## MECOSTA COUNTY BOARD OF COMMISSIONERS AFTERNOON SESSION - 3:00 P.M.

June 16, 2022

#### **AGENDA**

1. CALL TO ORDER & QUORUM
---------------------------

	William Routley District 7	Jerrilynn Strong District 2	Marilynn Bradstrom District 1	Linda Howard District 3				
	Ray Steinke District 4	Tom O'Neil District 5	Wendy Nystrom District 6					
2.	REVIEW & APPROVAL OF	AGENDA – ADDITIONS						
3.	APPROVAL OF MINUTES  1. Board Minutes – June 2		11. COMMUNICATIONS:  1. Mecosta-Osceola DHHS Minutes – May 24, 202 2. Mecosta County DHHS Minutes – May 24, 2022 3. Department of Treasury Letter –					
1.	PUBLIC MATTERS & COM (5 MINUTES PER PERSON		Dated May 24, 2022 <b>12. MINUTES &amp; REPORTS:</b>					
5.	UNFINISHED BUSINESS:		<ol> <li>Personnel Committee -</li> <li>Sheriff &amp; Jail – June 1,</li> <li>Finance</li> </ol>					
3.	NEW BUSINESS:  1. 2021 Audit Review & Ad		13. RESOLUTIONS:  1. Tuscola County Resolution					

- 2. AAAWM proposed Multi-Year Plan FYs 2023-2025
- 3. COA Vacancy Clerk
- 4. Prosecuting Attorney Office Vacancy Senior Legal Assistant/Victim Advocate
- 5. Community Corrections Vacancy Work Crew Supervisor

#### 7. FINANCIAL MATTERS:

Pre-approved Bills: \$369,047.33 Non-approved Bills: \$55,374.65

- 8. COMMITTEE REPORTS:
- 9. ADMINISTRATORS REPORT:
- 10. PUBLIC MATTERS & COMMENTS: (5 MINUTES PER PERSON LIMIT)

- 2. Iosco County Resolution
- 3. Cass County Resolution R-120-22

#### 14. MISCELLANEOUS & ANNOUNCEMENTS:

#### 15. ADJOURNMENT:

#### **SCHEDULED APPEARANCE**

3:15 - Brian Harrison - SA 1 - Truncated County Resolution Draft 1

SA 2 – Truncated County

Resolution Draft 2 SA 3 – Multiple County Resolution

Examples

# MECOSTA COUNTY BOARD OF COMMISSION APPROVED JUNE 2, 2022

Chair William Routley called the morning session of the Mecosta County Board of Commissioners to order at 10:00 A.M. in Conference Room F of the County Services Building with access to the public via Zoom. All those present stood and recited the Pledge of Allegiance to the United States Flag.

Commissioners present on roll call: William Routley, Jerrilynn Strong, Marilynn Bradstrom, Linda Howard, Ray Steinke, Tom O'Neil and Wendy Nystrom.

Others present: Mindy Taylor, Finance Officer and Marcee Purcell, Mecosta County Clerk.

#### REVIEW & APPROVAL OF AGENDA:

R. Steinke moved to approve the Agenda as presented. J. Strong seconded; motion carried.

#### APPROVAL OF MINUTES:

L. Howard moved to approve the May 12, 2022 Committee of the Whole Minutes as presented. M. Bradstrom seconded; motion carried.

M. Bradstrom moved to approve the May 19, 2022 Board Minutes as presented. L. Howard seconded; motion carried.

#### **PUBLIC COMMENT:**

Brian Harrison – AdvisaCare Home Health – appeared before the Board again to touch base regarding challenges families are still facing following an accident because of auto reform legislation that was passed several years ago. Requesting to be on an upcoming Agenda for further discussion and possibly entertain the Boards adoption of a resolution asking the State to act.

#### **UNFINISHED BUSINESS:**

None

#### **NEW BUSINESS:**

6.1 PER DIEMS FOR VOLUNTEER TRANSPORTATION DRIVERS – COA REQUEST

J. Strong moved to approve Cynthia Mallory's request to provide a per diem to volunteer transportation drivers of \$5 in-county and \$10 out-of-county. R. Steinke seconded; roll call vote: 7 yeas, 0 nays; motion carried.

