,463	895,328,107	295,360,926	3,690,980,843	0	9,798,200	5,451,076,539

Real Property Equalized

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

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

Statement of acreage and valuation in the year 2023 made in accordance with Sections 209.1 - 209.8 of the Michigan Compiled Laws.

Township or City	Real Property Assessed Valuations Approved by Boards of Review						
	(Col. 1) Agricultural	(Col. 2) Commercial	(Col. 3) Industrial	(Col. 4) Residential	(Col. 5) Timber-Cutover	(Col. 6) Developmental	(Col. 7) Total Real Property
Bellevue Township	31,920,540	4,846,828		103,101,950			139,869,318
Benton Township	37,524,500	5,868,700		123,739,394			167,132,594
Brookfield Township	41,270,765	152,802	177,521	57,978,888			99,579,976
Carmel Township	28,931,790	1,123,590		120,104,420			150,159,800
Charlotte City		74,497,100	29,859,100	216,259,100			320,615,300
Chester Township	48,032,900	280,800		60,369,300			108,683,000
Delta Township	4,725,900	587,597,800	129,990,000	1,172,564,000		9,798,200	1,904,675,900
Eaton Rapids City		26,543,000	13,760,100	123,498,600			163,801,700
Eaton Rapids Township	28,859,100	2,984,000		181,255,100			213,098,200
Eaton Township	22,810,900	6,147,850	1,299,150	179,712,100			209,970,000
Grand Ledge City		81,933,000	3,595,400	245,471,600			331,000,000
Hamlin Township	29,559,500	1,767,700	1,492,900	146,932,853			179,752,953
Kalamo Township	45,739,800	337,300		56,293,400			102,370,500
Lansing City		21,516,800	74,796,300	48,346,200			144,659,300
Olivet City		4,149,453	516,551	19,669,634			24,335,638
Oneida Township	41,578,300	15,783,300	6,641,900	187,014,500			251,018,000
Potterville City		10,649,700	12,834,900	51,983,200			75,467,800
Roxand Township	51,315,400	3,022,300		61,342,600			115,680,300
Totals for County							

Real Property Assessed

Eaton

COUNTY

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

Statement of acreage and valuation in the year 2023 made in accordance with Sections 209.1 - 209.8 of the Michigan Compiled Laws.

Township or City	Real Property Assessed Valuations Approved by Boards of Review						
	(Col. 1) Agricultural	(Col. 2) Commercial	(Col. 3) Industrial	(Col. 4) Residential	(Col. 5) Timber-Cutover	(Col. 6) Developmental	(Col. 7) Total Real Property
Sunfield Township	53,491,700	4,796,300	4,068,600	73,532,600			135,889,200
Vermontville Township	40,935,300	3,341,100	234,900	65,886,700			110,398,000
Walton Township	31,162,568	1,374,284	1,038,804	81,716,804			115,292,460
Windsor Township	21,749,500	36,614,400	15,054,800	314,207,900			387,626,600
Totals for County	559,608,463	895,328,107	295,360,926	3,690,980,843	0	9,798,200	5,451,076,539

Real Property Assessed

OFFICE OF THE COUNTY BOARD OF COMMISSIONERS OF _____ COUNTY

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

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

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

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

WE FURTHER CERTIFY that said statement does not embrace any property taxed under P.A. 77 of 1951; P.A. 68 of 1963; P.A. 198 of 1974; P.A. 255 of 1978; P.A. 385 of 1984; P.A. 224 of 1985; P.A. 147 of 1992 or Section 5 of Article IX of the Constitution of the State of Michigan.

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

Signed this _____ day of _____, _____.

Chairperson of Board of Commissioners

Equalization Director

Clerk of Board of Commissioners

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

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

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

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

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

EATON COUNTY BOARD OF COMMISSIONERS

APRIL 19, 2023

**RESOLUTION TO ACCEPT THE SEPTEMBER 30, 2022
EATON COUNTY AUDIT**

Introduced by the Ways and Means Committee

WHEREAS, the firm of Rehmann completed an audit of Eaton County for the year ending September 30, 2022; and

WHEREAS, such audit and the recommendations included therein have been, reviewed by the Ways and Means Committee.

NOW, THEREFORE, BE IT RESOLVED, that the Eaton County Board of Commissioners accept the September 30, 2022 Eaton County audit.

EATON COUNTY BOARD OF COMMISSIONERS

April 19, 2023

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

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

PRESENT: _____

ABSENT: _____

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

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

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

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

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

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

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

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

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

and

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

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

ADOPTED:

YEAS: _____

NAYS: _____

State of Michigan)
)ss.
County of Eaton)

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

Signed: _____
Diana Bosworth, County Clerk

EATON COUNTY BOARD OF COMMISSIONERS

APRIL 19, 2023

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

Introduced by the Ways & Means Committee

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

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

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

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

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

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

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

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

EATON COUNTY BOARD OF COMMISSIONERS

APRIL 19, 2023

RESOLUTION TO APPROVE 2022/2023 BUDGET AMENDMENTS

Introduced by the Ways and Means Committee

WHEREAS, the Eaton County 2022/2023 Appropriations Act of September 21, 2022 states that any amendment to increase a salary and/or a Capital Outlay line-item in excess of \$2,500.00 or any amendment to increase the total budget of any fund or department in excess of \$2,500.00 shall be amended by the Board of Commissioners, except that any amendment to decrease the General Fund Contingency shall be approved by the Board of Commissioners; and

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

NOW, THEREFORE BE IT RESOLVED, that the following budget amendments be approved and added to the 2022/2023 Eaton County Budget:

SPECIAL REVENUE FUNDS

CENTRAL DISPATCH - 261

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

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

CENTRAL DISPATCH 911 SURCHARGE - 297

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

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

EATON COUNTY BOARD OF COMMISSIONERS

RESOLUTION TO DECLARE NATIONAL WORKERS' MEMORIAL DAY

APRIL 19, 2023

Introduced by Ways and Means Committee

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

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

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

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

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

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

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

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

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

Eaton County Payment Report

For the month of April, 2023

Board Payments on 04/19/2023

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

Eaton County Payment Report

For the month of April, 2023

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

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

Eaton County Payment Report

For the month of April, 2023

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

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

Eaton County Payment Report

For the month of April, 2023

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

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

Eaton County Payment Report

For the month of April, 2023

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

Organization	Organization Description	# of Payments	Amount Paid
512	Medical Care Facility	5	2,359,875.76
516	Delinquent Tax Revolving	1	454.70
595	Commissary	1	329.98
656	Retirement	1	512,932.40
670	Health Insurance	1	423,420.00
676	Retiree's Health Insurance	5	41,265.28
679	Life & Disability Insurance	1	2,238.15
690	20X0 Delinquent Tax	2	15,058.80
691	20X1 Delinquent Tax	3	36,575.01
701	Trust & Agency	5	567,207.50
704	Trust & Agency - Payroll	60	919,764.65
706	Donations - Juvenile Court	2	70.77
707	Donations - Youth Facility	3	94.40
Total Payments		423	7,062,335.42
Board Payments on 04/19/2023			620,460.31
Immediate Payments from 03/01/2023 to 03/31/2023			2,097,756.04
Electronic Payments from 03/01/2023 to 03/31/2023			7,062,335.42
Employee Payroll - see attached report			2,497,686.65
Total			12,278,238.42

As approved by the Ways and Means Committee on April 14, 2023

Committee Members: Mulder, Rogers, Lautzenheiser, Augustine, Pearl-Wright, and Brehler

EATON COUNTY BOARD OF COMMISSIONERS

APRIL 19, 2023

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

Introduced by the Ways and Means Committee

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

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

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

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

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

EATON COUNTY BOARD OF COMMISSIONERS

April 19, 2023

**RESOLUTION TO PROCLAIM FOOD ALLERGY AWARENESS WEEK
IN EATON COUNTY**

Introduced by Commissioner Trevor Youngquist

WHEREAS, according to the Centers for Disease Control and Prevention, one in 10 Americans have food allergies in our nation; and

WHEREAS, one in every 13 children has food allergies or approximately two children in every classroom; and

WHEREAS, emergency medical treatment for severe allergic reactions to food has increased 377 percent from 2010 to 2020; and

WHEREAS, an estimated 3.3 million Americans require emergency room treatment for symptoms of a severe food allergy reaction each year – typically occurring when an individual unknowingly eats or inhales particles from food containing an ingredient to which they are allergic; and

WHEREAS, there is no cure for food allergy, which can range from mild symptoms to life-threatening anaphylactic shock; and

WHEREAS, according to Mayo Clinic, anaphylaxis causes the immune system to release a flood of chemicals that can cause shock — blood pressure drops suddenly and the airways narrow, blocking breathing; and

WHEREAS, the onset of life-threatening symptoms of anaphylaxis are extremely time-sensitive, with potentially fatal outcomes after just 15 minutes of exposure to an allergen; and

WHEREAS, nine foods cause the majority of all food allergy reactions in the U.S.: shellfish, fish, milk, eggs, tree nuts, peanuts, soy, wheat and sesame; and

WHEREAS, food allergies are expensive, costing the American economy more than \$25 billion each year; and

WHEREAS, anyone can be a life-saving hero for those experiencing severe allergic reaction, with the training to recognize symptoms and respond by contacting 911 and administering epinephrine; and

WHEREAS, each year, numerous county public servants – including teachers, school administrators, police, fire, and Emergency Medical Services – administer life-saving epinephrine to those experiencing anaphylactic shock; and

WHEREAS, it is vital to raise awareness of food allergies and honor those who are life-saving heroes.

NOW, THEREFORE, BE IT RESOLVED, that the Eaton County Board of Commissioners does hereby proclaim during the second full week in May every year going forward as Food Allergy Awareness Week and encourages all residents and public servants of Eaton County to become educated on food allergies and how to respond to anaphylactic shock.

PUBLIC SAFETY COMMITTEE

THURSDAY, APRIL 6, 2023

4:00 P.M.

MINUTES

MEMBERS PRESENT: Chairman Commissioner Tim Barnes, Vice-Chairman Commissioner Brian Droscha, Commissioner Brandon Haskell, Commissioner Scott Hansen, Commissioner Mark Mudry, Commissioner Frank Holmes, and Commissioner Jacob Toomey

ALSO PRESENT: Chairman Jim Mott, Controller Connie Sobie, Chief Deputy Adam Morris, Dispatch Director Kelly Cunningham, Samantha Neirink, Emergency Services Manager Ryan Wilkinson, Specialty Court Coordinator Melanie Achenbach, and Jerri Nesbitt

The April 6, 2023, regular meeting of the Public Safety Committee was called to order at 4:00 p.m. by Chairman Commissioner Barnes.

The Pledge of Allegiance was given by all, led by Commissioner Mudry.

AGENDA ADDITIONS AND CHANGES

Controller Sobie requested the additional item of Sheriff's Office Salary Scale Placement under the Sheriff's Office Update. Commissioner Haskell made a motion to approve the Agenda with the addition. Commissioner Mudry seconded the motion. Motion carried unanimously.

APPROVAL OF MEETING MINUTES

Commissioner Droscha made a motion to approve the Minutes of the March 2, 2023, Public Safety Meeting. Commissioner Mudry seconded the motion. Motion carried unanimously.

LIMITED PUBLIC COMMENT

None.

SHERIFF'S OFFICE UPDATE

Chief Deputy Morris reported the highlights for the month of March, 2023. Chairman Commissioner Barnes asked for an update on the status of patrol vehicles that were recently damaged. Chief Deputy Morris reported that two of the County Patrol vehicles involved are totaled but two replacements have been received and are being outfitted for patrol duty.

SALARY SCALE PLACEMENT –

Deputy Joe Brown (originally hired in 1982) was recently rehired by the Sheriff's Office. Controller Sobie requested approval by the Committee to start Deputy Brown at the top of the Deputy salary scale based on years of service. Discussion Held. Commissioner Haskell made a motion recommending approval of the request. Commissioner Mudry seconded the motion. Motion carried unanimously.

OFFICE OF HIGHWAY SAFETY PLANNING STRATEGIC TRAFFIC ENFORCEMENT PROGRAM (OHSP)

Controller Sobie requested approval of the County's continued participation in the Office of Highway Safety Planning Strategic Traffic Enforcement Program. This program provides funding for special traffic enforcement periods throughout the year. Commissioner Mudry made a motion to approved continued participation. Commissioner Toomey seconded the motion. Motion carried unanimously.

SPECIALTY COURT GRANT RESOLUTIONS

The following grant renewal applications were presented for consideration:

- Community Corrections Act 1988, P.A. 511 Grant Application
- Michigan Drug Court Grant Program (MDCGP) – Adult Circuit Drug Court Application
- Byrne Memorial Justice Assistance Grand (JAG) – Adult Circuit Drug Court Application
- Michigan Drug Court Grant Program (MDCGP) – District Hybrid Court Application
- Swift and Sure Sanctions Probation Program – (SSSPP) Application
- Michigan Drug Court Grant Program (MDCGP) – Felony Sobriety Court Application
- Byrne Memorial Justice Assistance Grant (JAG) – Felony Sobriety Court Application
- Michigan Veterans Treatment Court – Grant Program (MVTCGP) Application

Specialty Court Coordinator Melanie Achenbach provided a brief overview of each of the grant-funded programs, noting that the applications represent requests for continuation funding for existing programs.

Commissioner Droscha made a motion to recommend approval of the grant application renewal resolutions, as presented, to the Board of Commissioners. Commissioner Haskell seconded the motion. Motion carried unanimously.

CENTRAL DISPATCH UPDATE

Central Dispatch Director Cunningham reported on the recent Statewide Tornado Drill. Technology Services is continuing iPad replacement with Fire Departments and EMS Units. In conjunction with Michigan State Post 11, Central Dispatch will be participating in a Power Engagement Pilot Program. This is in the building phase and there is no cost involved. Telecommunicators Smith and Hennessey completed training. A new Telecommunicator has begun the orientation process and there is currently one vacancy. Telecommunicator Supervisor Nunham is beginning the training process with the new Facility Canine, 8-month-old Labradoodle named Hutch. Hutch will be used for peer support, therapy and at public relations events. Telecommunicator Samantha Neirink was introduced. National Telecommunicator Week is April 9-15 and will include events and awards throughout the week.

POTTERVILLE PUBLIC SCHOOLS BI-DIRECTIONAL AMPLIFIER (BDS)

Communication signal was recently tested in the Potterville Public School buildings. Radio related signal strength issues were found. Director Cunningham is recommending the purchase of the BDS for the Potterville Schools. Discussion held. Commissioner Haskell made a motion to recommend approval of the request to the Ways and Means Committee. Commissioner Mudry seconded the motion. Motion carried unanimously.

EMERGENCY SERVICES UPDATE

Emergency Services Manager Ryan Wilkinson reported continuation of Plan analysis. Training has been completed for the quarter and will reconvene in the third quarter. As part of the Statewide Tornado Drill an interview was conducted by WILX focusing on where individuals are to go when there is a tornado event. Summer Intern Megan Blair, Central Michigan University, was hired to fill the position and will start in May.

CRITICAL INCIDENT RESPONSE MAPPING PROPOSAL

An updated quote was received from CRG mapping of structures throughout the complex. A representative from CRG reported that the project would take 100 days from purchase to complete the mapping project. Commissioner Haskell made a motion to recommend approval of the request to the Ways and Means Committee. Commissioner Mudry seconded the motion. Motion carried unanimously.

MISCELLANEOUS

None.

LIMITED PUBLIC COMMENT

None.

ADJOURNMENT

Chairman Commissioner Barnes adjourned the meeting at 4:45 p.m.

The next regularly scheduled meeting of the Public Safety Committee will be held May 4, 2023, at 4:00 p.m.

Commissioner Timothy Barnes
Chairperson, Public Safety Committee

**INFORMATION TECHNOLOGY AND COMMUNICATION
COMMITTEE MEETING
WEDNESDAY, APRIL 5, 2023
4:00 P.M.
MINUTES**

MEMBERS PRESENT: Commissioners Brian Droscha, Barbara Rogers, Frank Holmes, Jacob Toomey, Brandon Haskell, Mark Mudry and Scott Hansen.

ALSO PRESENT: Commissioners Mott, Technology Services Deputy Director Nathan Nighbert, Community Development Director Claudine Williams, Controller/Administrator Connie Sobie, Elizabeth Walby - Technical Services Specialist.

The April 5, 2023 regular meeting of the Information Technology and Communication Committee was called to order at 4:12 p.m. by Chairperson Droscha.

The Pledge of Allegiance was given by all.

Commissioner Haskell moved the approval of the agenda. Seconded by Commissioner Rogers. Carried unanimously.

Commissioner Haskell moved to approve the March 8, 2023 meeting minutes. Commissioner Toomey seconded. Motion carried unanimously.

There was no public comment.

Mr. Nighbert provided an update of the ROBIN grant application process. The grant was submitted. There were 154 applications totaling \$1.32 billion with 72 out of the 83 counties participating in grant program applications. Based on the number of applications submitted there may be additional time needed for the State to review.

Mr. Nighbert discussed proposed Commissioner Board Room technology improvements including: microphone enhancements to allow for raise hand automation for the chair to recognize commissioners requesting to comment; Audio Visual upgrades to include monitors that will allow commissioners to view presentations directly at their desk; live streaming via YouTube; and an active microphone indicator at each desk. It was noted individual microphones be controlled by each commissioner, so commissioners will need to ensure they have activated their microphone before speaking. The proposed projects do not require a budget amendment due to current cost savings within the computer fund.

Mr. Nighbert also provided an update of technology projects including: website review and improvements; additional security cameras at the Health Department; and Equalization Department scanning project.

Mr. Nighbert presented quotes for Board of Commissioners' Room technology upgrades including a tabletop active microphone light at each commissioner seat, additionally there will be virtual "raise your hand" button at each commissioner seat that will activate indicator on meeting moderator panel, so that moderator can see who wants to speak; tabletop monitors for each Commissioner's seat that will display presentations and meeting materials being presented; technology to broadcast/streaming/recording meetings through YouTube. Mr. Nighbert provided a detailed description of the technology.

Chairman Droscha moved to approve the implementation of the microphone upgrades to as presented. Seconded by Commissioner Haskell. Motion carried unanimously.

Chairman Droscha moved to approve the technology for live streaming the meetings via YouTube. Seconded by Commissioner Toomey. Commissioners Haskell and Toomey opposed. Motion carried.

Chairman Droscha moved to approve the addition of monitor displays at each commissioner seat. Seconded by Commissioner Rogers. Commissioners Haskell and Toomey opposed. Motion carried.

Chairman Droscha moved to approve the purchase of microphones for the proposed stadium monitors utilizing existing savings within the Computer Fund. Seconded by Commissioner Haskell. Motion carried unanimously.

There was no public comment.

Chairperson Droscha adjourned the meeting at 4:26 p.m.

The next regularly scheduled meeting of the Information Technology & Communication Committee will be held on Wednesday, May 3, 2023 at 4:00 p.m., in the Board of Commissioner Room of the Courthouse located at 1045 Independence Blvd, Charlotte, MI 48813.

Brian Droscha, Chairperson

PUBLIC WORKS & PLANNING COMMITTEE

WEDNESDAY, APRIL 12, 2023

9:00 A.M.

MINUTES

MEMBERS PRESENT: Commissioners Barbara Rogers, Scott Hansen, Terrance Augustine, Joseph Brehler, Brian Lautzenheiser, and Trevor Youngquist

ALSO PRESENT: Commissioner Jim Mott, Commissioner Droscha, Claudine Williams, Chris Garrison, Travis Keeton, Bill Hendrian, Sara Corr, Debbie Penfield, Connie Sobie

The April 12, 2023 regular meeting of the Public Works and Planning Committee was called to order at 9:00 a.m. by Chairperson Rogers.

The Pledge of Allegiance was given by all.

Commissioner Lautzenheiser moved to approve the amended agenda; remove Item 11 Landfill Semi-Annual Sampling report and add to Miscellaneous Item 12, waiver of demolition permit fee from Construction Code. Commissioner Hansen seconded. Motion carried unanimously.

Commissioner Lautzenheiser moved to approve the March 8, 2023 meeting minutes. Commissioner Augustine seconded. Motion carried unanimously.

Public Comment: Mr. Drew Marks was present and addressed the Committee in reference to minutes he indicated were changed from the draft version to when they were approved by the Committee. He additionally addressed items from his Board of Appeals application, heard in January, and provided why he remains aggrieved and was treated unfairly.

MSU Extension District 8 Director, Bill Hendrian, was present to provide a Semi-Annual report. Mr. Hendrian introduced Ms. Sara Corr, the Eaton County MSU Extension Office Manager.

Parks Director Travis Keeton presented the department's monthly report. Discussion was held.

Construction Code Director Chris Garrison provided a monthly report on departmental permits and projects. Mr. Garrison requested to discuss the waiver of demolition permit under his report instead of under Item 12. Chairperson Rogers allowed the change. Discussion was held in reference to the waiver. Commissioner Augustine moved to approve the demolition permit fee waiver. Commissioner Lautzenheiser supported. Motion carried unanimously.

Resource Recovery Program Assistant, Debbie Penfield presented the department's monthly report. Discussion held.

Community Development Director, Claudine Williams, was present to provide the Department's monthly report.

A resolution to approve DCA-4-23-1, as recommended by the Planning Commission was presented for consideration.

Commissioner Brehler moved to recommend approval of a resolution approving DCA-4-23-1 to the Board of Commissioners, as presented. Commissioner Lautzenheiser seconded. Motion carried unanimously.

Ms. Williams gave an update on the new Michigan Statewide Housing Plan and the new Capital Area Child Care Coalition.

Commissioner Augustine moved to recommend approval of a resolution approving a Michigan Veterans Affairs Agency (MVAA), County Veterans Service Funds grant application to the Board of Commissioners, as presented. Commissioner Brehler seconded. Motion carried unanimously

Development of program guidelines for administration of MVAA grant funds was discussed.

Chairperson Rogers adjourned the meeting at 10:32 a.m.

The next regularly scheduled meeting of the Public Works and Planning Committee will be held at 9:00 a.m. on Wednesday, May 10, 2023 in the Board of Commissioners Room of the Courthouse located at 1045 Independence Blvd, Charlotte MI 48813.

Barbara Rogers, Chairperson

Eaton County,
Michigan



Year Ended
September 30,
2022

Financial
Statements and
Single Audit Act
Compliance

Rehmann

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EATON COUNTY, MICHIGAN

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EATON COUNTY CONTROLLER/ADMINISTRATOR

1045 Independence Blvd
Charlotte, MI 48813

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

Connie L. Sobie
*Controller/
Administrator*

Melissa Ballard
Finance Director

March 24, 2023

To the Members of the Board of Commissioners:

The Annual Financial Report of Eaton County, Michigan for the fiscal year ended September 30, 2022, is hereby submitted. Responsibility for both the accuracy of the presented information and the completeness and fairness of the presentation, including all disclosures, rests with the County. We believe the enclosed information is accurate in all material respects and is reported in a manner designed to present fairly the financial position and results of operations of the various funds of the County. These financial statements have been prepared in accordance with generally accepted accounting principles for local governments as prescribed by the Governmental Accounting Standards Board (GASB). All disclosures necessary to enable the reader to gain an understanding of the County's financial activities have been included.

Format

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

Reporting Entity

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

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

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

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

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

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

- Barry/Eaton District Health Department

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

- Eaton County Transportation Authority

Financial Reporting and Auditing

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

Independent Audit

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

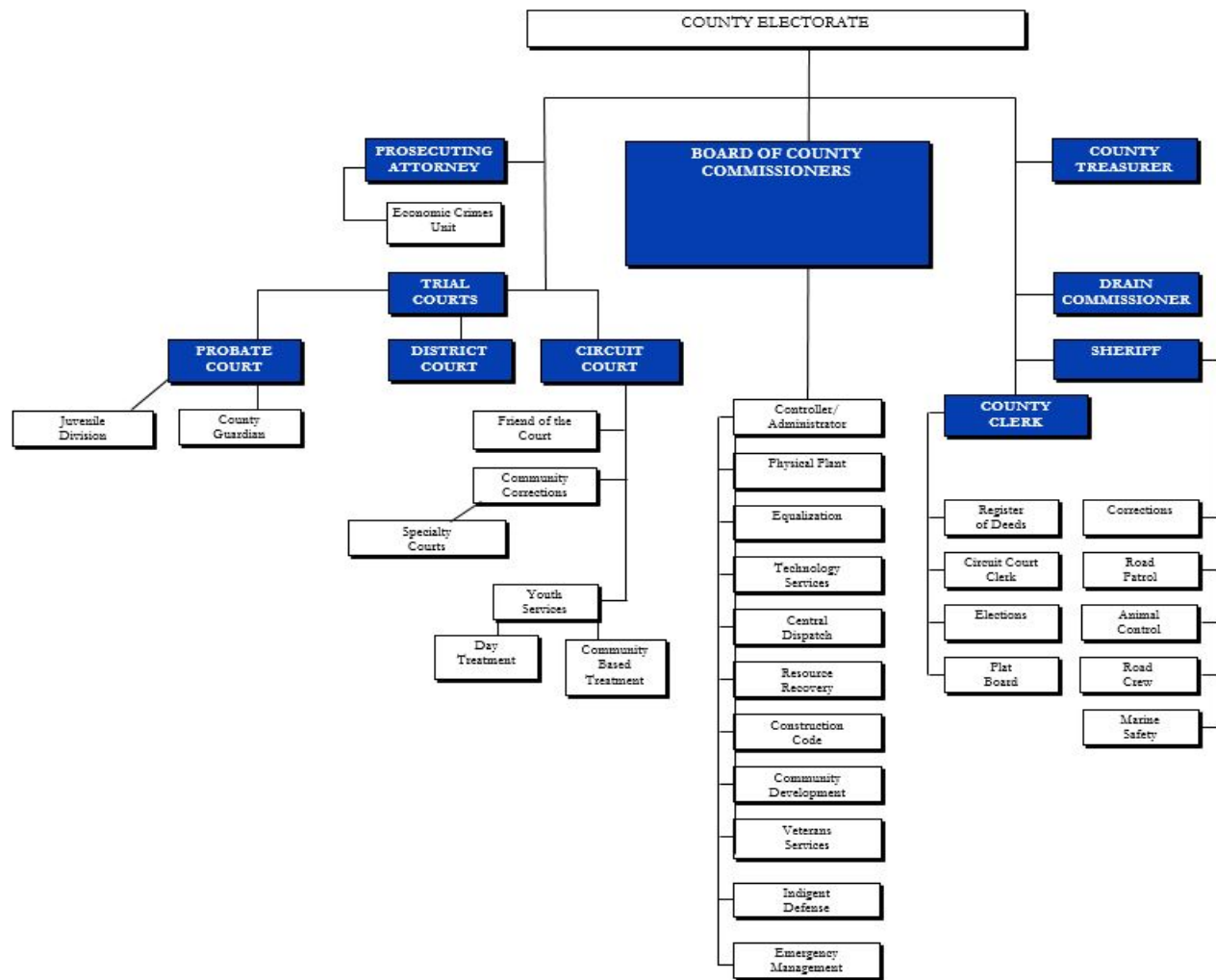
Respectfully submitted,

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

Connie L. Sobie
Controller/Administrator

EATON COUNTY, MICHIGAN

Organizational Chart



EATON COUNTY, MICHIGAN

PRINCIPAL OFFICIALS

For the Year Ended September 30, 2022

Board of Commissioners

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

Tom Reich
County Sheriff

Diana Bosworth
County Clerk/Register of Deeds

Robert A. Robinson
County Treasurer

Douglas R. Lloyd
Prosecuting Attorney

Richard Wagner
Drain Commissioner

Connie L. Sobie
Controller/Administrator

FINANCIAL SECTION

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INDEPENDENT AUDITORS' REPORT

March 24, 2023

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

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of **Eaton County, Michigan** (the "County"), as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the reports of the other auditors, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County, as of September 30, 2022, and the respective changes in financial position, and, where applicable, cash flows thereof, and the budgetary comparisons for the general fund and the major special revenue fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

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

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

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



Basis for Opinions

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

The financial statements of the Eaton County Health and Rehabilitation Services and the Eaton County Road Commission were not audited in accordance with *Government Auditing Standards*.

Responsibilities of Management for the Financial Statements

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

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

Independent Auditors' Responsibilities for the Audit of the Financial Statements

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

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

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

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The combining and individual fund financial statements and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund financial statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 24, 2023, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

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

MANAGEMENT'S DISCUSSION AND ANALYSIS

EATON COUNTY, MICHIGAN

Management's Discussion and Analysis

As management of Eaton County, Michigan, we offer the readers of the County's financial statements this narrative overview and analysis of the financial activities of the County for the fiscal year ended September 30, 2022. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in the accompanying basic financial statements.

Financial Highlights

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

Using this Annual Report

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

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

Reporting the County as a Whole

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

These two statements report the County's net position and changes in them. One can think of the County's net position as one way to measure the County's financial health. Over time, increases or decreases in the County's net position are one indicator of whether its financial health is improving or deteriorating.

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

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

EATON COUNTY, MICHIGAN

Management's Discussion and Analysis

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

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

Reporting the County's Most Significant Funds

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

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

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

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

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

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

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

EATON COUNTY, MICHIGAN

Management's Discussion and Analysis

Reporting the County's Fiduciary Responsibilities

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

Additional Information

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

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

Financial Analysis of the County as a Whole

The government-wide financial analysis focuses on the net position and changes in net position of the County's governmental and business-type activities. As noted earlier, net position may serve over time as a useful indicator of a government's financial position. As the following table demonstrates, the net position of the County was in a deficit primarily a result of the net pension and other postemployment benefit liabilities of \$64,140,761 and \$38,639,509 respectively, at September 30, 2022.

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

A portion of the County's net position, \$30,972,536, is its investment in capital assets (i.e., land, buildings, vehicles, equipment and infrastructure), net of any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

EATON COUNTY, MICHIGAN

Management's Discussion and Analysis

An additional portion of the County's net position, \$8,197,246, represents resources that are subject to external restrictions on how they may be used.

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

	Change in Net Position					
	Governmental Activities		Business-type Activities		Total	
	2022	2021	2022	2021	2022	2021
Revenues						
Program revenues:						
Charges for services	\$ 6,733,054	\$ 6,712,623	\$ 18,792,991	\$ 19,843,278	\$ 25,526,045	\$ 26,555,901
Operating grants and contributions	12,394,377	11,436,395	1,821,155	10,366,324	14,215,532	21,802,719
General revenues:						
Property taxes	30,551,517	29,188,124	488,785	477,765	31,040,302	29,665,889
Grants and contributions not restricted to specific programs	9,540,636	2,745,620	-	-	9,540,636	2,745,620
Unrestricted investment earnings	89,722	39,026	164,469	14,321	254,191	53,347
Gain on sale of capital assets	74,281	-	-	-	74,281	-
Total revenues	<u>59,383,587</u>	<u>50,121,788</u>	<u>21,267,400</u>	<u>30,701,688</u>	<u>80,650,987</u>	<u>80,823,476</u>
Expenses						
Legislative	325,952	346,285	-	-	325,952	346,285
Judicial	7,536,237	6,809,648	-	-	7,536,237	6,809,648
General government	12,037,344	9,633,448	-	-	12,037,344	9,633,448
Public safety	27,197,105	24,003,821	-	-	27,197,105	24,003,821
Public works	483,511	485,825	-	-	483,511	485,825
Health and social services	6,642,505	6,574,797	-	-	6,642,505	6,574,797
Parks, recreation, and culture	729,548	803,613	-	-	729,548	803,613
Other	419,186	493,116	-	-	419,186	493,116
Interest on long-term debt	704,676	650,647	-	-	704,676	650,647
Health and rehabilitation services	-	-	21,630,909	22,436,417	21,630,909	22,436,417
Delinquent tax collections	-	-	361,436	70,596	361,436	70,596
Jail commissary	-	-	3,104	110,064	3,104	110,064
Foreclosing government unit	-	-	299,047	800,163	299,047	800,163
Total expenses	<u>56,076,064</u>	<u>49,801,200</u>	<u>22,294,496</u>	<u>23,417,240</u>	<u>78,370,560</u>	<u>73,218,440</u>
Change in net position, before transfers	3,307,523	320,588	(1,027,096)	7,284,448	2,280,427	7,605,036
Transfers	<u>371,843</u>	<u>403,046</u>	<u>(371,843)</u>	<u>(403,046)</u>	<u>-</u>	<u>-</u>
Change in net position	<u>3,679,366</u>	<u>723,634</u>	<u>(1,398,939)</u>	<u>6,881,402</u>	<u>2,280,427</u>	<u>7,605,036</u>
Net position, beginning of year	<u>(59,821,359)</u>	<u>(60,544,993)</u>	<u>28,136,116</u>	<u>21,254,714</u>	<u>(31,685,243)</u>	<u>(39,290,279)</u>
Net position, end of year	<u>\$ (56,141,993)</u>	<u>\$ (59,821,359)</u>	<u>\$ 26,737,177</u>	<u>\$ 28,136,116</u>	<u>\$ (29,404,816)</u>	<u>\$ (31,685,243)</u>

EATON COUNTY, MICHIGAN

Management's Discussion and Analysis

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

- Grants and contributions not restricted to specific programs increased by \$6,795,016 which was primarily due to the utilization of the American Rescue Plan Act funds.
- Property tax revenue increased by \$1,363,393. The increase in property taxes was a result of inflation of 5% and values increasing faster than anticipated, along with an increase in new construction.
- Pension and OPEB expense was \$(148,534) in the current year, compared to \$(2,246,391) in the prior year. This was spread amongst legislative, judicial, general government, public safety, health and social services, and parks, recreation, and culture.

Business-type activities. Business-type activities decreased the County's net position by \$1,398,939 for the current year. Key elements of the current year decrease are as follows:

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

Financial Analysis of the County's Funds

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

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

As of the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$19,208,463, an increase of \$3,110,967 in comparison with the prior year. Of the fund balance amount, \$5,418,777 constitutes unassigned fund balance, which is available for spending at the government's discretion.

The general fund is the chief operating fund of the County. At the end of the current fiscal year, unassigned fund balance of the general fund was \$5,418,777, while total fund balance was \$9,660,469. As a measure of the general fund's liquidity, it may be useful to compare unassigned fund balance to total fund expenditures. Unassigned fund balance represents 11.5 percent of the total general fund expenditures.

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

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

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

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

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

EATON COUNTY, MICHIGAN

Management's Discussion and Analysis

General Fund Budgetary Highlights

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

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

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

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

Capital Asset and Debt Administration

Capital assets. The County's investment in capital assets for its governmental and business-type activities as of September 30, 2022 amounted to \$55,468,518 (net of accumulated depreciation/amortization). This investment in capital assets includes land, construction in progress, buildings and improvements, vehicles and equipment, and leases. The net increase in the County's investment in governmental activities capital assets for the current fiscal year was \$5,571,892. This was due to current year additions exceeding the annual depreciation/amortization expense. The County's business-type activities' capital assets decreased by \$480,768. This was due to annual depreciation exceeding current year additions.

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

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

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

EATON COUNTY, MICHIGAN

Management's Discussion and Analysis

Long-term Debt. At the end of the current fiscal year, the County had total bonded debt outstanding of \$5,455,000. This entire amount comprises debt backed by the full faith and credit of the County.

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

The County's total general obligation debt decreased by \$1,010,000 (15.6%) during the current fiscal year.

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

State statutes limit the amount of general obligation debt a governmental entity may issue to 10 percent of its total assessed valuation (i.e., State Equalized Value). The current debt limitation for the County is \$530,522,186, which is significantly in excess of the County's outstanding general obligation debt.

Economic Factors and Next Year's Budget and Rates

The following factors were considered in preparing the County's budget for the 2023 fiscal year:

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

Contacting the County's Controller/Administrator

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

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE FINANCIAL STATEMENTS

EATON COUNTY, MICHIGAN

Statement of Net Position

September 30, 2022

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

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

EATON COUNTY, MICHIGAN

Statement of Activities

For the Year Ended September 30, 2022

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

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EATON COUNTY, MICHIGAN

Statement of Activities

For the Year Ended September 30, 2022

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

concluded

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

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FUND FINANCIAL STATEMENTS

EATON COUNTY, MICHIGAN

Balance Sheet

Governmental Funds

September 30, 2022

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

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

EATON COUNTY, MICHIGAN

Reconciliation

Fund Balances of Governmental Funds
to Net Position of Governmental Activities
September 30, 2022

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

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

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

Capital assets not being depreciated/amortized	12,737,954
Capital assets being depreciated/amortized, net	30,904,440

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

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

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

	1,363,032

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

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

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

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

EATON COUNTY, MICHIGAN

Statement of Revenues, Expenditures and Changes in Fund Balances

Governmental Funds

For the Year Ended September 30, 2022

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

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

EATON COUNTY, MICHIGAN

Reconciliation

Net Changes in Fund Balances of Governmental Funds
to Change in Net Position of Governmental Activities
For the Year Ended September 30, 2022

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

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

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

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

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

Repayment of debt principal	2,627,798
Issuance of long-term installment purchase agreements	(6,460,242)
Principal payments on long-term leases	390,846
Issuance of long-term leases	(565,521)

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

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

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

(1,043,203)

Change in net position of governmental activities

\$ 3,679,366

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

EATON COUNTY, MICHIGAN

Statement of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual - General Fund

For the Year Ended September 30, 2022

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

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

EATON COUNTY, MICHIGAN

Statement of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual - American Rescue Plan Act Special Revenue Fund

For the Year Ended September 30, 2022

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

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

EATON COUNTY, MICHIGAN

Statement of Net Position

Proprietary Funds

September 30, 2022

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

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

EATON COUNTY, MICHIGAN

Statement of Revenues, Expenses and Changes in Fund Net Position

Proprietary Funds

For the Year Ended September 30, 2022

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

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

EATON COUNTY, MICHIGAN

Statement of Cash Flows

Proprietary Funds

For the Year Ended September 30, 2022

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

continued...

EATON COUNTY, MICHIGAN

Statement of Cash Flows

Proprietary Funds

For the Year Ended September 30, 2022

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

concluded.