#### **SCHEDULED APPEARANCE:**

None

#### **FINANCIAL MATTERS:**

#### Tablets for COA Seniors - Finance Officer

R. Steinke moved to approve a request to purchase 16 tablets with 1-year of internet service, plus 4 additional tablets, for seniors use without internet, for a total cost of \$9,274.88. J. Strong seconded; roll call vote: 7 yeas, 0 nays; motion carried.

#### Financial Reports - Finance Officer

R. Steinke moved to accept and place on file the February Financial Reports. M. Bradstrom seconded; motion carried.

#### **Listed Bills:**

R. Steinke moved to pay the pre-approved vouchers in the amount of \$655,191.90 and approve and pay non-approved vouchers in the amount of \$44,504.19. M. Bradstrom seconded; roll call vote: 7 yeas, 0 nays; motion carried.

#### Other Business:

#### ARPA/Cannabis Funding

R. Steinke moved that the Board Chair be authorized to sign letters seeking established partners in the community to implement potential projects that were discussed in 2 recent Committee of the Whole meetings with regard to ARPA/Cannabis funding. M. Bradstrom seconded; roll call vote: 7 yeas, 0 nays; motion carried.

- J. Strong feels the Board should reconsider the money that has been earmarked toward the Parks.
- L. Howard thinks we should have further discussion on the Parks' item but should also move forward with the above letters.

#### **COMMITTEE REPORTS:**

- L. Howard reported attending DHHS Meeting, Central Michigan Community Mental Health Meeting, Sheriff & Jail Committee and today's Commission Meeting.
- W. Nystrom reported attending today's Commission Meeting.
- M. Bradstrom reported attending Finance Committee, Michigan Works Meeting, Personnel Committee and today's Commission Meeting.

#### **Personnel Committee:**

M. Bradstrom moved to approve a request from the County Clerk, reducing her Secretary position to a .5 FTE (Regular Part Time), working five 7.5 hour-days per pay period. R. Steinke seconded; roll call vote: 7 yeas, 0 nays; motion carried.

J. Strong reported attending Sheriff & Jail Committee, Finance Committee, Chippewa Township Meeting and today's Commission Meeting.

- T. O'Neil reported attending District 10 Health Meeting, Personnel Committee, Sheriff & Jail Committee and today's Commission Meeting.
- R. Steinke reported attending District 10 Health Meeting, Personnel Committee, Finance Committee and today's Commission Meeting.
- W. Routley reported attending Proposal Review Committee/Area Agency on Aging, Finance Committee, Area Agency/Executive Director Meeting and today's Commission Meeting.

#### ADMINISTRATOR'S REPORT:

Mindy Taylor reported on the following:

- Will be bringing a proposed resolution to the next meeting that the Treasurer has asked to consider adopting re: Zillow bills; asking at MAC level that we adopt these resolutions
- State Court sent an email stating Juneteenth is going to be a holiday for State Court employees (6/20/22). This may cause an issue because Judges are State employees, but their employees are County non-union employees. Judge will be sending an email out to State Court for clarification may need to have further action with this.

#### **PUBLIC MATTERS & COMMENTS:**

None

#### **MISCELLANEOUS & ANNOUNCEMENTS:**

None

#### COMMUNICATIONS, MINUTES & REPORTS, RESOLUTIONS:

M. Bradstrom moved to accept and place on file Communications #1-10 and Minutes & Reports #1-3 and Resolution #1. W. Nystrom seconded; motion carried.

The Board took a recess at 10:35 a.m. to look at Marine Patrol boats with Lieutenant Danielson and returned at 10:47 a.m.

#### ADJOURNMENT:

R. Steinke moved to adjourn to the next regular scheduled meeting or call of the Chair at 10:48 A.M.

Marcee M. Purcell, Mecosta County Clerk and

Clerk for the Board of Commissioners

William Routley, Chair Mecosta County Board of Commissioners 6 of 269

County of Mecosta, Michigan



Year Ended December 31, 2021 Financial
Statements and
Single Audit Act
Compliance