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

EATON COUNTY, MICHIGAN

Statement of Fiduciary Net Position

Fiduciary Funds

September 30, 2022

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

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

EATON COUNTY, MICHIGAN

Statement of Changes in Fiduciary Net Position

Fiduciary Funds

For the Year Ended September 30, 2022

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

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

EATON COUNTY, MICHIGAN

Combining Statement of Net Position

Discretely Presented Component Units

September 30, 2022

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

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

EATON COUNTY, MICHIGAN

Combining Statement of Activities

Discretely Presented Component Units
For the Year Ended September 30, 2022

	Road Commission	Board of Public Works	Drainage Districts	District Health	Land Bank	Total
Expenses						
Public works	\$ -	\$ 60,328	\$ 5,645,028	\$ -	\$ -	\$ 5,705,356
Health and social services	-	-	-	6,711,305	-	6,711,305
Highways and streets	15,748,369	-	-	-	-	15,748,369
Land bank	-	-	-	-	2,358	2,358
Total expenses	<u>15,748,369</u>	<u>60,328</u>	<u>5,645,028</u>	<u>6,711,305</u>	<u>2,358</u>	<u>28,167,388</u>
Program revenues						
Charges for services	115,716	-	824,594	813,120	-	1,753,430
Operating grants and contributions	6,563,311	60,328	31,481	6,539,745	-	13,194,865
Capital grants and contributions	10,414,648	-	12,059,908	-	-	22,474,556
Total program revenues	<u>17,093,675</u>	<u>60,328</u>	<u>12,915,983</u>	<u>7,352,865</u>	<u>-</u>	<u>37,422,851</u>
Net program revenues (expense)	<u>1,345,306</u>	<u>-</u>	<u>7,270,955</u>	<u>641,560</u>	<u>(2,358)</u>	<u>9,255,463</u>
General revenues						
Property taxes	4,658,308	-	-	-	28	4,658,336
Unrestricted investment earnings	40,942	-	50,656	-	116	91,714
Other	403,031	-	-	-	1,723	404,754
Total general revenues	<u>5,102,281</u>	<u>-</u>	<u>50,656</u>	<u>-</u>	<u>1,867</u>	<u>5,154,804</u>
Change in net position	<u>6,447,587</u>	<u>-</u>	<u>7,321,611</u>	<u>641,560</u>	<u>(491)</u>	<u>14,410,267</u>
Net position, beginning of year	<u>123,155,901</u>	<u>-</u>	<u>80,500,504</u>	<u>(3,298,153)</u>	<u>491</u>	<u>200,358,743</u>
Net position, end of year	<u>\$ 129,603,488</u>	<u>\$ -</u>	<u>\$ 87,822,115</u>	<u>\$ (2,656,593)</u>	<u>\$ -</u>	<u>\$ 214,769,010</u>

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

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NOTES TO FINANCIAL STATEMENTS

EATON COUNTY, MICHIGAN

Notes to Financial Statements

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Reporting Entity

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

Blended Component Unit

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

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

Discretely Presented Component Units

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

EATON COUNTY, MICHIGAN

Notes to Financial Statements

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

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

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

Fiduciary Component Unit

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

EATON COUNTY, MICHIGAN

Notes to Financial Statements

Joint Ventures

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

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

Related Organization

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

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

Jointly Governed Organizations

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

The Tri-County Regional Planning Commission is governed by the political jurisdictions it serves including the cities of Lansing and East Lansing; Delta and Meridian townships; the Michigan Department of Transportation; and the counties, road commissions and transit authorities of Ingham, Eaton and Clinton counties. The Planning Commission adopts a proposed budget during February and submits the budget, thereby requesting a contribution from each governmental unit. Eaton County contributed \$100,926 for the year ended September 30, 2022.

The **Tri-County Office on Aging** is governed by a 13 member board appointed by the Board of Commissioners from the three counties it services – Ingham, Eaton and Clinton. The Office on Aging provides services to older residents of the three counties and receives its operating revenues from fees for services and from federal, state and local sources, of which Eaton County appropriated \$72,154 for the year ended September 30, 2022.

EATON COUNTY, MICHIGAN

Notes to Financial Statements

The Mid-State Health Network is governed by 24 members from three counties, two from each of the 12 member community mental health service providers. The County's financial responsibility is to pass through to the Commission a portion of the convention and tourism revenues it receives and, if needed, such additional funds based on the ratio of board membership. The County contributed \$219,744 for the year ended September 30, 2022.

The CEI-Community Mental Health is governed by 12 members from the three counties it serves in - Ingham, Eaton and Clinton, of which Eaton County appoints 3 members. The Authority provides comprehensive mental health services to these three counties and receives its operating revenues from fees for services and from federal, state and local sources, of which Eaton County appropriated \$866,892 for the year ended September 30, 2022.

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

Government-wide and Fund Financial Statements

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

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

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

EATON COUNTY, MICHIGAN

Notes to Financial Statements

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

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

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

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

The County reports the following major governmental funds:

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

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

The County reports the following major proprietary funds:

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

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

EATON COUNTY, MICHIGAN

Notes to Financial Statements

Additionally, the County reports the following fund types:

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

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

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

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

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

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

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

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

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

EATON COUNTY, MICHIGAN

Notes to Financial Statements

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

Deposits and Investments

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

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

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

Receivables and Payables

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

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

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

EATON COUNTY, MICHIGAN

Notes to Financial Statements

Leases

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

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

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

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

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

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

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

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

EATON COUNTY, MICHIGAN

Notes to Financial Statements

Inventories

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

The cost of inventory items in the Road Commission is recorded as an expenditure when they are used (i.e., consumption method). Inventories of the Road Commission consist of operating parts, supplies, and road materials, which are stated at average cost determined on a first in, first out method, except for road materials, which are determined on the average cost method and are not in excess of fair value.

Prepays

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

Capital Assets

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

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

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

EATON COUNTY, MICHIGAN

Notes to Financial Statements

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

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

Deferred Outflows of Resources

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

Compensated Absences

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

Long-term Obligations

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

EATON COUNTY, MICHIGAN

Notes to Financial Statements

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

Pensions and Postemployment Benefits Other than Pensions (OPEB)

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

Deferred Inflows of Resources

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The Board of Public Works and Drainage Districts discretely presented component units report unavailable revenues, which arise only under a modified accrual basis of accounting, that are reported as deferred inflows of resources. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. In addition, the County reports deferred inflows of resources related to the net pension and other postemployment benefit assets/liabilities. Finally, the statement of net position and governmental funds balance sheets report deferred inflows related to leases. The amounts are deferred and amortized over the remaining life of the lease.

Fund Equity

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

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

EATON COUNTY, MICHIGAN

Notes to Financial Statements

2. BUDGETARY INFORMATION

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

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

Excess of Expenditures over Appropriations in Budgetary Funds

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

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

EATON COUNTY, MICHIGAN

Notes to Financial Statements

3. DEPOSITS AND INVESTMENTS

Summary of Deposit and Investment Balances

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

	Primary Government	Component Units	Totals
Financial statements			
Statement of net position:			
Cash and cash equivalents	\$ 29,348,157	\$ 30,823,257	\$ 60,171,414
Restricted cash and cash equivalents	14,743,330	-	14,743,330
Statement of fiduciary net position:			
Cash and cash equivalents	8,422,142	-	8,422,142
Investments	16,104,708	-	16,104,708
Total	<u>\$ 68,618,337</u>	<u>\$ 30,823,257</u>	<u>\$ 99,441,594</u>
Deposits and investments			
Bank deposits (checking and savings accounts)			\$ 77,893,494
Certificates of deposit (matures in less than 1 year)			4,249,894
Investments in securities, mutual funds and similar vehicles:			
Retiree healthcare trust fund			16,104,708
Cash on deposit with third party			1,187,857
Cash on hand			5,641
Total			<u>\$ 99,441,594</u>

County's Cash

Custodial Credit Risk - Deposits. For deposits, custodial credit risk is the risk that, in the event of a bank failure, the County's deposits may not be returned to the government. As of September 30, 2022, \$79,023,311 of the County's total bank balance of \$84,905,765 was exposed to custodial credit risk as it was uninsured and uncollateralized.

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

EATON COUNTY, MICHIGAN

Notes to Financial Statements

Retirees Healthcare Trust Fund Investments

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

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

The Fund's investments are held in an administered trust account. As of September 30, 2022, the Fund's investments of \$16,104,708 were invested in the Municipal Employees' Retirement System (MERS) total market portfolio.

Credit Risk. As of September 30, 2022, the Fund's investments were not rated.

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

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

Concentration of Credit Risk. At September 30, 2022, the Fund investment portfolio holdings were not concentrated (i.e., no more than 5% of the portfolio in issues of any one entity other than the federal government). The County's policy is to comply with Public Act 314 as referenced above.

Interest Rate Risk. As of September 30, 2022, the Fund's investments were reported at fair value and had no maturity.

Fair Value

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

The County's investment in the MERS total market portfolio had a recurring fair value measurement at level 1 as of September 30, 2022.

EATON COUNTY, MICHIGAN

Notes to Financial Statements

4. RECEIVABLES

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

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

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

5. INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

The composition of interfund receivables and payables at September 30, 2022 is as follows:

Due to and from primary government funds

	Due from Other Funds	Due to Other Funds
General fund	\$ -	\$ 111,562
Nonmajor governmental funds	-	27,358
Nonmajor enterprise funds	-	430
Internal service funds	<u>139,350</u>	<u>-</u>
	<u>\$ 139,350</u>	<u>\$ 139,350</u>

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

EATON COUNTY, MICHIGAN

Notes to Financial Statements

Advances to and from component units

	Advances to Component Units	Advances from Primary Government
General fund	\$ 60,000	\$ -
Nonmajor enterprise funds	42,160	-
Drainage districts	-	60,000
Land bank	-	42,160
	<u>\$ 102,160</u>	<u>\$ 102,160</u>

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

For the year ended September 30, 2022, interfund transfers consisted of the following:

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

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

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

EATON COUNTY, MICHIGAN

Notes to Financial Statements

6. CAPITAL ASSETS

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

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

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

EATON COUNTY, MICHIGAN

Notes to Financial Statements

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

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

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

Depreciation/amortization of governmental activities by function

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

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

EATON COUNTY, MICHIGAN

Notes to Financial Statements

	Beginning Balance	Additions	Disposals	Transfers	Ending Balance
Component unit - Road Commission					
Capital assets not being depreciated:					
Land	\$ 243,002	\$ -	\$ -	\$ -	\$ 243,002
Land improvements	779,102	-	-	-	779,102
Right of ways	23,385,011	-	-	-	23,385,011
	<u>24,407,115</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>24,407,115</u>
Capital assets being depreciated:					
Buildings & improvements	6,760,156	60,987	-	-	6,821,143
Equipment	10,453,052	605,985	(224,595)	-	10,834,442
Infrastructure	140,314,407	10,414,648	(7,812,663)	-	142,916,392
Depletable assets	50,559	-	-	-	50,559
	<u>157,578,174</u>	<u>11,081,620</u>	<u>(8,037,258)</u>	<u>-</u>	<u>160,622,536</u>
Less accumulated depreciation for:					
Buildings & improvements	(2,913,974)	(125,354)	-	-	(3,039,328)
Equipment	(8,323,855)	(701,028)	137,464	-	(8,887,419)
Infrastructure	(60,865,297)	(6,684,997)	7,812,663	-	(59,737,631)
Depletable assets	(50,559)	-	-	-	(50,559)
	<u>(72,153,685)</u>	<u>(7,511,379)</u>	<u>7,950,127</u>	<u>-</u>	<u>(71,714,937)</u>
Total capital assets being depreciated, net	<u>85,424,489</u>	<u>3,570,241</u>	<u>(87,131)</u>	<u>-</u>	<u>88,907,599</u>
Road Commission					
capital assets, net	<u>\$ 109,831,604</u>	<u>\$ 3,570,241</u>	<u>\$ (87,131)</u>	<u>\$ -</u>	<u>\$ 113,314,714</u>

EATON COUNTY, MICHIGAN

Notes to Financial Statements

	Beginning Balance	Additions	Disposals	Transfers	Ending Balance
Component unit - Drainage District					
Capital assets not being depreciated:					
Construction in progress	\$ 3,291,842	\$ 4,059,926	\$ -	\$ (1,536,304)	\$ 5,815,464
Capital assets being depreciated:					
Infrastructure	117,360,095	466,543	-	1,536,304	119,362,942
Less accumulated depreciation for:					
Infrastructure	(46,406,142)	(2,922,258)	-	-	(49,328,400)
Total capital assets being depreciated, net	70,953,953	(2,455,715)	-	1,536,304	70,034,542
Drainage District capital assets, net	\$ 74,245,795	\$ 1,604,211	\$ -	\$ -	\$ 75,850,006
	Beginning Balance*	Additions	Disposals	Transfers	Ending Balance
Component unit - District Health					
Capital assets being depreciated/amortized:					
Equipment	\$ 289,975	\$ -	\$ -	\$ -	\$ 289,975
Leased building	509,052	-	-	-	509,052
	799,027	-	-	-	799,027
Less accumulated depreciation/amortization for:					
Equipment	(285,408)	(1,522)	-	-	(286,930)
Leased building	-	(58,737)	-	-	(58,737)
	(285,408)	(60,259)	-	-	(345,667)
District Health capital assets, net	\$ 513,619	\$ (60,259)	\$ -	\$ -	\$ 453,360

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

EATON COUNTY, MICHIGAN

Notes to Financial Statements

7. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

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

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

8. LONG-TERM DEBT

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

Purpose	Interest Rates	Maturity Date	Amount of Original Issue	Amount Outstanding
Governmental activities				
2008 Dental Clinic	4.00%-4.50%	2028	\$ 900,000	\$ 390,000
2016 Building Authority Refunding Bond	2.282%	2027	8,975,000	5,065,000
				<u>\$ 5,455,000</u>
Component Unit - Public Works				
Grand Ledge Water/Sewer Refunding	2.00%-2.375%	2025	\$ 4,960,000	\$ 1,605,000
Brookfield Water	1.625%	2026	2,860,000	650,000
				<u>\$ 2,255,000</u>

EATON COUNTY, MICHIGAN

Notes to Financial Statements

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

Year Ending September 30,	Governmental Activities		Component Units	
	Principal	Interest	Principal	Interest
2023	\$ 1,025,000	\$ 132,684	\$ 685,000	\$ 46,002
2024	1,050,000	108,210	695,000	32,378
2025	1,080,000	83,068	710,000	17,740
2026	1,100,000	57,144	165,000	2,114
2027	1,125,000	30,600	-	-
2028	75,000	45,560	-	-
	<u>\$ 5,455,000</u>	<u>\$ 457,266</u>	<u>\$ 2,255,000</u>	<u>\$ 98,234</u>

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

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

Purpose	Interest Rates	Maturity Date	Amount of Original Issue	Amount Outstanding
Governmental activities				
Lease purchase - Motorola	3.28%	11/15/2027	\$ 12,797,861	\$ 8,653,802
2019 Dell Access Interactive	5.40%	12/01/2022	788,821	165,837
2020 IT infrastructure	2.76%	12/01/2023	893,534	362,908
2022 Energy & infrastructure	2.58%	05/01/2042	6,460,242	<u>6,460,242</u>
				<u>\$ 15,642,789</u>

Notes from direct borrowing and direct placements - business-type activities. The government issues general obligation limited tax notes to finance the purchase of delinquent real property taxes receivable from each taxing district in the County. These notes are reported in the delinquent tax revolving enterprise fund as they are expected to be repaid from fund revenues. Each series of delinquent tax notes are subject to variable interest rates which are determined on a weekly basis by the County's remarketing agent using established criteria and legal limitations. Principal and interest payments are predicated upon actual collections of delinquent property taxes, which are subject to collection over a period not to exceed two years. Delinquent tax notes totaling \$359,000 from the 2021 Series were outstanding at September 30, 2022, which is expected to be paid in the year ending September 30, 2023. Delinquent tax notes totaling \$1,951,000 from the 2022 Series were outstanding at September 30, 2022, which is expected to be paid in the year ending September 30, 2023. The 2021 and 2022 delinquent tax notes carry an interest rate of 0.545 percent and 1.342 percent, respectively.

EATON COUNTY, MICHIGAN

Notes to Financial Statements

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

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

Purpose	Interest Rates	Maturity Date	Amount of Original Issue	Amount Outstanding
Business-type activities				
2017 Health and Rehabilitation Services	2.188%	2027	\$ 3,555,000	\$ 2,040,000
2021 Series delinquent tax note	0.545%	2023	3,000,000	359,000
2022 Series delinquent tax note	1.342%	2023	3,250,000	1,951,000
				<u>\$ 4,350,000</u>

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

Year Ending September 30,	Governmental Activities		Business-Type Activities	
	Principal	Interest	Principal	Interest
2023	\$ 1,673,304	\$ 302,829	\$ 2,700,000	\$ 44,635
2024	1,786,001	506,830	400,000	36,102
2025	1,652,268	355,944	410,000	27,350
2026	1,712,202	303,399	415,000	18,379
2027	1,807,696	248,982	425,000	9,299
2028-2032	3,313,822	668,534	-	-
2033-2037	1,458,333	396,354	-	-
2038-2042	2,239,163	207,024	-	-
	<u>\$ 15,642,789</u>	<u>\$ 2,989,896</u>	<u>\$ 4,350,000</u>	<u>\$ 135,765</u>

Drain bonds. The Drain Commissioner is authorized under state statutes to issue special assessment bonds for the construction or maintenance of drainage districts. Such bonds are repaid from special assessments levied upon the benefiting property owners. At September 30, 2022, drain bonds totaling \$28,037,000 were outstanding. Drain bonds and notes carry interest at rates ranging from 0.86 percent to 5.25 percent.

EATON COUNTY, MICHIGAN

Notes to Financial Statements

Notes from direct borrowing and direct placements - drainage districts. The Drain Commissioner is authorized under state statutes to issue special assessment notes for the construction or maintenance of drainage districts. Such notes are repaid from special assessments levied upon the benefiting property owners. At September 30, 2022, drain notes of \$162,000 were outstanding. The drain notes carry an interest rate of 2.98 percent.

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

Year Ending September 30,	Drain Bonds		Drain Notes	
	Principal	Interest	Principal	Interest
2023	\$ 3,521,000	\$ 873,169	\$ 27,000	\$ 5,540
2024	3,419,000	757,433	27,000	4,617
2025	3,439,000	587,360	27,000	3,694
2026	1,829,000	536,224	27,000	2,770
2027	1,743,000	478,009	27,000	1,847
2028-2032	7,122,000	1,639,234	27,000	923
2033-2037	5,280,000	727,089	-	-
2038-2041	1,684,000	152,832	-	-
	<u>\$ 28,037,000</u>	<u>\$ 5,751,350</u>	<u>\$ 162,000</u>	<u>\$ 19,391</u>

EATON COUNTY, MICHIGAN

Notes to Financial Statements

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

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

EATON COUNTY, MICHIGAN

Notes to Financial Statements

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

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

9. LEASES

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

Remaining Term of Agreements

Asset Type

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

The assets acquired through the lease are summarized as follows:

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

EATON COUNTY, MICHIGAN

Notes to Financial Statements

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

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

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

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

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

EATON COUNTY, MICHIGAN

Notes to Financial Statements

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

Remaining Term of Agreements

Asset Type

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

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

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

10. RISK MANAGEMENT / SELF-INSURANCE PROGRAMS

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

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

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

EATON COUNTY, MICHIGAN

Notes to Financial Statements

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

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

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

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

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

EATON COUNTY, MICHIGAN

Notes to Financial Statements

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

The County makes annual contributions to MMRMA based on actuarial studies using historical data and insurance industry statistics. These contributions are paid from an internal service fund (i.e., the liability insurance fund) using premiums paid into it by other funds of the County. Such contributions as received by MMRMA are allocated between its general and member retention funds. Economic resources in MMRMA's general fund are expended for reinsurance coverage, claim payments and certain general and administrative costs, whereas resources in the member retention fund are used for loss payments and defense costs up to the members' self-insured retention limits along with certain other member specific costs. Accordingly, the County records an asset for its portion of the unexpended member retention fund. At September 30, 2022, the balance of the County's member retention fund was \$1,168,357.

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

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

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

EATON COUNTY, MICHIGAN

Notes to Financial Statements

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

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

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

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

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

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

EATON COUNTY, MICHIGAN

Notes to Financial Statements

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

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

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

11. CONTINGENT LIABILITIES

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

The County is a defendant in litigation related to provisions of the Michigan General Property Tax Act and surplus proceeds generated through the auction of property tax-foreclosed properties under the statute, with similarly situated counties in the state. Proceedings are currently stayed while an appeal pending in the U.S. Circuit Court of Appeals is heard. It is likely that the County may be required to pay surplus proceeds to former owners of property tax-foreclosed properties for the tax-foreclosed property dispositions 2016 through 2019 in the future. Accordingly, the County has estimated a contingent liability of \$599,462, which has been recognized in the Foreclosing Government Unit nonmajor enterprise fund.

EATON COUNTY, MICHIGAN

Notes to Financial Statements

12. PROPERTY TAXES

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

Property taxes are levied on the assessed taxable value of the property as established by local units, accepted by the County and equalized under state statute at approximately 50% of the current estimated market value. The taxable value of real and personal property recognized in the general fund for the 2022 levy was \$4,202,349,701. The general operating tax rate for the 2022 levy was 5.2096 mills. The jail debt, central dispatch, juvenile services, and health and rehabilitation services facility levies were based on a 2021 taxable value of \$3,944,090,713 with 0.6993, 0.9490, 0.3496, and 0.1248 mills, respectively, assessed for the year ended September 30, 2022.

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

13. POSTEMPLOYMENT HEALTHCARE BENEFITS

County

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

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

EATON COUNTY, MICHIGAN

Notes to Financial Statements

Effective January 1, 2001, new employees' spouses are no longer eligible for coverage under the plan. Any employees hired after January 1, 2006, are not eligible for County paid retiree health insurance as previously described. Employees are required to contribute 1% of their salary into a Healthcare Savings Plan, a defined contribution OPEB plan, through Michigan Employees Retirement System. The County will contribute an amount equal to 2% of the employee's salary into their Healthcare Savings Plan for certain represented employee groups. Employees in these certain employee groups may also contribute over and above the mandatory 1%, up to 10%, and the County will match the additional contribution by the employee over the 2% and up to 4%. General (non-represented) employees are required to contribute 1% of their salary into the program. The County will contribute \$50 per period into their Healthcare Savings Plan. General employees may also contribute over and above the mandatory 1%, up to 10%. There is no County matching for General employee additional voluntary contributions. Any money contributed by the employee will remain in the employee's account to use for allowable health related activities upon their retirement or termination of employment. The Healthcare Saving Plan has a vesting policy as described in the personnel policy. County contributions to the plan for the year ended September 30, 2022 were \$377,218.

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

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

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

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

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

EATON COUNTY, MICHIGAN

Notes to Financial Statements

Actuarial Assumptions. The total OPEB liability was determined by an actuarial valuation as of December 31, 2021, rolled forward to September 30, 2022, using the following actuarial assumptions, applied to all periods included in the measurement:

Price inflation	2.5%
Wage inflation	3.0%
Salary increases	3.0% to 9.7%, including inflation
Investment rate of return	6.25%, net of OPEB plan investment expense
Retirement age	Experience-based table of rates that are specific to the type of eligibility condition.
Mortality	The mortality tables used were as follows: • Healthy Pre-Retirement Mortality: Sex distinct Pub-2010 General Employees table without adjustment. The base year is 2010 and future mortality improvements are assumed each year using scale MP-2019, as published by the Society of Actuaries. Ninety percent (90%) of active member deaths are assumed to be non-duty deaths and 10% of the deaths are assumed to be duty related. • Healthy Post-Retirement Mortality: Sex distinct Pub-2010 General Healthy Retiree tables scaled by a factor of 106%. The base year is 2010 and future mortality improvements are assumed each year using scale MP-2019, as published by the Society of Actuaries. • Disability Retirement Mortality: Sex distinct PubNS-2010 Disabled tables without adjustment. The base year is 2010 and future mortality improvements are assumed each year using scale MP-2019, as published by the Society of Actuaries.
Healthcare trend rate	Pre-65: Initial trend of 7.50% gradually decreasing to an ultimate rate of 3.50% in year 12. Post 65: Initial trend of 6.25% gradually decreasing to an ultimate trend rate of 3.50% in year 12.

The actuarial assumptions used in the December 31, 2021 valuation were based on the results of an actuarial experience study for MERS for the period from January 1, 2014 to December 31, 2018.

Investment Policy. The plan's policy in regard to the allocation of invested assets is established and may be amended by the Retirement Board. The investment policy has been formulated based on consideration of a wide range of policies and describes the prudent investment process that the Board deems appropriate. The Plan's asset allocation policy as of September 30, 2022 is summarized in the table below.

EATON COUNTY, MICHIGAN

Notes to Financial Statements

Long-term Expected Rate of Return. The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of OPEB plan investment expense and inflation) are developed for each major asset class. These real rates of return are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. For each major asset class that is included in the OPEB plan's MERS target asset allocation as of September 30, 2022, these best estimates of arithmetic returns are summarized in the following table:

Asset Class	Target Allocation	Long-term Expected Real Rate of Return	Money-Weighted Rate of Return
Global Equity	60.00%	4.50%	2.70%
Global Fixed Income	20.00%	2.00%	0.40%
Private Investments	20.00%	7.00%	1.40%
	<u>100.00%</u>		4.50%
Inflation			2.50%
Risk adjustment			<u>-0.75%</u>
Investment rate of return			<u><u>6.25%</u></u>

Discount Rate. The discount rate used to measure the total OPEB liability was 6.25%. The projection of cash flows used to determine the discount rate assumed that the County will continue their current contribution history for a period of years. Namely, it was assumed that the County is willing and able to contribute the project benefit payments as they come due, plus an additional contribution towards the recommended contribution at a level approximately equal to the 11-year average of excess contributions over actual benefit payments. In years where no unfunded actuarial accrued liability exists, the total contributions will be equal to the projected service cost. Based on those assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

Rate of Return. For the year ended September 30, 2022, the annual money-weighted rate of return on OPEB plan investments, net of OPEB plan investment expense, was -13.47%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

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

EATON COUNTY, MICHIGAN

Notes to Financial Statements

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

	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
Balances at September 30, 2021	\$ 51,277,594	\$ 18,499,303	\$ 32,778,291
Changes for the year:			
Service cost	360,864	-	360,864
Interest on total OPEB liability	3,161,358	-	3,161,358
Differences between expected and actual experience	(303,420)	-	(303,420)
Changes in assumptions	1,183,137	-	1,183,137
Employer contributions	-	1,898,503	(1,898,503)
Net investment loss	-	(2,497,711)	2,497,711
Benefit payments	(1,752,598)	(1,752,598)	-
Administrative expense	-	(42,789)	42,789
Net changes	2,649,341	(2,394,595)	5,043,936
Balances at September 30, 2022	\$ 53,926,935	\$ 16,104,708	\$ 37,822,227

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

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

	1% Decrease (5.25%)	Current Discount Rate (6.25%)	1% Increase (7.25%)
County's net OPEB liability	\$ 44,911,828	\$ 37,822,227	\$ 31,984,455

EATON COUNTY, MICHIGAN

Notes to Financial Statements

Sensitivity of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rate Assumption. The following presents the net OPEB liability of the County, as well as what the County's net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1% lower (5.25% decreasing to 2.50%) or 1% higher (7.25% decreasing to 4.50%) than the current healthcare cost trend rates:

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

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

For the year ended September 30, 2022, the County recognized OPEB expense of \$226,072. The County reported deferred outflows/inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Deferred Outflows (Inflows) of Resources
Difference between expected and actual experience	\$ -	\$ 1,533,669	\$ (1,533,669)
Changes in assumptions	849,461	4,763	844,698
Net difference between projected and actual earnings on OPEB plan investments	1,535,375	-	1,535,375
Total	\$ 2,384,836	\$ 1,538,432	\$ 846,404

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

Year Ended September 30,	Amount
2023	\$ (541,861)
2024	407,288
2025	249,547
2026	731,430
Total	\$ 846,404

EATON COUNTY, MICHIGAN

Notes to Financial Statements

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

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

Health and Rehabilitation Services Facility

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

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

Employees Covered by Benefit Terms. As of the September 30, 2022 measurement date, there were four active plan members and three inactive plan members or beneficiaries currently receiving benefits covered by the benefit terms.

Total OPEB Liability. The Facility's total OPEB liability of \$817,282 was measured as of September 30, 2022 and was determined by an actuarial valuation as of that date. The actuarially determined contribution for the period ended September 30, 2022 was \$48,076.

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

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

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

EATON COUNTY, MICHIGAN

Notes to Financial Statements

Actuarial Assumptions. The total OPEB liability in the September 30, 2022 actuarial valuation was determined using an inflation assumption of 4.02%, assumed salary increases (including inflation) of 8.70%, a healthcare cost trend rate of 4.70% for 2022, with an ultimate rate of 4.20% and using the RP-2010 mortality tables. These assumptions were applied to all periods included in the measurement.

Discount rate. The discount rate used to measure the total OPEB liability was 4.02%.

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

For the year ended September 30, 2022, the Facility recognized OPEB expense of \$318,136. At September 30, 2022, the Facility reported no deferred outflows of resources or deferred inflows of resources related to OPEB.

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate. The following presents the total OPEB liability of the Facility, calculated using the discount rate of 4.02%, as well as what the Facility's total OPEB liability would be if it were calculated using a discount rate that is 1% lower (3.02%) or 1% higher (5.02%) than the current rate:

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

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rate Assumption. The following presents the total OPEB liability of the Facility, as well as what the Facility's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1% lower (3.70% decreasing to 3.20%) or 1% higher (5.70% decreasing to 5.20%) than the current healthcare cost trend rates:

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

EATON COUNTY, MICHIGAN

Notes to Financial Statements

Road Commission

Plan Description

Plan Administration. The Road Commission administers the Eaton County Road Commission Other Post-Employment Benefit Plan (Plan), a single-employer defined benefit healthcare plan. The Plan provides health insurance benefits to certain retirees and their beneficiaries, which are advance-funded on a discretionary basis. In accordance with the Road Commission's policy, eligible retirees and their spouses receive healthcare benefits at the age of normal retirement of 59 ½ years with 10 years of service.

Management of the Plan is vested in the Road Commission Board, which consists of five members appointed by the Eaton County Board of Commissioners.

Plan Membership. At September 30, 2021, the date of the most recent actuarial valuation, the Plan membership consisted of the following:

Inactive plan members or beneficiaries	
currently receiving benefit payments	32
Active plan members	34
Total	<u>66</u>

Benefits Provided. The Plan provides healthcare benefits for retirees and their dependents. Benefits are provided through a third-party insurer, and the cost of benefits is dependent upon the employee's retirement date. The benefit terms are established in the Collective Bargaining Agreement.

Retirees who retired before March 9, 2004, are subject to no maximum benefit limitations; retirees who retired between March 9, 2004, and October 1, 2015, receive 4% of the health insurance premium up to a maximum employer contribution of \$500 per month for one person coverage and \$1,000 per month for two person coverage; and retirees who retire after October 1, 2015, receive a maximum employer contribution of \$550 per month for one person coverage, and \$1,100 per month for two person coverage reduced by 4% for each year of service at retirement that is less than 25 years. The Road Commission may prefund benefits as determined annually by the Road Commission Board.

Contributions. The Plan was established and is being funded under the authority of the Road Commission and under agreements with unions representing various classes of employees. The Plan's funding policy is that the employer will not make contributions to the OPEB Trust for the foreseeable future, and thus, the recommended contribution for the year is \$0. Currently, benefit payments are made from general operating funds - pay-as-you-go, but due to the plan's funding status in excess of 100%, payments may now be made from the OPEB Trust. There are no long-term contracts for contributions to the plan.

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

EATON COUNTY, MICHIGAN

Notes to Financial Statements

Investments

Investment Policy. The Road Commission's investment policy in regard to the allocation of the Plan's invested assets is established and may be amended by the Road Commission Board. It is the policy of the Road Commission Board to pursue an investment strategy that reduces risk through the prudent diversification of the portfolio across a broad selection of distinct asset classes. The investment policy discourages the use of cash equivalents, except for liquidity purposes, and aims to refrain from dramatically shifting asset class allocations over short time spans.

The following was the Plan's target asset allocation as of September 30, 2022:

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

Rate of Return. For the year ended September 30, 2022, the annual money-weighted rate of return on investments, net of investment expense, was -16.73 percent. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

Net OPEB Liability (Asset)

The Road Commission's net OPEB liability (asset) was measured as of September 30, 2022, and the total OPEB liability used to calculate the net OPEB liability (asset) was determined by an actuarial valuation as of September 30, 2021, and rolled forward to September 30, 2022.

Actuarial Assumptions. The total OPEB liability was calculated based on the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation	Included in investment rate of return
Salary increases	3.00%
Investment rate of return	7.45% including inflation
20-year Aa Municipal bond rate	4.77%
Healthcare cost trend rates	Pre-65 - 7.50% graded down to 4.50% by 0.25% per year; Medicare eligible - 6.50% graded down to 4.50% by 0.25% per year; Dental and Vision: 3.00%
Mortality	2010 Public general employee and healthy retiree, headcount weighted with improvement scale MP-2021.

EATON COUNTY, MICHIGAN

Notes to Financial Statements

Long-term Expected Rate of Return. The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the target allocation as of September 30, 2022, along with the Plan's target asset allocation as of September 30, 2022, are summarized in the following table:

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

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

EATON COUNTY, MICHIGAN

Notes to Financial Statements

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

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

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

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

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

EATON COUNTY, MICHIGAN

Notes to Financial Statements

Sensitivity of the Net OPEB Asset to Changes in the Healthcare Cost Trend Rates. The following presents the net OPEB asset of the Road Commission, as well as what the Road Commission's net OPEB asset would be if it were calculated using healthcare cost trend rates that are 1-percentage point lower (6.50 percent decreasing to 3.50 percent) and 1-percentage point higher (8.50 percent decreasing to 5.50 percent) than the current healthcare cost trend rates:

	1% Decrease (6.50%, Ultimate Rate of 3.50%)	Healthcare Cost Trend Rates (7.50%, Ultimate Rate of 4.50%)	1% Increase (8.50%, Ultimate Rate of 5.50%)
Net OPEB asset	\$ (2,813,434)	\$ (2,787,794)	\$ (2,760,258)

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

For the year ended September 30, 2022, the Road Commission recognized OPEB expense of \$120,811. As of September 30, 2022, the Road Commission reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Deferred Outflows (Inflows) of Resources
Difference between expected and actual experience	\$ 86,716	\$ 346,519	\$ (259,803)
Changes in assumptions	157,436	806,905	(649,469)
Net difference between projected and actual earnings on OPEB plan investments	788,552	-	788,552
Total	\$ 1,032,704	\$ 1,153,424	\$ (120,720)

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

Year Ended September 30,	Amount
2023	\$ (46,204)
2024	(125,055)
2025	(150,356)
2026	200,895
Total	\$ (120,720)

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

EATON COUNTY, MICHIGAN

Notes to Financial Statements

14. PENSION PLANS

County

General Information About the Plan

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

Benefits Provided. Pension benefits vary by division/bargaining unit and are calculated as final average compensation (based on a 3 or 5 year period) and multipliers at 2.25%. Participants are considered to be fully vested in the plan after 10 years. Normal retirement age is 60 with early retirement at age 50 with 25 years of service, or age 55 with 15 years of service, depending on division/bargaining unit.

Employees Covered by Benefit Terms. At the December 31, 2021 valuation date, plan membership consisted of the following:

Inactive employees or beneficiaries currently receiving benefits	349
Inactive employees entitled to but not yet receiving benefits	236
Active employees	<u>346</u>
Total membership	<u><u>931</u></u>

Contributions. The employer is required to contribute amounts at least equal to the actuarially determined rate, as established by the MERS Retirement Board. The actuarially determined rate is the estimated amount necessary to finance the cost of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. In addition, the employer may establish contribution rates to be paid by its covered employees.

EATON COUNTY, MICHIGAN

Notes to Financial Statements

Employer and employee contribution rates, by division/bargaining unit, were as follows for the year ended September 30, 2022:

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

Net Pension Liability. The County's net pension liability was measured as of December 31, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

Actuarial Assumptions. The total pension liability in the December 31, 2021 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50%
Salary increases	3.00% in the long-term
Investment rate of return	7.00%, net of investment and administrative expense including inflation

The base mortality tables used are constructed as described below and are based on amount weighted sex distinct rates:

- Pre-retirement mortality based on 100% of Pub-2010 Juvenile Mortality Tables for ages 0-17, 100% of PubG-2010 Employee Mortality Tables for Ages 18-80, and 100% of PubG-2010 Healthy Retiree Tables for ages 81-120
- Non-disabled retired plan members and beneficiaries mortality based on 106% of Pub-2010 Juvenile Mortality Tables for ages 0-17, 106% of PubG-2010 Employee Mortality Tables for Ages 18-49, and 106% of PubG-2010 Healthy Retiree Tables for ages 50-120
- Disabled retired plan members mortality based on 100% of Pub-2010 Juvenile Mortality Tables for ages 0-17, and 100% of PubNS-2010 Disabled Retiree Tables for ages 18-120

The actuarial assumptions used in the December 31, 2021 valuation were based on the results of the most recent actuarial experience study of 2014-2018.