## Rehmann

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## **INTRODUCTORY SECTION**

#### **ELECTED OFFICERS**

## For the Year Ended December 31, 2021

**COUNTY BOARD OF COMMISSIONERS** 

Marilynn Bradstrom

Jerrilynn Strong

Linda Howard

Raymond Steinke

Tom O'Neil

Wendy Nystrom

William Routley

#### **COUNTY OFFICIALS**

Paul E. Bullock

Controller/Administrator

Sherry Earnest *Treasurer* 

Amy C. Clapp

Prosecuting Attorney

Marcee M. Purcell *Clerk* 

Mindy Taylor Finance Officer

## **Index of Funds**

	Balance	Income
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Fund Name and Number	Page	Page
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General Fund (101, 257, 293)	26	30
Special Revenue Funds		
Emergency Medical Services (210)	26	30
Medical First Responders (211)	90	96
Sobriety Court (214)	90	96
Friend of the Court (215)	90	96
Prosecutor's Drug Forfeitures (216)	90	96
Family Counseling (217)	90	96
Remonumentation Grant (232)	91	97
County Housing Rehab Program (234)	91	97
Building Department (249)	91	97
Drunk Driving (250)	91	97
Emergency Planning Committee (254)	91	97
Register of Deeds Automation (256)	91	97
D.A.R.E. Program (258)	92	98
Concealed Pistol Licensing (259)	92	98
Michigan Indigent Defense Commission (260)	92	98
Township Law Enforcement (261)	92	98
Corrections Officer Training (262)	92	98
K-9 (263)	93	99
Jail Maintenance (264)	93	99
Drug Law Enforcement (265)	93	99
Dive Team (266)	93	99
Community Corrections Program (267)	93	99
Crime Victims' Rights (268)	93	99
Law Library (269)	93	99
Commission on Aging Meals (273)	94	100
Commission on Aging (274)	26	30
911 State Service Charge (280)	94	100
Law Enforcement Training (287)	94	100
Secondary Road Patrol (289)	94	100
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Fund Name and Number	Balance Sheet Page	Income Statement Page
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## **FINANCIAL SECTION**

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#### **INDEPENDENT AUDITORS' REPORT**

June 8, 2022

Board of Commissioners County of Mecosta Big Rapids, 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 the *County of Mecosta*, *Michigan* (the "County"), as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

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 December 31, 2021, and the respective changes in financial position, and, where applicable, cash flows thereof, and the respective budgetary comparisons for the general fund and each major special revenue fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of the Mecosta County Road Commission discretely presented component unit, which represented 94.0%, 97.6%, and 97.8%, respectively, of the assets and deferred outflows of resources, net position, and revenues of the discretely presented component units. Those financial statements were audited by other auditors whose report thereon was furnished to us, and our opinion, insofar as it relates to the amounts included for the Mecosta County Road Commission, is based solely on the report 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.

#### 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 benefit plan, 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 Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 8, 2022, 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.

Rehmann Loham LLC

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**MANAGEMENT'S DISCUSSION AND ANALYSIS** 

#### **Management's Discussion and Analysis**

As management of the *County of Mecosta, Michigan* (the "County"), we offer readers of the financial statements this narrative overview and analysis of the financial activities of the County for the fiscal year ended December 31, 2021. We encourage readers to consider the information presented here in conjunction with additional information that is furnished in the financial statements and notes to the financial statements.

#### Financial Highlights

Key metrics and financial highlights of the County for the year ended December 31, 2021 are as follows:

Total net position	\$ 40,055,257
Unrestricted net position	22,262,927
Change in net position	3,581,701
Fund balances, governmental funds	20,740,647
Change in fund balances, governmental funds	1,522,390
Fund balance, general fund	10,981,344
(as percentage of general fund expenditures and transfers out)	79.9%
Unassigned fund balance, general fund	10,331,943
(as percentage of general fund expenditures and transfers out)	75.2%
Change in fund balance, general fund	94,157

This discussion and analysis is intended to serve as an introduction to the financial statements. The County's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

**Government-wide financial statements**. The *government-wide financial statements* are designed to provide readers with a broad overview of the County's finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the County's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the residual reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

The *statement of activities* presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., accrued interest expense).

Both of the government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the County include various services within the general government, legislative, judicial, public safety, public works, health and welfare, and community and economic development functions.

The government-wide financial statements include not only the County itself (known as the *primary government*), but also legally separate component units for which the County is financially accountable. Financial information for *discretely presented component units* is reported separately from the financial information presented for the primary government itself.

**Fund financial statements.** A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

#### **Management's Discussion and Analysis**

**Governmental funds.** Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of 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 funds balance sheet and the governmental funds 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 funds balance sheet and in the governmental funds statement of revenues, expenditures and changes in fund balances for the general fund, emergency medical services special revenue fund, and commission on aging special revenue fund, each of which is considered to be a major fund. 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* elsewhere in this report.