EATON COUNTY, MICHIGAN

Notes to Financial Statements

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

Asset Class	Target Allocation	Long-term Expected Real Rate of Return	Expected Money-Weighted Rate of Return
Global equity	60.0%	4.50%	2.70%
Global fixed income	20.0%	2.00%	0.40%
Private investments	20.0%	7.00%	1.40%
	<u>100.0%</u>		
Inflation			2.50%
Administrative expenses netted above			<u>0.25%</u>
Investment rate of return			<u><u>7.25%</u></u>

Discount Rate. The discount rate used to measure the total pension liability as of December 31, 2021 was 7.25% (down from 7.60% at December 31, 2020). The projection of cash flows used to determine the discount rate assumes that employer and employee contributions will be made at the rates agreed upon for employees and the actuarially determined rates for employers. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to pay all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

EATON COUNTY, MICHIGAN

Notes to Financial Statements

Changes in Net Pension Liability

The components of the change in the net pension liability are summarized as follows:

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balances at December 31, 2020	<u>\$ 170,518,435</u>	<u>\$ 105,866,577</u>	<u>\$ 64,651,858</u>
Changes for the year:			
Service cost	2,107,851	-	2,107,851
Interest	12,636,398	-	12,636,398
Differences between expected and actual experience	(892,145)	-	(892,145)
Changes in assumptions	6,609,039	-	6,609,039
Employer contributions	-	5,630,369	(5,630,369)
Employee contributions	-	1,650,776	(1,650,776)
Net investment income	-	14,748,211	(14,748,211)
Benefit payments, including refunds of employee contributions	(10,607,904)	(10,607,904)	-
Administrative expense	-	(169,191)	169,191
Net changes	<u>9,853,239</u>	<u>11,252,261</u>	<u>(1,399,022)</u>
Balances at December 31, 2021	<u>\$ 180,371,674</u>	<u>\$ 117,118,838</u>	<u>\$ 63,252,836</u>

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

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

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

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

EATON COUNTY, MICHIGAN

Notes to Financial Statements

Pension Expense and Deferred Outflows/Inflows of Resources Related to Pensions

For the year ended September 30, 2022, the County recognized pension expense of \$7,260,987. The County reported deferred outflows/inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Deferred Outflows (Inflows) of Resources
Difference between expected and actual experience	\$ 433,194	\$ 669,109	\$ (235,915)
Changes in assumptions	9,345,286	-	9,345,286
Net difference between projected and actual earnings on pension plan investments	-	8,118,863	(8,118,863)
	9,778,480	8,787,972	990,508
Contributions subsequent to the measurement date	4,272,294	-	4,272,294
Total	\$ 14,050,774	\$ 8,787,972	\$ 5,262,802

The amount reported as deferred outflows of resources resulting from contributions subsequent to the measurement date will be recognized as a reduction in the net pension liability for the year ending September 30, 2023. Other amounts reported as deferred outflows/inflows of resources related to the pension will be recognized in pension expense as follows:

Year Ended September 30,	Amount
2023	\$ 3,552,246
2024	(286,618)
2025	(908,079)
2026	(1,367,041)
Total	\$ 990,508

Payable to the Pension Plan. At September 30, 2022, the County had \$807,499 payable for contributions to the pension plan.

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

EATON COUNTY, MICHIGAN

Notes to Financial Statements

Section 457 Plan

The County also offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan is available to all full-time County employees, who may elect to defer a portion of their salary until future years. The deferred compensation is not available to participants until termination, retirement, death, or unforeseeable emergency. The Plan has created a trust for the exclusive benefit of the Plan's participants under the rules provided in Internal Revenue Code Section 401(f). The County did not contribute to the plan during 2022. The County employees made contributions of \$527,631 to the plan for the year ended September 30, 2022.

Health and Rehabilitation Services Facility

General Information About the Plan

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

Benefits Provided. Pension benefits for employees are calculated ranging from 1.2% to 2.5% of the employee's final three- to five-year average salary times the employee's years of service. Normal retirement age is 60 with early retirement at 55 with 15 years of service or 50 with 25 years of service. The vesting period ranges from 6 to 10 years. Disability retirement benefits are determined in the same manner as retirement benefits but are payable immediately without an actuarial reduction. An employee who leaves service may withdraw his or her contributions plus any accumulated interest.

Employees Covered by Benefit Terms. At the December 31, 2021 valuation date, plan membership consisted of the following:

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

Contributions. The employer is required to contribute amounts at least equal to the actuarially determined rate, as established by the MERS Retirement Board. The actuarially determined rate is the estimated amount necessary to finance the cost of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. In addition, the employer may establish contribution rates to be paid by its covered employees.

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

EATON COUNTY, MICHIGAN

Notes to Financial Statements

Net Pension Liability. The Facility's net pension liability was measured as of December 31, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

Actuarial Assumptions. The total pension liability in the December 31, 2021 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50%
Salary increases	3.00% in the long-term
Investment rate of return	7.00%, net of investment and administrative expense including inflation

The mortality table used to project the mortality experience of non-disabled plan members is a 50% Male – 50% Female blend of the following tables: 1. The RP-2014 Healthy Annuitant Mortality Tables, with rates multiplied by 105%, 2. The RP-2014 Employee Mortality Tables, and 3. The RP-2014 Juvenile Mortality Tables. The mortality table used to project the mortality experience of disabled plan members is a 50% Male – 50% Female blend of the RP-2014 Disabled Retiree Mortality Tables.

The actuarial assumptions used in the December 31, 2021 valuation were based on the results of the most recent actuarial experience study of 2014-2018.

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

Asset Class	Target Allocation	Long-term Expected Real Rate of Return	Expected Money-Weighted Rate of Return
Global equity	60.0%	4.50%	2.70%
Global fixed income	20.0%	2.00%	0.40%
Private investments	20.0%	7.00%	1.40%
	<u>100.0%</u>		
Inflation			2.50%
Administrative expenses netted above			<u>0.25%</u>
Investment rate of return			<u>7.25%</u>

EATON COUNTY, MICHIGAN

Notes to Financial Statements

Discount Rate. The discount rate used to measure the total pension liability as of December 31, 2021 was 7.25% (down from 7.60% at December 31, 2020). The projection of cash flows used to determine the discount rate assumes that employer and employee contributions will be made at the rates agreed upon for employees and the actuarially determined rates for employers. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to pay all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Changes in Net Pension Liability

The components of the change in the net pension liability are summarized as follows:

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

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

EATON COUNTY, MICHIGAN

Notes to Financial Statements

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

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

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

Pension Expense and Deferred Outflows of Resources Related to Pensions

For the year ended September 30, 2022, the Facility recognized pension expense of \$917,955. The Facility reported deferred outflows/inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Deferred Outflows (Inflows) of Resources
Difference between expected and actual experience	\$ -	\$ 225,941	\$ (225,941)
Changes in assumptions	376,043	-	376,043
Net difference between projected and actual earnings on pension plan investments	-	1,164,504	(1,164,504)
	376,043	1,390,445	(1,014,402)
Contributions subsequent to the measurement date	515,187	-	515,187
Total	\$ 891,230	\$ 1,390,445	\$ (499,215)

EATON COUNTY, MICHIGAN

Notes to Financial Statements

The amount reported as deferred outflows of resources resulting from contributions subsequent to the measurement date will be recognized as a reduction in the net pension liability for the year ending September 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to the pension will be recognized in pension expense as follows:

Year Ended September 30,	Amount
2023	\$ 42,179
2024	(509,614)
2025	(377,250)
2026	<u>(169,717)</u>
Total	<u><u>\$ (1,014,402)</u></u>

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

District Health Department

General Information About the Plan

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

Benefits Provided. Pension benefits vary by division/bargaining unit and are calculated as final average compensation (based on a 3 or 5 year period) and multipliers at 2.50%. Participants are considered to be fully vested in the plan after 6 years. Normal retirement age is 60 with early retirement at age 50 with 25 years of service, or age 55 with 15 years of service, depending on division/bargaining unit.

Employees Covered by Benefit Terms. At the December 31, 2021 valuation date, plan membership consisted of the following:

Inactive employees or beneficiaries currently receiving benefits	109
Inactive employees entitled to but not yet receiving benefits	78
Active employees	<u>40</u>
Total membership	<u><u>227</u></u>

EATON COUNTY, MICHIGAN

Notes to Financial Statements

Contributions. The employer is required to contribute amounts at least equal to the actuarially determined rate, as established by the MERS Retirement Board. The actuarially determined rate is the estimated amount necessary to finance the cost of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. In addition, the employer may establish contribution rates to be paid by its covered employees.

Employer and employee contribution amounts or rates, by division/bargaining unit, were as follows for the year ended September 30, 2022:

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

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

Net Pension Liability. The Department's net pension liability was measured as of December 31, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

Actuarial Assumptions. The total pension liability in the December 31, 2021 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50%
Salary increases	3.00% in the long-term
Investment rate of return	7.00%, net of investment and administrative expense including inflation

The base mortality tables used are constructed as described below and are based on amount weighted sex distinct rates:

- Pre-retirement mortality based on 100% of Pub-2010 Juvenile Mortality Tables for ages 0-17, 100% of PubG-2010 Employee Mortality Tables for Ages 18-80, and 100% of PubG-2010 Healthy Retiree Tables for ages 81-120
- Non-disabled retired plan members and beneficiaries mortality based on 106% of Pub-2010 Juvenile Mortality Tables for ages 0-17, 106% of PubG-2010 Employee Mortality Tables for Ages 18-49, and 106% of PubG-2010 Healthy Retiree Tables for ages 50-120
- Disabled retired plan members mortality based on 100% of Pub-2010 Juvenile Mortality Tables for ages 0-17, and 100% of PubNS-2010 Disabled Retiree Tables for ages 18-120

The actuarial assumptions used in the December 31, 2021 valuation were based on the results of the most recent actuarial experience study of 2014-2018.

EATON COUNTY, MICHIGAN

Notes to Financial Statements

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

Asset Class	Target Allocation	Long-term Expected Real Rate of Return	Expected Money-Weighted Rate of Return
Global equity	60.0%	4.50%	2.70%
Global fixed income	20.0%	2.00%	0.40%
Private investments	20.0%	7.00%	1.40%
	<u>100.0%</u>		
Inflation			2.50%
Administrative expenses netted above			<u>0.25%</u>
Investment rate of return			<u><u>7.25%</u></u>

Discount Rate. The discount rate used to measure the total pension liability as of December 31, 2021 was 7.25% (down from 7.60% at December 31, 2020). The projection of cash flows used to determine the discount rate assumes that employer and employee contributions will be made at the rates agreed upon for employees and the actuarially determined rates for employers. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to pay all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

EATON COUNTY, MICHIGAN

Notes to Financial Statements

Changes in Net Pension Liability

The components of the change in the net pension liability are summarized as follows:

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balances at December 31, 2020	\$ 23,497,512	\$ 16,719,760	\$ 6,777,752
Changes for the year:			
Service cost	289,317	-	289,317
Interest	1,732,584	-	1,732,584
Changes in benefits	(988,916)	-	(988,916)
Differences between expected and actual experience	264,568	-	264,568
Changes in assumptions	862,393	-	862,393
Employer contributions	-	765,831	(765,831)
Employee contributions	-	261,489	(261,489)
Net investment income	-	2,328,633	(2,328,633)
Benefit payments, including refunds of employee contributions	(1,690,020)	(1,690,020)	-
Administrative expense	-	(26,708)	26,708
Net changes	469,926	1,639,225	(1,169,299)
Balances at December 31, 2021	\$ 23,967,438	\$ 18,358,985	\$ 5,608,453

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

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

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

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

EATON COUNTY, MICHIGAN

Notes to Financial Statements

Pension Expense and Deferred Outflows/Inflows of Resources Related to Pensions

For the year ended September 30, 2022, the Department recognized pension expense of \$407,975. The Department reported deferred outflows/inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Deferred Outflows (Inflows) of Resources
Difference between expected and actual experience	\$ 132,284	\$ -	\$ 132,284
Changes in assumptions	431,196	-	431,196
Net difference between projected and actual earnings on pension plan investments	-	1,278,242	(1,278,242)
	563,480	1,278,242	(714,762)
Contributions subsequent to the measurement date	1,234,368	-	1,234,368
Total	\$ 1,797,848	\$ 1,278,242	\$ 519,606

The amount reported as deferred outflows of resources resulting from contributions subsequent to the measurement date will be recognized as a reduction in the net pension liability for the year ending September 30, 2023. Other amounts reported as deferred outflows/inflows of resources related to the pension will be recognized in pension expense as follows:

Year Ended September 30,	Amount
2023	\$ 399,507
2024	(529,060)
2025	(368,385)
2026	(216,824)
Total	\$ (714,762)

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

EATON COUNTY, MICHIGAN

Notes to Financial Statements

15. DEFINED CONTRIBUTION PENSION PLAN - ROAD COMMISSION

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

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

16. NET INVESTMENT IN CAPITAL ASSETS

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

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

EATON COUNTY, MICHIGAN

Notes to Financial Statements

17. COMPONENTS OF FUND BALANCES

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

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

EATON COUNTY, MICHIGAN

Notes to Financial Statements

18. TAX ABATEMENTS

Industrial property tax abatements are granted in the State of Michigan under Public Act 198, as amended, to promote economic development, creation of jobs, and new or improvement facilities. The industrial facilities tax (IFT) exemption must be approved by both the local unit (after a public hearing is held) and the State of Michigan. IFT exemptions can cover real and/or personal property. By State law, the exemption must be applied for no later than six months after commencement of the project, and must be accompanied by a written agreement between the taxpayer and the local unit. An exemption allows for taxation on IFT property at 50% of the local property tax millage rate for a period of 1 to 12 years. Accordingly, such agreements meet the criteria of "tax abatements" under GASB Statement No. 77. Property taxes abated by the County in 2022 amounted to \$133,322.

19. CORONAVIRUS (COVID-19)

In March 2020, the World Health Organization declared the novel coronavirus outbreak (COVID-19) to be a global pandemic. While the pandemic has resulted in an increase in the demands on the County to provide services to its patrons, the Federal Government has also provided significant resources to help mitigate the impacts of COVID-19. Over the past two years, the County has been awarded funds from various sources to be used to respond to the impacts of the COVID-19 pandemic. Of the amount awarded, approximately \$8.4 million was expended and recognized as revenue during the current fiscal year. With these additional Federal resources, at this time management does not believe that the negative financial impact of the pandemic, if any, would be material to the County.

20. SUBSEQUENT EVENTS

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

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

Opioid Settlement

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



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REQUIRED SUPPLEMENTARY INFORMATION

EATON COUNTY, MICHIGAN

Required Supplementary Information

MERS Agent Multiple-Employer Defined Benefit Pension Plan - County
Schedule of Changes in the County's Net Pension Liability and Related Ratios

	Year Ended September 30,			
	2022	2021	2020	2019
Total pension liability				
Service cost	\$ 2,107,851	\$ 1,928,569	\$ 1,893,383	\$ 2,405,615
Interest	12,636,398	11,871,282	11,693,659	11,961,071
Changes in benefit terms	-	2,215	-	(5,789,913)
Differences between expected and actual experience	(892,145)	811,429	109,916	(1,578,253)
Changes of assumptions	6,609,039	5,676,933	6,200,157	(652,644)
Benefit payments, including refunds of employee contributions	(10,607,904)	(10,017,523)	(9,751,251)	(9,113,590)
Net change in total pension liability	<u>9,853,239</u>	<u>10,272,905</u>	<u>10,145,864</u>	<u>(2,767,714)</u>
Total pension liability, beginning of year	<u>170,518,435</u>	<u>160,245,530</u>	<u>150,099,666</u>	<u>152,867,380</u>
Total pension liability, end of year	<u>180,371,674</u>	<u>170,518,435</u>	<u>160,245,530</u>	<u>150,099,666</u>
Plan fiduciary net position				
Employer contributions	5,630,369	4,206,057	4,607,824	4,394,712
Employee contributions	1,650,776	1,571,650	1,662,685	1,821,211
Net investment income (loss)	14,748,211	12,142,818	12,040,150	(3,702,698)
Benefit payments, including refunds of employee contributions	(10,607,904)	(10,017,523)	(9,751,251)	(9,113,590)
Administrative expense	(169,191)	(194,651)	(207,518)	(185,099)
Net change in plan fiduciary net position	<u>11,252,261</u>	<u>7,708,351</u>	<u>8,351,890</u>	<u>(6,785,464)</u>
Plan fiduciary net position, beginning of year	<u>105,866,577</u>	<u>98,158,226</u>	<u>89,806,336</u>	<u>96,591,800</u>
Plan fiduciary net position, end of year	<u>117,118,838</u>	<u>105,866,577</u>	<u>98,158,226</u>	<u>89,806,336</u>
County's net pension liability	<u>\$ 63,252,836</u>	<u>\$ 64,651,858</u>	<u>\$ 62,087,304</u>	<u>\$ 60,293,330</u>
Plan fiduciary net position as a percentage of total pension liability	64.9%	62.1%	61.3%	59.8%
Covered payroll	<u>\$ 18,224,349</u>	<u>\$ 16,840,716</u>	<u>\$ 17,346,961</u>	<u>\$ 16,624,887</u>
County's net pension liability as a percentage of covered payroll	347.1%	383.9%	357.9%	362.7%

See notes to required supplementary information.



Year Ended September 30,			
2018	2017	2016	2015
\$ 2,814,290	\$ 2,952,935	\$ 2,994,010	\$ 2,744,783
11,993,167	11,628,359	10,779,046	10,297,354
(5,257,822)	-	-	-
(942,832)	(1,714,439)	2,594,548	-
-	-	6,193,688	-
(8,493,723)	(7,981,138)	(7,701,609)	(6,954,516)
113,080	4,885,717	14,859,683	6,087,621
152,754,300	147,868,583	133,008,900	126,921,279
152,867,380	152,754,300	147,868,583	133,008,900
7,584,715	2,840,110	4,232,444	2,295,134
1,943,867	1,969,542	2,009,187	1,900,799
11,264,941	8,839,904	(1,200,470)	4,994,651
(8,493,723)	(7,981,138)	(7,701,609)	(6,954,516)
(177,694)	(174,598)	(176,990)	(183,040)
12,122,106	5,493,820	(2,837,438)	2,053,028
84,469,694	78,975,874	81,813,312	79,760,284
96,591,800	84,469,694	78,975,874	81,813,312
\$ 56,275,580	\$ 68,284,606	\$ 68,892,709	\$ 51,195,588
63.2%	55.3%	53.4%	61.5%
\$ 17,610,631	\$ 18,444,571	\$ 18,536,741	\$ 16,927,042
319.6%	370.2%	371.7%	302.4%

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EATON COUNTY, MICHIGAN

Required Supplementary Information

MERS Agent Multiple-Employer Defined Benefit Pension Plan - County
Schedule of Contributions

Fiscal Year Ended September 30,	Actuarially Determined Contribution	Contributions in Relation to the Actuarially Determined Contribution	Contribution (Deficiency) Excess	Covered Payroll	Contributions as Percentage of Covered Payroll
2022	\$ 4,579,587	\$ 5,737,098	\$ 1,157,511	\$ 19,607,491	29.3%
2021	3,612,689	5,273,630	1,660,941	18,856,012	28.0%
2020	4,167,495	4,221,300	53,805	17,212,636	24.5%
2019	4,502,720	4,825,245	322,525	17,717,763	27.2%
2018	4,229,217	4,229,217	-	17,535,135	24.1%
2017	2,969,160	7,219,160	4,250,000	18,923,630	38.1%
2016	4,252,006	4,252,006	-	18,574,547	22.9%
2015	2,649,596	2,649,596	-	17,943,906	14.8%

See notes to required supplementary information.