The County adopts an annual appropriated budget for its general and special revenue funds. Budgetary comparison statements or schedules have been provided herein to demonstrate compliance with those budgets.

**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 its park commission, delinquent tax collection and administration, and other enterprise activities. *Internal service funds* are an accounting device used to accumulate and allocate costs internally among the various County functions. The County uses internal service funds to account for its equalization revolving, mailing department, and health insurance operations.

**Fiduciary funds.** Fiduciary funds are used to account for 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 accounting used for fiduciary funds is much like that used for proprietary funds.

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

**Other information.** Immediately following the notes to the financial statements, the County presents required supplementary information for its pension plan. The combining statements referred to earlier in connection with nonmajor funds are presented following the Required Supplementary Information.

#### **Government-wide Financial Analysis**

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the County, assets and deferred outflows exceeded liabilities and deferred inflows of resources for the primary government by \$40,055,257 at the close of the most recent fiscal year. A large portion of the County's net position (17.3%) represents its investment in capital assets (e.g., land, construction in progress, buildings and improvements, equipment and furniture, vehicles and infrastructure). The County uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending.

#### **Management's Discussion and Analysis**

The County's total net position increased 9.8%, or \$3,581,701 from \$36,473,556 to \$40,055,257 for the year ended December 31, 2021.

	Net Position									
	Governmen	tal Activities	Business-ty	pe Activities	Total					
	2021	2020	2021	2020	2021	2020				
Assets										
Current and other assets	\$ 33,023,117	\$ 25,381,269	\$ 10,672,327	\$ 10,057,937	\$ 43,695,444	\$ 35,439,206				
Capital assets, net	5,712,181	5,441,157	1,234,715	1,237,439	6,946,896	6,678,596				
Total assets	38,735,298	30,822,426	11,907,042	11,295,376	50,642,340	42,117,802				
Liabilities										
Other liabilities	4,537,922	862,967	240,604	207,580	4,778,526	1,070,547				
Long-term debt	1,063,383	1,109,661	7,851	7,398	1,071,234	1,117,059				
Total liabilities	5,601,305	1,972,628	248,455	214,978	5,849,760	2,187,606				
Deferred inflows of resources	4,639,715	3,415,045	97,608	41,595	4,737,323	3,456,640				
Net position										
Investment in capital assets	5,712,181	5,441,157	1,234,715	1,237,439	6,946,896	6,678,596				
Restricted	10,785,507	8,753,166	59,927	34,578	10,845,434	8,787,744				
Unrestricted	11,996,590	11,240,430	10,266,337	9,766,786	22,262,927	21,007,216				
Total net position	\$ 28,494,278	\$ 25,434,753	\$ 11,560,979	\$ 11,038,803	\$ 40,055,257	\$ 36,473,556				

The primary reason for the increase in governmental activities current and other assets and other liabilities is due to the receipt of American Rescue Plan Act (ARPA) funds in 2021, of which approximately \$3.5 million were unspent at December 31, 2021.

#### **Management's Discussion and Analysis**

	Change in Net Position											
	Governmen	ntal	Activities	Business-type Activities				Total				
	2021		2020		2021		2020		2021		2020	
Revenues												
Program revenues:												
Charges for services	\$ 6,394,678	\$	5,725,788	\$	2,575,342	\$	2,292,626	\$	8,970,020	\$	8,018,414	
Operating grants and												
contributions	4,371,948		3,582,000		11,797		16,137		4,383,745		3,598,137	
Capital grants and												
contributions	27,262		24,606		-		-		27,262		24,606	
General revenues:												
Property taxes	10,928,748		11,067,932		-		-		10,928,748		11,067,932	
State revenue sharing	895,696		681,985		-		-		895,696		681,985	
Unrestricted investment												
earnings	157,034		345,719		-		-		157,034		345,719	
Gain on sale of capital assets	-		26,860		9,000		-		9,000		26,860	
Other revenues	113,090		106,799		-		7,029		113,090		113,828	
Total revenues	22,888,456		21,561,689		2,596,139		2,315,792		25,484,595		23,877,481	
Expenses												
General government	3,768,100		3,553,792		-		-		3,768,100		3,553,792	
Legislative	461,519		416,722		-		-		461,519		416,722	
Judicial	3,257,940		3,238,405		-		-		3,257,940		3,238,405	
Public safety	6,616,355		6,760,187		-		-		6,616,355		6,760,187	
Public works	2,026		36,147		-		-		2,026		36,147	
Health and welfare	5,561,832		5,140,893		-		-		5,561,832		5,140,893	
Community and economic												
development	190,446		202,614		-		-		190,446		202,614	
Indirect cost allocation	(29,287)		(29,244)		29,287		29,244		-		-	
Park Commission	-		-		2,000,991		1,500,158		2,000,991		1,500,158	
Delinquent tax collection												
and administration	-		-		20,596		21,825		20,596		21,825	
Other activities					23,089		21,177		23,089		21,177	
Total expenses	19,828,931		19,319,516		2,073,963		1,572,404		21,902,894		20,891,920	
Change in net position before												
special item	3,059,525		2,242,173		522,176		743,388		3,581,701		2,985,561	
Special item			(132,570)		-		-		-		(132,570)	
Change in net position	3,059,525		2,109,603		522,176		743,388		3,581,701		2,852,991	
Net position, beginning of year	25,434,753		23,325,150		11,038,803		10,295,415		36,473,556		33,620,565	
Net position, end of year	\$ 28,494,278	\$	25,434,753	\$	11,560,979	\$	11,038,803	\$	40,055,257	\$	36,473,556	

Overall, governmental activities revenues increased from the prior year by \$1,326,767, or 6.2%. This was primarily due to increases in charges for services and operating grants and contributions, due to an increase in demand on EMS calls and an allocation of ARPA money to EMS for payroll costs, respectively. Overall, governmental activities expenses increased from the prior year by \$509,415, or 2.6%, due primarily to increases in personnel costs.

Overall, business-type activity revenues increased by \$280,347. This was primarily due to an increase in charges for services. Overall, business-type activity expenses increased by \$501,559 due to primarily an increase in parks commission expenses related to the Dragon trail.

#### **Management's Discussion and Analysis**

#### **Governmental Activities**

Governmental activities increased the County's net position by \$3,059,525 compared to an increase in fund balance of governmental funds of \$1,522,390. The difference between these amounts is detailed in a reconciliation presented in the basic financial statements.

#### Governmental activities include:

- · General government activities expenses related to the support departments of the County such as administration, human resources, treasury, information services, facilities management, and finance.
- · Legislative activities expenses related to the Board of Commissioners and high-level administrative expenses.
- · Judicial activities expenses related to the administration of circuit, district, and probate/family courts and court probation units.
- · Public safety expenses related to the sheriff's administration and road patrol, and County corrections services.
- · Public works activities expenses related to the County drain commissioner.
- · Health and welfare expenses related to veterans' service, emergency medical services, medical examiner fees, operations of the commission on aging, and child care programs.
- Community and economic development expenses related to planning and zoning activities and administration of low-income housing programs.

#### **Business-type Activities**

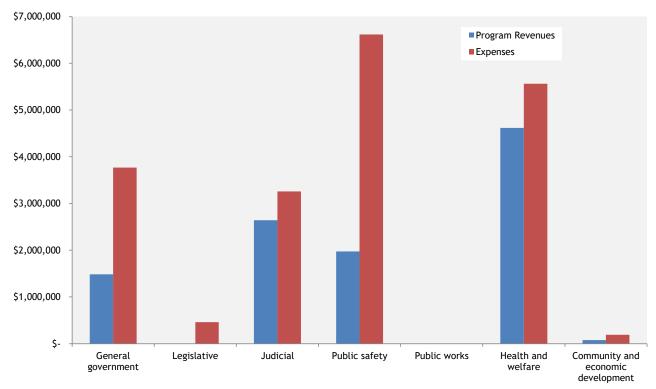
The business-type activities of the County include enterprise fund operations, which increased the County's net position by \$522,176 compared to a prior year increase of \$743,388.