EATON COUNTY, MICHIGAN

Required Supplementary Information

MERS Agent Multiple-Employer Defined Benefit Pension Plan -

Health and Rehabilitation Services Facility

Schedule of Changes in the Facility's Net Pension Liability and Related Ratios

	Year Ended September 30,			
	2022	2021	2020	2019
Total pension liability				
Service cost	\$ 703,705	\$ 562,314	\$ 585,330	\$ 595,768
Interest	1,163,289	1,016,801	994,930	961,731
Changes in benefit terms	-	-	-	-
Differences between expected and actual experience	(184,944)	106,928	(309,552)	(554,795)
Changes of assumptions	752,087	793,962	281,938	-
Benefit payments, including refunds of employee contributions	(626,074)	(620,397)	(577,198)	(587,793)
Net change in total pension liability	<u>1,808,063</u>	<u>1,859,608</u>	<u>975,448</u>	<u>414,911</u>
Total pension liability, beginning of year	<u>15,267,621</u>	<u>13,408,013</u>	<u>12,432,565</u>	<u>12,017,654</u>
Total pension liability, end of year	<u>17,075,684</u>	<u>15,267,621</u>	<u>13,408,013</u>	<u>12,432,565</u>
Plan fiduciary net position				
Employer contributions	473,466	415,756	417,214	456,002
Employee contributions	281,609	253,903	262,933	271,528
Net investment income (loss)	1,928,258	1,787,597	1,477,611	(447,174)
Benefit payments, including refunds of employee contributions	(626,074)	(620,397)	(577,198)	(587,793)
Administrative expense	(22,793)	(25,061)	(25,473)	(21,803)
Net change in plan fiduciary net position	<u>2,034,466</u>	<u>1,811,798</u>	<u>1,555,087</u>	<u>(329,240)</u>
Plan fiduciary net position, beginning of year	<u>14,153,293</u>	<u>12,341,495</u>	<u>10,786,408</u>	<u>11,115,648</u>
Plan fiduciary net position, end of year	<u>16,187,759</u>	<u>14,153,293</u>	<u>12,341,495</u>	<u>10,786,408</u>
Facility's net pension liability	<u>\$ 887,925</u>	<u>\$ 1,114,328</u>	<u>\$ 1,066,518</u>	<u>\$ 1,646,157</u>
Plan fiduciary net position as a percentage of total pension liability	94.8%	92.7%	92.0%	86.8%
Covered payroll	<u>\$ 9,102,502</u>	<u>\$ 8,707,102</u>	<u>\$ 8,401,022</u>	<u>\$ 8,672,329</u>
Facility's net pension liability as a percentage of covered payroll	9.8%	12.8%	12.7%	19.0%

See notes to required supplementary information.



Year Ended September 30,			
2018	2017	2016	2015
\$ 612,378	\$ 642,065	\$ 589,206	\$ 555,375
907,203	834,018	754,946	686,617
-	(80,340)	(63,415)	-
(302,372)	-	431,055	-
-	-	-	-
(466,787)	(465,386)	(462,355)	(398,998)
750,422	930,357	1,249,437	842,994
11,267,232	10,336,875	9,087,438	8,244,444
12,017,654	11,267,232	10,336,875	9,087,438
451,825	442,343	396,548	356,907
268,181	278,730	245,016	241,066
1,292,379	973,602	(129,789)	491,649
(466,787)	(465,386)	(462,355)	(398,998)
(20,401)	(19,191)	(18,619)	(18,165)
1,525,197	1,210,098	30,801	672,459
9,590,451	8,380,353	8,349,552	7,677,093
11,115,648	9,590,451	8,380,353	8,349,552
\$ 902,006	\$ 1,676,781	\$ 1,956,522	\$ 737,886
92.5%	85.1%	81.1%	91.9%
\$ 8,771,631	\$ 9,299,528	\$ 8,198,547	\$ 7,719,600
10.3%	18.0%	23.9%	9.6%

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EATON COUNTY, MICHIGAN

Required Supplementary Information

MERS Agent Multiple-Employer Defined Benefit Pension Plan -
Health and Rehabilitation Services Facility
Schedule of Contributions

Fiscal Year Ended September 30,	Actuarially Determined Contribution	Contributions in Relation to the Actuarially Determined Contribution	Contribution (Deficiency) Excess	Covered Payroll	Contributions as Percentage of Covered Payroll
2022	\$ 645,537	\$ 645,537	\$ -	\$ 9,946,998	6.5%
2021	457,599	457,599	-	7,976,547	5.7%
2020	417,214	417,214	-	8,707,102	4.8%
2019	421,412	421,412	-	8,772,568	4.8%
2018	459,402	459,402	-	8,672,329	5.3%
2017	448,109	448,109	-	8,771,631	5.1%
2016	420,882	420,882	-	9,299,528	4.5%
2015	384,195	384,195	-	8,198,547	4.7%

See notes to required supplementary information.

EATON COUNTY, MICHIGAN

Required Supplementary Information

MERS Agent Multiple-Employer Defined Benefit Pension Plan - District Health
Schedule of Changes in the District's Net Pension Liability and Related Ratios

	Year Ended September 30,			
	2022	2021	2020	2019
Total pension liability				
Service cost	\$ 289,317	\$ 430,282	\$ 296,444	\$ 331,706
Interest	1,732,584	1,611,903	1,617,283	1,615,788
Changes in benefit terms	(988,916)	(11,127)	(84,853)	(16,866)
Differences between expected and actual experience	264,568	295,860	(125,235)	(463,927)
Changes of assumptions	862,393	915,694	662,230	-
Benefit payments, including refunds of employee contributions	(1,690,020)	(1,478,421)	(1,400,717)	(1,460,059)
Net change in total pension liability	<u>469,926</u>	<u>1,764,191</u>	<u>965,152</u>	<u>6,642</u>
Total pension liability, beginning of year	<u>23,497,512</u>	<u>21,733,321</u>	<u>20,768,169</u>	<u>20,761,527</u>
Total pension liability, end of year	<u>23,967,438</u>	<u>23,497,512</u>	<u>21,733,321</u>	<u>20,768,169</u>
Plan fiduciary net position				
Employer contributions	765,831	460,915	418,506	453,389
Employee contributions	261,489	304,250	260,386	282,890
Net investment income (loss)	2,328,633	1,911,489	1,923,852	(596,857)
Benefit payments, including refunds of employee contributions	(1,690,020)	(1,478,421)	(1,400,717)	(1,460,059)
Administrative expense	(26,708)	(30,757)	(33,124)	(30,048)
Net change in plan fiduciary net position	<u>1,639,225</u>	<u>1,167,476</u>	<u>1,168,903</u>	<u>(1,350,685)</u>
Plan fiduciary net position, beginning of year	<u>16,719,760</u>	<u>15,552,284</u>	<u>14,383,381</u>	<u>15,734,066</u>
Plan fiduciary net position, end of year	<u>18,358,985</u>	<u>16,719,760</u>	<u>15,552,284</u>	<u>14,383,381</u>
District's net pension liability	<u>\$ 5,608,453</u>	<u>\$ 6,777,752</u>	<u>\$ 6,181,037</u>	<u>\$ 6,384,788</u>
Plan fiduciary net position as a percentage of total pension liability	76.6%	71.2%	71.6%	69.3%
Covered payroll	<u>\$ 1,852,964</u>	<u>\$ 2,795,880</u>	<u>\$ 2,330,330</u>	<u>\$ 2,530,932</u>
District's net pension liability as a percentage of covered payroll	302.7%	242.4%	265.2%	252.3%

See notes to required supplementary information.



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

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EATON COUNTY, MICHIGAN

Required Supplementary Information

MERS Agent Multiple-Employer Defined Benefit Pension Plan - District Health
Schedule of Contributions

Fiscal Year Ended September 30,	Actuarially Determined Contribution	Contributions in Relation to the Actuarially Determined Contribution	Contribution (Deficiency) Excess	Covered Payroll	Contributions as Percentage of Covered Payroll
2022	\$ 565,831	\$ 1,389,297	\$ 823,466	\$ 794,660	174.8%
2021	457,211	741,052	283,841	2,393,957	31.0%
2020	425,762	425,762	-	2,436,823	17.5%
2019	424,526	424,526	-	2,522,943	16.8%
2018	459,728	459,728	-	2,710,798	17.0%
2017	502,469	502,469	-	2,830,927	17.7%
2016	429,325	429,325	-	2,891,203	14.8%
2015	430,521	801,445	370,924	2,882,202	27.8%

See notes to required supplementary information.

EATON COUNTY, MICHIGAN

Required Supplementary

Retiree Healthcare Plan - County

Schedule of Changes in the County's Net OPEB Liability and Related Ratios

	Year Ended September 30			
	2022	2021	2020	2019
Total OPEB liability				
Service cost	\$ 360,864	\$ 398,765	\$ 433,428	\$ 558,732
Interest	3,161,358	3,293,073	3,279,352	3,390,464
Differences between expected and actual experience	(303,420)	(4,106,968)	(5,284,718)	(5,699,117)
Changes of assumptions	1,183,137	(16,973)	3,536,937	(419,558)
Benefit payments, including refunds of employee contributions	(1,752,598)	(1,560,163)	(1,896,113)	(1,715,817)
Net change in total OPEB liability	<u>2,649,341</u>	<u>(1,992,266)</u>	<u>68,886</u>	<u>(3,885,296)</u>
Total OPEB liability, beginning of year	<u>51,277,594</u>	<u>53,269,860</u>	<u>53,200,974</u>	<u>57,086,270</u>
Total OPEB liability, end of year	<u>53,926,935</u>	<u>51,277,594</u>	<u>53,269,860</u>	<u>53,200,974</u>
Plan fiduciary net position				
Employer contributions	1,898,503	1,650,994	1,922,464	2,832,132
Net investment income (loss)	(2,497,711)	3,354,149	1,025,356	227,864
Benefit payments, including refunds of employee contributions	(1,752,598)	(1,560,163)	(1,896,113)	(1,715,817)
Administrative expense	(42,789)	(32,212)	(25,884)	(34,008)
Net change in plan fiduciary net position	<u>(2,394,595)</u>	<u>3,412,768</u>	<u>1,025,823</u>	<u>1,310,171</u>
Plan fiduciary net position, beginning of year	<u>18,499,303</u>	<u>15,086,535</u>	<u>14,060,712</u>	<u>12,750,541</u>
Plan fiduciary net position, end of year	<u>16,104,708</u>	<u>18,499,303</u>	<u>15,086,535</u>	<u>14,060,712</u>
County's net OPEB liability	<u>\$ 37,822,227</u>	<u>\$ 32,778,291</u>	<u>\$ 38,183,325</u>	<u>\$ 39,140,262</u>
Plan fiduciary net position as a percentage of total OPEB liability	29.9%	36.1%	28.3%	26.4%
Covered payroll	<u>\$ 6,217,398</u>	<u>\$ 6,518,353</u>	<u>\$ 6,901,522</u>	<u>\$ 7,476,278</u>
County's net OPEB liability as a percentage of covered payroll	608.3%	502.9%	553.3%	523.5%

See notes to required supplementary information.

Year Ended September 30

2018 **2017**

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

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

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

54,833,411 52,607,744

57,086,270 54,833,411

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

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

12,071,303 10,784,747

12,750,541 12,071,303

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

22.3% 22.0%

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

540.6% 410.9%

EATON COUNTY, MICHIGAN

Required Supplementary Information

Retiree Healthcare Plan - County
Schedule of Contributions

Fiscal Year Ended September 30,	Actuarially Determined Contribution	Contributions in Relation to the Actuarially Determined Contribution	Contribution (Deficiency) Excess	Covered Payroll	Contributions as Percentage of Covered Payroll
2022	\$ 3,718,652	\$ 1,898,503	\$ (1,820,149)	\$ 6,217,398	30.5%
2021	4,032,356	1,650,994	(2,381,362)	6,518,353	25.3%
2020	4,210,625	1,922,464	(2,288,161)	6,901,522	27.9%
2019	4,312,583	2,832,132	(1,480,451)	7,476,278	37.9%
2018	4,319,553	1,622,831	(2,696,722)	8,200,982	19.8%
2017	5,041,943	1,545,700	(3,496,243)	10,405,947	14.9%

See notes to required supplementary information.

EATON COUNTY, MICHIGAN

Required Supplementary Information

Retiree Healthcare Plan - County
Schedule of Investment Returns

Fiscal Year Ended September 30,	Annual Return ⁽¹⁾
2022	-13.47%
2021	22.21%
2020	7.29%
2019	1.72%
2018	9.63%
2017	5.06%

⁽¹⁾ Annual money-weighted rate of return, net of investment expenses

See notes to required supplementary information.

EATON COUNTY, MICHIGAN

Required Supplementary Information

Retiree Healthcare Plan - Health and Rehabilitation Services Facility
Schedule of Changes in the Facility's Total OPEB Liability and Related Ratios

	Year Ended September 30,		
	2022	2021	2020
Total OPEB liability			
Service cost	\$ 28,919	\$ 28,197	\$ 18,728
Interest	26,687	31,385	41,632
Effect of economic/demographic gains or losses	(165,214)	(237,039)	9,647
Changes of assumptions	(208,528)	(1,675)	311,986
Benefit payments	(32,800)	(38,483)	(36,096)
Net change in total OPEB liability	(350,936)	(217,615)	345,897
Total OPEB liability, beginning of year	1,168,218	1,385,833	1,039,936
Total OPEB liability, end of year	<u>\$ 817,282</u>	<u>\$ 1,168,218</u>	<u>\$ 1,385,833</u>
Covered payroll	<u>\$ 438,257</u>	<u>\$ 399,196</u>	<u>\$ 551,671</u>
Facility's total OPEB liability as a percentage of covered payroll	186.5%	292.6%	251.2%

See notes to required supplementary information.

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

EATON COUNTY, MICHIGAN

Notes to Required Supplementary Information

MERS Agent Multiple-Employer Defined Benefit Pension Plans

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

The amounts presented for each fiscal year were determined as of December 31 of the preceding year.

GASB 68 was implemented in fiscal year 2015. This schedule is being built prospectively. Ultimately, 10 years of data will be presented.

Assumption changes for 2016. Based on the 2009-2013 Experience Study the following assumptions were changed starting with the December 31, 2015 valuation: (1) mortality table was adjusted to reflect longer lifetimes, (2) assumed annual rate of return of investment return, net of all expenses, was lowered from 8% to 7.75% (3) asset smoothing period was changed from 10 years to 5 years (4) the amortization period was moved to a fixed period amortization for the December 31, 2015 annual valuations.

Changes in benefit terms for 2018. Effective October 1, 2017 the defined benefit pension multiplier was decreased from 2.5% to 2.0% for future service credit for a portion of the employee population.

Changes in benefit terms for 2019. Effective February 1, 2019 the defined benefit multiplier was decreased from 3.2% to 2.0% for future service credit for a portion of the employee population.

Assumption changes for 2019. Revised wages were adjusted by a factor to reflect the changes in definition of compensation which are scheduled to occur during 2019.

Assumption changes for 2020. Amounts reported as changes of assumptions resulted primarily from a decrease in the assumed rate of return from 7.75% to 7.35%, and a decrease in the assumed rate of wage inflation from 3.75% to 3.00%.

Assumption changes for 2021. Amounts reported as changes of assumptions related to updated demographic assumptions, including adjustments to the following actuarial assumptions: mortality, retirement, disability, and termination rates.

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

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

EATON COUNTY, MICHIGAN

Notes to Required Supplementary Information

MERS Agent Multiple-Employer Defined Benefit Pension Plans

Notes to Schedule of Contributions

GASB 68 was implemented in fiscal year 2015. This schedule is being built prospectively. Ultimately, 10 years of data will be presented.

County. The employer contributions for the fiscal year ended September 30, 2017 include \$4,250,000 contributed by MERS, under the terms of a Settlement Agreement entered into between the County, MERS, and three (3) of the bargaining units representing County employees in 1997.

Valuation Date	Actuarially determined contribution rates are calculated as of the December 31 that is 21 months prior to the beginning of the fiscal year in which contributions are reported.

Methods and assumptions used to determine contribution rates (2022, based on the 12/31/2019 actuarial valuation):

Actuarial cost method	Entry-age normal
Amortization method	Level percent of payroll
Remaining amortization period	County: 17-19 years, depending on division/bargaining unit Facility: 17 years District Health: 19 years
Asset valuation method	5-year smooth market
Inflation	2.50%
Salary increases	3.00% in the long-term
Investment rate of return	7.35%, net of investment and administrative expense including inflation
Normal retirement age	Age 60
Mortality	50% Female/50% Male blend of the RP-2014 Healthy Annuitant Mortality Tables with rates multiplied by 105%, the RP-2014 Employee Mortality Tables, and the RP-2014 Juvenile Mortality Tables

EATON COUNTY, MICHIGAN

Notes to Required Supplementary Information

Retiree Healthcare Plans

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

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

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

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

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

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

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

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

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

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

EATON COUNTY, MICHIGAN

Notes to Required Supplementary Information

Notes to Schedule of Contributions - County

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

Valuation Date December 31, 2020 funding valuation

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry-age normal
Amortization method	Level dollar, closed
Remaining amortization period	17 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.

Retiree Healthcare Plans

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	Pre 65: Initial trend of 7.50% gradually decreasing to an ultimate trend rate of 3.50% in year 12. Post 65: Initial trend of 6.25% gradually decreasing to an ultimate trend rate of 3.50% in year 12.
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, 2022

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

continued...

EATON COUNTY, MICHIGAN

Detailed Schedule of Revenues and Other Financing Sources

Budget and Actual - General Fund

For the Year Ended September 30, 2022

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

continued...

EATON COUNTY, MICHIGAN

Detailed Schedule of Revenues and Other Financing Sources

Budget and Actual - General Fund

For the Year Ended September 30, 2022

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

concluded

EATON COUNTY, MICHIGAN

Detailed Schedule of Expenditures and Other Financing Uses

Budget and Actual - General Fund

For the Year Ended September 30, 2022

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

continued...

EATON COUNTY, MICHIGAN

Detailed Schedule of Expenditures and Other Financing Uses

Budget and Actual - General Fund

For the Year Ended September 30, 2022

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

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EATON COUNTY, MICHIGAN

Combining Balance Sheet

Nonmajor Governmental Funds

September 30, 2022

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

Combining Balance Sheet

Nonmajor Governmental Funds
September 30, 2022

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

continued...

EATON COUNTY, MICHIGAN

Combining Balance Sheet

Nonmajor Governmental Funds

September 30, 2022

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

Combining Balance Sheet

Nonmajor Governmental Funds
September 30, 2022

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

continued...

EATON COUNTY, MICHIGAN

Combining Balance Sheet

Nonmajor Governmental Funds
September 30, 2022

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

Combining Balance Sheet

Nonmajor Governmental Funds
September 30, 2022

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

concluded

EATON COUNTY, MICHIGAN

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Governmental Funds

For the Year Ended September 30, 2022

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

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Governmental Funds
For the Year Ended September 30, 2022

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

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EATON COUNTY, MICHIGAN

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Governmental Funds

For the Year Ended September 30, 2022

	Special Revenue Funds				
	Community Corrections	Homeland Security	Drug Law Enforcement - Prosecutor	District Court Sobriety	Michigan Justice Training
Revenues					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-
Intergovernmental - federal/state	100,419	97,561	-	32,977	7,890
Charges for services	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Interest and rents	-	-	-	-	-
Other	-	-	-	-	-
Total revenues	<u>100,419</u>	<u>97,561</u>	<u>-</u>	<u>32,977</u>	<u>7,890</u>
Expenditures					
Current:					
Judicial	-	-	-	-	-
General government	-	-	-	-	-
Public safety	100,419	93,998	-	32,977	7,185
Health and social services	-	-	-	-	-
Other	-	-	-	-	-
Capital outlay	-	-	-	-	-
Debt service:					
Principal	-	-	-	-	-
Lease principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total expenditures	<u>100,419</u>	<u>93,998</u>	<u>-</u>	<u>32,977</u>	<u>7,185</u>
Revenues over (under) expenditures	<u>-</u>	<u>3,563</u>	<u>-</u>	<u>-</u>	<u>705</u>
Other financing sources (uses)					
Issuance of long-term leases	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>-</u>	<u>3,563</u>	<u>-</u>	<u>-</u>	<u>705</u>
Fund balances, beginning of year	<u>-</u>	<u>48,098</u>	<u>22,167</u>	<u>-</u>	<u>5,691</u>
Fund balances, end of year	<u>\$ -</u>	<u>\$ 51,661</u>	<u>\$ 22,167</u>	<u>\$ -</u>	<u>\$ 6,396</u>

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Governmental Funds
For the Year Ended September 30, 2022

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

continued...

EATON COUNTY, MICHIGAN

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Governmental Funds

For the Year Ended September 30, 2022

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

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Governmental Funds
For the Year Ended September 30, 2022

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

concluded

EATON COUNTY, MICHIGAN

Schedule of Revenues, Expenditures and Changes in Fund Balances

Budget and Actual - Nonmajor Special Revenue Funds

For the Year Ended September 30, 2022

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

Schedule of Revenues, Expenditures and Changes in Fund Balances

Budget and Actual - Nonmajor Special Revenue Funds

For the Year Ended September 30, 2022

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

continued...

EATON COUNTY, MICHIGAN

Schedule of Revenues, Expenditures and Changes in Fund Balances

Budget and Actual - Nonmajor Special Revenue Funds

For the Year Ended September 30, 2022

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

Schedule of Revenues, Expenditures and Changes in Fund Balances

Budget and Actual - Nonmajor Special Revenue Funds

For the Year Ended September 30, 2022

Remonumentation Grant			Register of Deeds Technology			Drug Law Enforcement - Sheriff		
Final Budget	Actual	Actual Over (Under) Final Budget	Final Budget	Actual	Actual Over (Under) Final Budget	Final Budget	Actual	Actual Over (Under) Final Budget
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
64,300	55,788	(8,512)	-	-	-	-	-	-
18,618	18,618	-	85,000	93,115	8,115	-	-	-
-	-	-	-	-	-	4,000	2,031	(1,969)
-	-	-	50	475	425	-	-	-
-	-	-	-	-	-	-	-	-
82,918	74,406	(8,512)	85,050	93,590	8,540	4,000	2,031	(1,969)
-	-	-	-	-	-	-	-	-
82,981	82,981	-	36,300	21,370	(14,930)	-	-	-
-	-	-	-	-	-	4,000	-	(4,000)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
82,981	82,981	-	36,300	21,370	(14,930)	4,000	-	(4,000)
(63)	(8,575)	(8,512)	48,750	72,220	23,470	-	2,031	2,031
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	(44,500)	(44,500)	-	-	-	-
-	-	-	(44,500)	(44,500)	-	-	-	-
(63)	(8,575)	(8,512)	4,250	27,720	23,470	-	2,031	2,031
20,471	20,471	-	71,389	71,389	-	21,523	21,523	-
\$ 20,408	\$ 11,896	\$ (8,512)	\$ 75,639	\$ 99,109	\$ 23,470	\$ 21,523	\$ 23,554	\$ 2,031

continued...

EATON COUNTY, MICHIGAN

Schedule of Revenues, Expenditures and Changes in Fund Balances

Budget and Actual - Nonmajor Special Revenue Funds

For the Year Ended September 30, 2022

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

Schedule of Revenues, Expenditures and Changes in Fund Balances

Budget and Actual - Nonmajor Special Revenue Funds

For the Year Ended September 30, 2022

Priority Court			Community Corrections			Homeland Security		
Final Budget	Actual	Actual Over (Under) Final Budget	Final Budget	Actual	Actual Over (Under) Final Budget	Final Budget	Actual	Actual Over (Under) Final Budget
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
113,630	113,627	(3)	122,662	100,419	(22,243)	127,500	97,561	(29,939)
10,300	5,165	(5,135)	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
123,930	118,792	(5,138)	122,662	100,419	(22,243)	127,500	97,561	(29,939)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
123,930	118,792	(5,138)	122,662	100,419	(22,243)	127,500	93,998	(33,502)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
123,930	118,792	(5,138)	122,662	100,419	(22,243)	127,500	93,998	(33,502)
-	-	-	-	-	-	-	3,563	3,563
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	3,563	3,563
-	-	-	-	-	-	48,098	48,098	-
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 48,098	\$ 51,661	\$ 3,563

continued...

EATON COUNTY, MICHIGAN

Schedule of Revenues, Expenditures and Changes in Fund Balances

Budget and Actual - Nonmajor Special Revenue Funds

For the Year Ended September 30, 2022

	Drug Law Enforcement - Prosecutor			District Court Sobriety		
	Final Budget	Actual	Actual Over (Under) Final Budget	Final Budget	Actual	Actual Over (Under) Final Budget
Revenues						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental - Federal/state	-	-	-	33,000	32,977	(23)
Charges for services	-	-	-	-	-	-
Fines and forfeitures	2,300	-	(2,300)	-	-	-
Interest and rent	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total revenues	<u>2,300</u>	<u>-</u>	<u>(2,300)</u>	<u>33,000</u>	<u>32,977</u>	<u>(23)</u>
Expenditures						
Current:						
Judicial	-	-	-	-	-	-
General government	-	-	-	-	-	-
Public safety	7,000	-	(7,000)	33,000	32,977	(23)
Health and social services	-	-	-	-	-	-
Other	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Lease principal	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total expenditures	<u>7,000</u>	<u>-</u>	<u>(7,000)</u>	<u>33,000</u>	<u>32,977</u>	<u>(23)</u>
Revenues over (under) expenditures	<u>(4,700)</u>	<u>-</u>	<u>4,700</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other financing sources (uses)						
Issuance of long-term leases	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	(1,000)	-	(1,000)	-	-	-
Total other financing sources (uses)	<u>(1,000)</u>	<u>-</u>	<u>(1,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>(5,700)</u>	<u>-</u>	<u>5,700</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances, beginning of year	<u>22,167</u>	<u>22,167</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances, end of year	<u>\$ 16,467</u>	<u>\$ 22,167</u>	<u>\$ 5,700</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Schedule of Revenues, Expenditures and Changes in Fund Balances

Budget and Actual - Nonmajor Special Revenue Funds

For the Year Ended September 30, 2022

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

continued...

EATON COUNTY, MICHIGAN

Schedule of Revenues, Expenditures and Changes in Fund Balances

Budget and Actual - Nonmajor Special Revenue Funds

For the Year Ended September 30, 2022

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

Schedule of Revenues, Expenditures and Changes in Fund Balances

Budget and Actual - Nonmajor Special Revenue Funds

For the Year Ended September 30, 2022

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

continued...

EATON COUNTY, MICHIGAN

Schedule of Revenues, Expenditures and Changes in Fund Balances

Budget and Actual - Nonmajor Special Revenue Funds

For the Year Ended September 30, 2022

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

Schedule of Revenues, Expenditures and Changes in Fund Balances

Budget and Actual - Nonmajor Special Revenue Funds

For the Year Ended September 30, 2022

Youth Facility Donations			Sheriff Donations			Animal Control Donations		
Final Budget	Actual	Actual Over (Under) Final Budget	Final Budget	Actual	Actual Over (Under) Final Budget	Final Budget	Actual	Actual Over (Under) Final Budget
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
4,100	4,468	368	2,500	3,533	1,033	2,000	2,242	242
4,100	4,468	368	2,500	3,533	1,033	2,000	2,242	242
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	2,500	2,987	487	2,000	-	(2,000)
-	-	-	-	-	-	-	-	-
4,100	3,710	(390)	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
4,100	3,710	(390)	2,500	2,987	487	2,000	-	(2,000)
-	758	758	-	546	546	-	2,242	2,242
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	758	758	-	546	546	-	2,242	2,242
1,118	1,118	-	10,271	10,271	-	13,850	13,850	-
\$ 1,118	\$ 1,876	\$ 758	\$ 10,271	\$ 10,817	\$ 546	\$ 13,850	\$ 16,092	\$ 2,242

continued...

EATON COUNTY, MICHIGAN

Schedule of Revenues, Expenditures and Changes in Fund Balances

Budget and Actual - Nonmajor Special Revenue Funds

For the Year Ended September 30, 2022

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

Schedule of Revenues, Expenditures and Changes in Fund Balances

Budget and Actual - Nonmajor Special Revenue Funds

For the Year Ended September 30, 2022

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

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EATON COUNTY, MICHIGAN

Combining Statement of Net Position

Nonmajor Enterprise Funds

September 30, 2022

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

EATON COUNTY, MICHIGAN

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

Nonmajor Enterprise Funds

For the Year Ended September 30, 2022

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

EATON COUNTY, MICHIGAN

Combining Statement of Cash Flows

Nonmajor Enterprise Funds

For the Year Ended September 30, 2022

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

EATON COUNTY, MICHIGAN

Combining Statement of Net Position

Internal Service Funds

September 30, 2022

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

Combining Statement of Net Position

Internal Service Funds

September 30, 2022

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

EATON COUNTY, MICHIGAN

Combining Statement of Revenues, Expenses and

Changes in Fund Net Position

Internal Service Funds

For the Year Ended September 30, 2022

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

Combining Statement of Revenues, Expenses and

Changes in Fund Net Position

Internal Service Funds

For the Year Ended September 30, 2022

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

EATON COUNTY, MICHIGAN

Combining Statement of Cash Flows

Internal Service Funds

For the Year Ended September 30, 2022

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

Combining Statement of Cash Flows

Internal Service Funds
For the Year Ended September 30, 2022

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

EATON COUNTY, MICHIGAN

Combining Statement of Fiduciary Net Position

Custodial Funds

September 30, 2022

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

Combining Statement of Fiduciary Net Position

Custodial Funds
September 30, 2022

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

EATON COUNTY, MICHIGAN

Combining Statement of Changes in Fiduciary Net Position

Custodial Funds

September 30, 2022

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

Combining Statement of Changes in Fiduciary Net Position

Custodial Funds
September 30, 2022

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

EATON COUNTY, MICHIGAN

Governmental Funds Balance Sheet and Statement of Net Position

Board of Public Works Component Unit

September 30, 2022

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

Governmental Funds Balance Sheet and Statement of Net Position

Board of Public Works Component Unit

September 30, 2022

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

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EATON COUNTY, MICHIGAN

Reconciliation

Fund Balances of Governmental Funds
to Net Position of Governmental Activities
Board of Public Works Component Unit
September 30, 2022

Total fund balances for governmental funds	\$	-

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

The focus of governmental funds is on short-term financing. Accordingly, some assets will not be available to pay for current period expenditures. Those assets (such as certain receivables) are offset by deferred inflows in the governmental funds, and thus are not included in fund balance.

Deferred installment sales receivable	2,250,128

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

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

Net position of governmental activities	\$	-

EATON COUNTY, MICHIGAN

Governmental Fund Revenues, Expenditures and Changes in Fund Balance and

Statement of Activities

Board of Public Works Component Unit

For the Year Ended September 30, 2022

	Debt Service Funds		
	Grand Ledge Water System	Brookfield Water/Sewer Systems	Total
Revenues			
Intergovernmental - local	\$ 561,556	\$ 166,822	\$ 728,378
Expenditures / expenses			
Debt service:			
Principal	515,000	155,000	670,000
Interest and fiscal charges	46,556	11,822	58,378
Total expenditures/expenses	561,556	166,822	728,378
Net change in fund balance / change in net position	-	-	-
Fund balances / net position, beginning of year	-	-	-
Fund balances / net position, end of year	\$ -	\$ -	\$ -

Governmental Fund Revenues, Expenditures and Changes in Fund Balance and

Statement of Activities
Board of Public Works Component Unit
For the Year Ended September 30, 2022

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

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EATON COUNTY, MICHIGAN

Reconciliation

Net Changes in Fund Balances of Governmental Funds
to Change in Net Position of Governmental Activities
Board of Public Works Component Unit
For the Year Ended September 30, 2022

Net change in fund balance - total governmental funds	\$ -

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

Amounts received from local governments for the payment of bond principal is recorded in the funds as revenue, but eliminated for the Statement of Activities.

Collections attributable to bond principal and accrued interest	(668,050)

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

Repayment of debt principal	670,000

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

Amortization of bond premium	7,935
Amortization of deferred charge on refunding	(9,885)

Change in net position of governmental activities	<u><u>\$ -</u></u>

EATON COUNTY, MICHIGAN

Governmental Funds Balance Sheet and Statement of Net Position

Drainage Districts Component Unit
September 30, 2022

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

Governmental Funds Balance Sheet and Statement of Net Position

Drainage Districts Component Unit
September 30, 2022

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

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EATON COUNTY, MICHIGAN

Reconciliation

Fund Balances of Governmental Funds
to Net Position of Governmental Activities
Drainage Districts Component Unit
September 30, 2022

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

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

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

Capital assets not being depreciated	5,815,464
Capital assets being depreciated, net	70,034,542

Because the focus of governmental funds is on short-term financing, some assets will not be available to pay for current expenditures. Those assets (i.e. receivables) are offset by deferred inflows of resources in the governmental funds and, therefore, not included in fund balance.

Deferred special assessments	26,780,345

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

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

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

EATON COUNTY, MICHIGAN

Governmental Fund Revenues, Expenditures and Changes in Fund Balance and

Statement of Activities

Drainage Districts Component Unit

For the Year Ended September 30, 2022

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

Governmental Fund Revenues, Expenditures and Changes in Fund Balance and

Statement of Activities

Drainage Districts Component Unit

For the Year Ended September 30, 2022

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

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EATON COUNTY, MICHIGAN

Reconciliation

Net Changes in Fund Balances of Governmental Funds
to Change in Net Position of Governmental Activities
Drainage Districts Component Unit
For the Year Ended September 30, 2022

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

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

Revenues in the Statement of Activities that do not provide current resources are not reported as revenues in the funds, but rather are deferred to subsequent fiscal years.

Change in deferred special assessments	3,054,780

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

Purchases of capital assets	4,526,469
Depreciation expense	(2,922,258)

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

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

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

Change in accrual for interest payable on long-term debt	(45,908)
Amortization of bond premium	57,954
Amortization of deferred charge on refunding	(32,867)

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

EATON COUNTY, MICHIGAN

Governmental Funds Balance Sheet and Statement of Net Position

District Health Department Component Unit

September 30, 2022

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

EATON COUNTY, MICHIGAN

Reconciliation

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

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

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

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

Capital assets being depreciated/amortized, net	453,360

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

Leases payable	(459,408)

Accrued compensated absences	(215,462)

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

Net pension liability	(5,608,453)

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

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

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

EATON COUNTY, MICHIGAN

Governmental Fund Revenues, Expenditures and Changes in Fund Balance and

Statement of Activities

District Health Department Component Unit

For the Year Ended September 30, 2022

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

EATON COUNTY, MICHIGAN

Reconciliation

Net Changes in Fund Balances of Governmental Funds
to Change in Net Position of Governmental Activities
District Health Department Component Unit
For the Year Ended September 30, 2022

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

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

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

Depreciation/amortization expense	(60,259)

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

Principal payments on long-term leases	49,644

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

Change in accrual for accrued compensated absences	23,619

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

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

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SINGLE AUDIT ACT COMPLIANCE

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**INDEPENDENT AUDITORS' REPORT ON THE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
REQUIRED BY THE UNIFORM GUIDANCE**

March 24, 2023

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

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of **Eaton County, Michigan** (the "County") as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated March 24, 2023, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditure of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

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EATON COUNTY, MICHIGAN

Schedule of Expenditures of Federal Awards

For the Year Ended September 30, 2022

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

continued...

EATON COUNTY, MICHIGAN

Schedule of Expenditures of Federal Awards

For the Year Ended September 30, 2022

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

continued...

EATON COUNTY, MICHIGAN

Schedule of Expenditures of Federal Awards

For the Year Ended September 30, 2022

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

concluded.

See accompanying notes to the schedule of expenditures of federal awards.

EATON COUNTY, MICHIGAN

Notes to Schedule of Expenditures of Federal Awards

1. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of *Eaton County, Michigan* (the "County") under programs of the federal government for the year ended September 30, 2022. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position or cash flows of the County.

The County's reporting entity is defined in Note 1 of the financial statements. The County's financial statement includes the operations of the Eaton County Road Commission discretely presented component unit and the Eaton County Health and Rehabilitation Services Facility enterprise fund, which received federal awards that are not included in the Schedule for the year ended September 30, 2022 as these entities were separately audited.

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting, which is described in Note 1 to the County's financial statements. Such expenditures are recognized following the cost principles contained in the Uniform Guidance or other applicable guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Pass-through entity identifying numbers are presented where available.

2. DE MINIMIS COST RATE

For purposes of charging indirect costs to federal awards, the County has not elected to use the 10 percent de minimis cost rate as permitted by §200.414 of the Uniform Guidance.

3. PASS-THROUGH AGENCIES

The County receives certain federal grant as subawards from non-federal entities. Pass-through entities, where applicable, have been identified in the Schedule with an abbreviation, defined as follows:

Pass-through Agency Abbreviation	Pass-through Agency Name
IC	Ingham County
IIR	Institute for Intergovernmental Research
MCRH	Michigan Center for Rural Health
MDE	Michigan Department of Education
EGLE	Michigan Department of Energy, Great Lakes, and Environment
MDHHS	Michigan Department of Health and Human Services
MDNR	Michigan Department of Natural Resources
MSP	Michigan State Police
SCAO	State Court Administrative Office





**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

March 24, 2023

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of **Eaton County, Michigan** (the "County"), as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated March 24, 2023. Our report includes a reference to other auditors who audited the financial statements of the Eaton County Health and Rehabilitation Services Facility enterprise fund and the Eaton County Road Commission discretely presented component unit, as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors. The financial statements of the Eaton County Health and Rehabilitation Services and the Eaton County Road Commission were not audited in accordance with *Government Auditing Standards*.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as described in the accompanying schedule of findings and questioned costs, we did identify certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.