#### Business-type activities include:

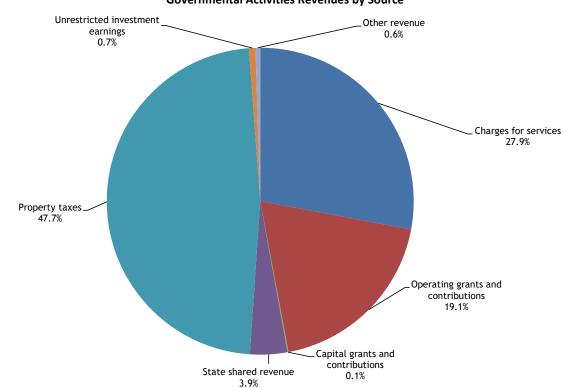
- · Park Commission This fund is a blended component unit that operates four major parks in the Mecosta County area.
- Delinquent tax revolving fund This fund was established as a means to provide the local governments within the County's
  jurisdiction with 100% of the property tax distributions owed to them annually. The County then acts as the collection agency for
  the outstanding delinquent taxes. Current policy is to maintain cash and investments to fund 100% of the prior year's delinquent
  tax settlement.
- · Other business-type activities The County accounts for principal residence exemption (i.e., homestead tax credits) audits and operations of the jail commissary, plat review, and public works in separate enterprise funds.

#### **Management's Discussion and Analysis**

#### **Governmental Activities Expenses and Program Revenues by Function**



#### **Governmental Activities Revenues by Source**



#### **Management's Discussion and Analysis**

#### Financial Analysis of the Government's Funds

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

**Governmental funds.** The focus of the County governmental fund statements 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.

The fund balance of the general fund increased by \$94,157 from \$10,887,187 to \$10,981,344. This is primarily attributable to a smaller voluntary additional payment to MERS for the defined benefit pension plan this year.

The fund balance of the emergency medical services fund increased \$944,040 from \$4,143,593 to \$5,087,633. This was primarily the result of ARPA funds grant received and an increase in charges for services from a higher volume of calls.

The fund balance of the commission on aging fund increased \$125,135 from \$1,191,282 to \$1,316,417. This was primarily the result of Michigan personal property tax reimbursement from the local stabilization authority, and an increase in property taxes along with a decrease in part-time wage expenses.

**Proprietary funds.** The County proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail. Other factors considering the finances of these funds have been addressed in the discussion of the County's business-type activities.

#### **General Fund Budgetary Highlights**

Over the course of the year, the County Board of Commissioners amended the budget to take into account events during the year.

- The County approved an increase of the original budget for bonds, insurance and pension of \$600,000 to make an additional payment to MERS for the defined benefit plan.
- · Amendments and supplemental appropriations to reflect the actual beginning account balances and prevention of budget overruns.

After all adjustments, the County's 2021 actual general fund revenues came in 4.1% above budget and actual expenditures were well below final budget amounts by 7.2%. Expenditures were primarily under budget estimates due to budgeted contingency funds not being spent.

#### Capital Assets and Debt Administration

- Capital assets A capital asset is an asset whose cost exceeds \$5,000 and useful life is greater than two years. Included in the cost of a capital asset are items such as labor and freight and any other costs associated with bringing the asset into full operation. Assets are depreciated using the straight-line method over the course of their useful lives.
- Debt administration Debt incurred in the course of constructing or acquiring a capital asset, when applicable, is recorded and paid for from a debt service fund.

#### **Management's Discussion and Analysis**

During the year, significant additions included two ambulances, several vehicles, six heart monitors and lucas chest compression devices, a marquee motion sign, partial re-roof of the jail, and a variety of park and drain improvements.

	Capital Assets										
	<b>Governmental Activities</b>			Business-type Activities				Total			
	2021		2020		2021		2020		2021		2020
Land	\$ 314,537	\$	314,537	\$	-	\$	-	\$	314,537	\$	314,537
Construction in progress	103,822		-		44,427		-		148,249		-
Land improvements	-		-		634,475		644,152		634,475		644,152
Buildings and improvements	3,867,255		4,176,341		453,422		512,456		4,320,677		4,688,797
Equipment and furniture	509,907		329,004		31,357		32,685		541,264		361,689
Vehicles	916,660		621,275		71,034		48,146		987,694		669,421
Total	\$ 5,712,181	\$	5,441,157	\$	1,234,715	\$	1,237,439	\$	6,946,896	\$	6,678,596

Additional information on the County's capital assets can be found in Note 7.

The County did not have any outstanding debt obligations at year-end. Long-term debt was comprised entirely of compensated absences payable.

#### Economic Factors and Next Year's Budgets and Rates

The County's budget for 2022 does include an increase in the property tax rates. Because of the impact of Proposal A, however, the County needs to continue to watch its budget very closely. The statewide tax reform act limits growth in the taxable value on any individual property to the lesser of inflation or 5% unless there is a transfer of ownership.