A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiency described in the accompanying schedule of findings and questioned costs as item 2022-001 to be a material weakness.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as items 2022-002 and -003 to be significant deficiencies.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Eaton County, Michigan's Response to Findings

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

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

March 24, 2023

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the compliance of **Eaton County, Michigan** (the "County") with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended September 30, 2022. The County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

The County's basic financial statements include the operations of the Eaton County Road Commission and the Eaton County Health and Rehabilitation Services Facility enterprise fund, which received federal awards, which are not included in the schedule of expenditures of federal awards for the year ended September 30, 2022. Our audit, described below, did not include the operations of the Eaton County Road Commission and the Eaton County Health and Rehabilitation Services Facility enterprise fund because these entities engaged other auditors to perform their financial statement audits and did not meet the threshold for a single audit in accordance with Uniform Guidance.

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Independent Auditors' Responsibilities for the Audit of Compliance section of our report.

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



Responsibilities of Management for Compliance

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

Independent Auditors' Responsibilities for the Audit of Compliance

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

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

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

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

Other Matters

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

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

Report on Internal Control Over Compliance

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

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2022-004 to be a significant deficiency.

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

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

Purpose of this Report

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

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EATON COUNTY, MICHIGAN

Schedule of Findings and Questioned Costs

For the Year Ended September 30, 2022

SECTION I - SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

Material weakness(es) identified? X yes no

Significant deficiency(ies) identified? X yes none reported

Noncompliance material to financial statements noted? yes X no

Federal Awards

Internal control over major programs:

Material weakness(es) identified? yes X no

Significant deficiency(ies) identified? X yes none reported

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

Identification of major programs:

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

Dollar threshold used to distinguish between Type A and Type B programs: \$ 750,000

Auditee qualified as low-risk auditee? X yes no

EATON COUNTY, MICHIGAN

Schedule of Findings and Questioned Costs

For the Year Ended September 30, 2022

SECTION II – FINANCIAL STATEMENT FINDINGS

2022-001 – Material Audit Adjustments

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

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

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

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

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

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

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

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

Responsible Official. Connie Sobie, Controller/Administrator

Estimated Completion Date. September 30, 2023

EATON COUNTY, MICHIGAN

Schedule of Findings and Questioned Costs

For the Year Ended September 30, 2022

SECTION II – FINANCIAL STATEMENT FINDINGS (Continued)

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

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

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

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

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

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

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

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

Responsible Official. Colette Scrimger, Health Officer

Estimated Completion Date. September 30, 2023.

EATON COUNTY, MICHIGAN

Schedule of Findings and Questioned Costs

For the Year Ended September 30, 2022

SECTION II – FINANCIAL STATEMENT FINDINGS (Concluded)

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

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

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

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

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

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

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

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

Responsible Official. Colette Scrimger, Health Officer

Estimated Completion Date. September 30, 2023.

EATON COUNTY, MICHIGAN

Schedule of Findings and Questioned Costs

For the Year Ended September 30, 2022

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

2022-04 – Expenditure Estimates Charged to Federal Programs

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

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

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

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

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

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

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

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

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

Responsible Official. Connie Sobie, Controller/Administrator

Estimated Completion Date. September 30, 2023.



EATON COUNTY, MICHIGAN

Summary Schedule of Prior Audit Findings

For the Year Ended September 30, 2022

None reported.

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INDEPENDENT AUDITORS' COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE

March 24, 2023

Board of Commissioners
Eaton County, Michigan
Charlotte, Michigan

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of **Eaton County, Michigan** (the "County") as of and for the year ended September 30, 2022, and have issued our report thereon dated March 24, 2023. We did not audit the financial statements of the Eaton County Health and Rehabilitation Services enterprise fund or the Eaton County Road Commission discretely presented component unit. Those financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinion on the financial statements and this report, insofar as they relate to the Eaton County Health and Rehabilitation Services enterprise fund and the Eaton County Road Commission discretely presented component unit, are based solely on the reports of other auditors. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated December 23, 2022, our responsibility, as described by professional standards, is to form and express opinions about whether the financial statements that have been prepared by management with your oversight are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

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

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



We have provided our findings regarding internal control over financial reporting and compliance noted during our audit in a separate letter to you dated March 24, 2023. In addition, we noted a certain other matter which is included in Attachment A to this letter.

Planned Scope and Timing of the Audit

We performed the audit according to the planned scope and timing previously communicated to you in our engagement letter and in our meeting about planning matters on November 30, 2022.

Compliance with All Ethics Requirements Regarding Independence

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

Significant Risks Identified

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

Qualitative Aspects of the County's Significant Accounting Practices

Significant Accounting Policies

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

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

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

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements were:

- Management's estimate of the useful lives of depreciable capital assets is based on the length of time it is believed that those assets will provide some economic benefit in the future.
- Management's estimate of the accrued compensated absences is based on current hourly rates and policies regarding payment of sick and vacation banks.
- Management's estimate of the allowance for uncollectible receivable balances is based on past experience and future expectation for collection of various account balances.
- Management's estimate of the insurance claims incurred but not reported is based on information provided by the entity's third party administrators and subsequent claims activity.
- Management's estimate of the discount rate used for leases, the lease term and lease payments/receipts is based on the County's incremental borrowing rate and consideration of the noncancelable period of the lease and reasonably certain lease options.
- The assumptions used in the actuarial valuations of the other postemployment benefits plans are based on historical trends and industry standards.

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

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

Significant Difficulties Encountered During the Audit

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

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. The material misstatements detected as a result of audit procedures and corrected by management are described in the Schedule of Findings and Questioned Costs issued in connection with the Single Audit.

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

Disagreements with Management

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

Representations Requested from Management

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

Management's Consultations with Other Accountants

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

Other Significant Matters, Findings, or Issues

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

Other Information in Documents Containing Audited Financial Statements

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

Upcoming Changes in Accounting Standards

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

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

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

EATON COUNTY, MICHIGAN

Attachment A - Comments and Recommendations

For the September 30, 2022 Audit

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

Bank Reconciliations

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

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EATON COUNTY, MICHIGAN

Attachment B – Upcoming Changes in Accounting Standards / Regulations

For the September 30, 2022 Audit

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

GASB 91 ■ Conduit Debt Obligations

Effective 12/15/2022 (your FY 2023)

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

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

Effective 06/15/2023 (your FY 2023)

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

GASB 96 ■ Subscription-Based Information Technology Arrangements

Effective 06/15/2023 (your FY 2023)

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

GASB 99 ■ Omnibus 2022

Effective 06/15/2023 (your FY 2023)

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

EATON COUNTY, MICHIGAN

■ Attachment B – Upcoming Changes in Accounting Standards / Regulations

For the September 30, 2022 Audit

GASB 100 ■ Accounting Changes and Error Corrections

Effective 06/15/2024 (your FY 2024)

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

GASB 101 ■ Compensated Absences

Effective 12/15/2024 (your FY 2025)

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

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EATON COUNTY, MICHIGAN

Attachment C – Management Representations

For the September 30, 2022 Audit

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



EATON COUNTY CONTROLLER/PERSONNEL

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

Connie L. Sobie
Controller/Administrator

Melissa L. Ballard
Finance Director

Ben Dawson
Human Resources Director

March 24, 2023

Rehmann Robson
675 Robinson Road
Jackson, Michigan 49203

This representation letter is provided in connection with your audit of the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of **Eaton County, Michigan** (the "County") as of and for the year ended September 30, 2022, and the related notes to the financial statements, for the purpose of expressing opinions on whether the basic financial statements present fairly, in all material respects, the financial position, results of operations, and cash flows, where applicable, and the respective budgetary comparison for the General Fund and the major special revenue fund of the County in conformity with accounting principles generally accepted for governments in the United States of America (U.S. GAAP).

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

We confirm that, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves as of March 24, 2023:

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated December 23, 2022, for the preparation and fair presentation of the financial statements of the various opinion units referred to above in accordance with U.S. GAAP.
2. The financial statements referred to above have been fairly presented in accordance with U.S. GAAP, and include all properly classified funds, required supplementary information, and notes to the basic financial statements.
3. We have reviewed and approved the various adjusting journal entries that were proposed by you for recording in our books and records and reflected in the financial statements.
4. With respect to any assistance you provided in drafting the financial statements and related notes, we have performed the following:
 - a. Made all management decisions and performed all management functions;
 - b. Assigned a competent individual to oversee the services;
 - c. Evaluated the adequacy of the services performed;

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

22. All required supplementary information is measured and presented within the prescribed guidelines.
23. We believe that the actuarial assumptions and methods used to measure pension and other postemployment benefit liabilities and costs for financial accounting purposes are appropriate in the circumstances.
24. We are responsible for the fair presentation of the County's net pension liability as calculated by the Municipal Employees' Retirement System of Michigan (MERS) and related amounts. We provided MERS with complete and accurate information regarding the County's participation in the plan, and have reviewed the information provided by MERS for inclusion in the County's financial statements.
25. There were no omissions from the participants' data provided to the single-employer OPEB Plan's actuary for the purpose of determining the actuarial present value of the Plan's benefit obligations and the other actuarially determined amounts in the financial statements.
26. The single-employer OPEB Plan's administrator agrees with the actuarial methods and assumptions and methods used by the actuary for funding purposes and for determining the Plan's benefit obligations and has no knowledge or belief that such methods or assumptions are inappropriate in the circumstances. We did not give any, nor cause any, instructions to be given to the Plan's actuary with respect to the values of amounts derived, and we are not aware of any matters that have impacted the independence or objectivity of the Plan's actuary.
27. The following have been properly recorded and disclosed in the financial statements:
 - a. The actuarial methods or assumptions used in calculating amounts recorded or disclosures in the financial statements.
 - b. Changes in the single-employer OPEB Plan's provisions between the actuarial valuation date and the date of this letter.
28. All required filings of the single-employer OPEB Plan's documents with the appropriate agencies have been made.
29. The single-employer OPEB Plan (and the trust established by the Plan) is qualified under the appropriate section of the internal revenue code and we intend to continue as a qualified plan (and trust). The Plan sponsor has operated the Plan in a manner that did not jeopardize this tax status.
30. The single-employer OPEB Plan has complied with the Department of Labor's regulations concerning the timely remittance of participants' contributions to trusts containing assets of the Plan.
31. The single-employer OPEB Plan's management has obtained and reviewed the relevant service auditor's SOC-1 reports and management is performing the applicable user control.
32. In March 2020, the World Health Organization declared the novel coronavirus outbreak (COVID-19) to be a global pandemic. While the pandemic has resulted in an increase in the demands on the County to provide services to its patrons, the Federal Government has also provided significant resources to help mitigate the impacts of COVID-19. Over the past two years, the County has been awarded funds from various sources to be used to respond to the impacts of the COVID-19 pandemic. Of the amount awarded, approximately \$8.4 million was expended and recognized as revenue during the current fiscal year. With these additional Federal resources, at this time management does not believe that the negative financial impact of the pandemic, if any, would be material to the County.

Information Provided

33. We have provided you with:
 - a. Access to all information, of which we are aware that is relevant to the preparation and fair presentation of the financial statements of the various opinion units referred to above, such as records, documentation, meeting minutes, and other matters;
 - b. Additional information that you have requested from us for the purpose of the audit; and
 - c. Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.

34. All transactions have been recorded in the accounting records and are reflected in the financial statements.
35. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
36. We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
 - d. Management;
 - e. Employees who have significant roles in internal control; or
 - f. Others where the fraud could have a material effect on the financial statements.
37. We have no knowledge of any instances, that have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance, whether communicated by employees, former employees, vendors (contractors), regulators, or others.
38. We have no knowledge of any instances that have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that has a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
39. We have no knowledge of any instances that have occurred or are likely to have occurred of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
40. We have a process to track the status of audit findings and recommendations.
41. We have identified for you all previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
42. We have provided views on your reported audit findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.
43. We have disclosed to you all known actual or possible and claims whose effects should be considered when preparing the financial statements.
44. We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.
45. We have disclosed to you all communications from regulatory agencies concerning noncompliance with or deficiencies in accounting, internal control, or financial reporting practices.
46. The County has no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.
47. We have disclosed to you all guarantees, whether written or oral, under which the County is contingently liable.
48. We have identified and disclosed to you the laws, regulations, and provisions of contracts and grant agreements that could have a direct and material effect on financial statement amounts, including legal and contractual provisions for reporting specific activities in separate funds.
49. There are no:
 - g. Violations or possible violations of laws or regulations, or provisions of contracts or grant agreements whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, including applicable budget laws and regulations.
 - h. Unasserted claims or assessments that our lawyer has advised are probable of assertion and must be disclosed in accordance with GASB Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*.
 - i. Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by GASB Statement No. 62.

50. The County has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset or future revenue been pledged as collateral, except as disclosed to you.
51. We have complied with all aspects of grant agreements and other contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
52. We have disclosed to you all significant estimates and material concentrations known to management that are required to be disclosed in accordance with GASB Statement No. 62. Significant estimates are estimates at the balance sheet date that could change materially within the next year. Concentrations refer to volumes of business, revenues, available sources of supply, or markets or geographic areas for which events could occur that would significantly disrupt normal finances within the next year.

Supplementary Information in Relation to the Financial Statements as a Whole

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

Required Supplementary Information

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

Uniform Guidance (2 CFR 200)

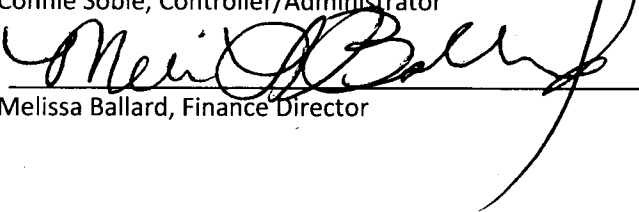
55. With respect to federal awards, we represent the following to you:
 - j. We are responsible for understanding and complying with and have complied with the requirements of the Uniform Guidance.
 - k. We are responsible for the preparation and presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance.
 - l. We believe the schedule of expenditures of federal awards, including its form and content, is fairly presented in accordance with the Uniform Guidance.
 - m. The methods of measurement or presentation have not changed from those used in the prior period.

- n. We believe the significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards, and the basis for our assumptions and interpretations, are reasonable and appropriate in the circumstances.
- o. We are responsible for including the auditor's report on the schedule of expenditures of federal awards in any document that contains the schedule and that indicates that the auditor has reported on such information.
- p. We have identified and disclosed all of our government programs and related activities subject to the Uniform Guidance compliance audit.
- q. When the schedule of expenditures of federal awards is not presented with the audited financial statements, management will make the audited financial statements readily available to the intended users of the schedule of expenditures of federal awards no later than the date of issuance by the entity of the schedule of expenditures of federal awards and the auditor's report thereon.
- r. We have, in accordance with the Uniform Guidance, identified in the schedule of expenditures of federal awards, expenditures made during the audit period for all awards provided by federal agencies in the form of grants, federal cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, food commodities, direct appropriations, and other assistance.
- s. We are responsible for complying with the requirements of laws, regulations, and the provisions of contracts and grant agreements related to each of our federal programs and have identified and disclosed to you the requirements of laws, regulations, and the provisions of contracts and grant agreements that are considered to have a direct and material effect on each major federal program; and we have complied, in all material respects, with these requirements.
- t. We have provided to you our interpretations of any compliance requirements that have varying interpretations.
- u. We are responsible for establishing and maintaining effective internal control over compliance requirements applicable to federal programs that provide reasonable assurance that we are managing our federal awards in compliance with laws, regulations, and the provisions of contracts and grant agreements that could have a material effect on our federal programs. Also, no changes have been made in the internal control system to the date of this letter that might significantly affect internal control, including any corrective action taken with regard to significant deficiencies, including material weaknesses, reported in the schedule of findings and questioned costs.
- v. We have made available to you all contracts and grant agreements (including amendments, if any) and any other correspondence with federal agencies or pass-through entities relating to federal programs.
- w. We have received no requests from a federal agency to audit one or more specific programs as a major program.
- x. We have identified and disclosed to you all amounts questioned and any known noncompliance with the requirements of federal awards, including the results of other audits or program reviews. We also know of no instances of noncompliance occurring subsequent to the end of the period audited.
- y. We have charged costs to federal awards in accordance with applicable cost principles, including amounts claimed or used for matching determined in accordance with relevant guidelines in the Uniform Guidance.
- z. We have made available to you all documentation related to the compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.
- aa. Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the basic financial statements have been prepared (and are prepared on a basis consistent with the schedule of expenditures of federal awards).
- bb. The copies of federal program financial reports provided to you are true copies of the reports submitted, or electronically transmitted, to the respective federal agency or pass-through entity, as applicable.
- cc. We have monitored subrecipients to determine if they have expended pass-through assistance in accordance with applicable laws and regulations and have met the requirements of the Uniform Guidance.

- dd. We have issued management decisions timely after the receipt of subrecipients' auditor reports that identified noncompliance with laws, regulations, or the provisions of contracts or grant agreements, and have ensured that the subrecipients have taken the appropriate and timely corrective action on findings.
- ee. We have considered the results of subrecipients' audits and have made any necessary adjustments to our own books and records.
- ff. We are responsible for and have accurately prepared the summary schedule of prior audit findings to include all findings required to be included by the Uniform Guidance, and we have provided you with all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass-through entities, including all management decisions.
- gg. We have disclosed to you the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditor's report.
- hh. We are responsible for and have accurately completed the appropriate sections of the Data Collection Form as required by the Uniform Guidance, and we are responsible for preparing and implementing a correction action plan for each audit finding.
- ii. The reporting package does not contain protected personally identifiable information.
- jj. We have disclosed all contracts or other agreements with service organizations and disclosed to you all communications from these service organizations relating to noncompliance at the organizations.
- kk. We have reviewed, approved, and taken responsibility for the financial statements and related notes.
- ll. We have disclosed to you the nature of any subsequent events that provide additional evidence with respect to conditions that existed at the end of the reporting period that affect noncompliance during the reporting period.



Connie Sobie, Controller/Administrator



Melissa Ballard, Finance Director

EATON COUNTY, MICHIGAN

Schedule of Adjustments Passed (SOAP)
For the September 30, 2022 Audit

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

	Effect of Passed Adjustment - Over(Under)Statement				
	Assets	Liabilities	Beginning Equity	Revenues	Expenses/ Expenditures
General fund					
State revenue over accrual	\$ (33,868)	\$ -	\$ -	\$ (33,868)	\$ -
Misstatement as a percentage of total assets and deferred outflows - governmental activities	0.0%	0.0%	0.0%	0.0%	0.0%



EATON COUNTY CONTROLLER/PERSONNEL

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

Connie L. Sobie
Controller/Administrator

Melissa L. Ballard
Finance Director

Ben Dawson
Human Resources Director

CORRECTIVE ACTION PLAN

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

Finding: 2022-001 – Material Audit Adjustments

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

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

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

Responsible Person: Connie Sobie, Controller/Administrator

Anticipated Completion Date: September 30, 2023

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

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

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

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

Responsible Person: Colette Scrimger, Health Officer

Anticipated Completion Date: September 30, 2023

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

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

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

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

Responsible Person: Colette Scrimger, Health Officer

Anticipated Completion Date: September 30, 2023

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

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

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

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

Responsible Person: Connie Sobie, Controller/Administrator

Anticipated Completion Date: September 30, 2023