Although having faced revenue shortages over the last few years, the overall County adopted 2022 budget is expected to be a stable one. Mecosta County's economic base continues to grow, with new business/industry coming to the area. This growth adds to the local economy and creates new jobs.

The above indicators were considered when adopting the general budget for 2021. As we prepare for the 2022 budget, those same indicators will guide us in our budget deliberations, in addition to such things as grant revenue, cost of living adjustments, the cost of postemployment benefits, and the rising cost of health care. After all estimates are calculated, the County's budget for 2022 is expected to remain steady.

The COVID-19 pandemic has resulted in many unknowns when considering the long-term future economic outlook for the County. However, the County was awarded several grants for reimbursement of expenditures incurred during fiscal year 2021 and 2022 related to the pandemic.

#### Requests for Information

This financial report is designed to provide a general overview of the County finances for all those with an interest in the County's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to Mecosta County Finance Department, 400 Elm St., Big Rapids, Michigan, 49307. Additional information can be found at our website at www.mecostacounty.org.

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## **BASIC FINANCIAL STATEMENTS**

#### **Statement of Net Position**

December 31, 2021

	P			
	Governmental	Business-type		Component
	Activities	Activities	Total	Units
Assets	\$ 23,863,584	¢ 8.050.090	¢ 22.022.272	¢ 1720742
Cash and pooled investments Investments	\$ 23,863,584 25,829	\$ 8,959,689	\$ 32,823,273 25,829	\$ 1,736,743
Receivables	3,567,130	1,465,024	5,032,154	2,517,108
Internal balances	(90,079)	90,079	3,032,134	2,317,100
Prepaids and other assets	563,017	-	563,017	621,587
Net pension asset	5,093,636	157,535	5,251,171	-
Capital assets not being depreciated	418,359	44,427	462,786	10,182,038
Capital assets being depreciated, net	5,293,822	1,190,288	6,484,110	32,831,207
Total assets	38,735,298	11,907,042	50,642,340	47,888,683
Deferred outflows of resources				_
Deferred pension amounts				519,110
Liabilities				
Accounts payable and accrued liabilities	992,564	106,829	1,099,393	488,903
Unearned revenue	3,545,358	133,775	3,679,133	-
Long-term debt:				
Due within one year	698,669	7,851	706,520	436,965
Due in more than one year	364,714	-	364,714	2,220,597
Net pension liability (due in more than one year)	-	=	-	1,156,246
Net other postemployment benefits liability				
(due in more than one year)				1,164,442
Total liabilities	5,601,305	248,455	5,849,760	5,467,153
Deferred inflows of resources				
Taxes levied for subsequent year	1,483,739	_	1,483,739	_
Deferred pension amounts	3,155,976	97,608	3,253,584	382,669
Total deferred inflows of resources	4,639,715	97,608	4,737,323	382,669
Net position	E 713 101	1,234,715	6.046.000	41,289,116
Net investment in capital assets Restricted for:	5,712,181	1,254,715	6,946,896	41,269,110
Health and welfare programs	6,917,768	_	6,917,768	_
Public safety programs	1,250,163	_	1,250,163	_
Pension	1,937,660	59,927	1,997,587	_
Judicial programs	128,494	-	128,494	-
Housing rehabilitation	95,434	-	95,434	_
Permanent fund nonexpendable	19,822	-	19,822	_
Permanent fund expendable	7,654	-	7,654	_
Register of Deeds automation	416,000	-	416,000	-
Other state mandated programs	12,512	-	12,512	-
Unrestricted	11,996,590	10,266,337	22,262,927	1,268,855
Total net position	\$ 28,494,278	\$ 11,560,979	\$ 40,055,257	\$ 42,557,971

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

#### **Statement of Activities**

For the Year Ended December 31, 2021

Functions / Programs	Expenses	Indirect Expense Allocation	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Net (Expense) Revenue
Primary government						
Governmental activities:						
General government	\$ 3,768,100	\$ (278,054)	\$ 840,644	\$ 643,311	\$ -	\$ (2,006,091)
Legislative	461,519	-	-	-	-	(461,519)
Judicial	3,257,940	13,501	1,349,061	1,293,977	-	(628,403)
Public safety	6,616,355	44,251	954,902	990,318	27,262	(4,688,124)
Public works	2,026	-	-	-	-	(2,026)
Health and welfare	5,561,832	191,015	3,172,004	1,444,342	-	(1,136,501)
Community and economic						
development	190,446		78,067		·	(112,379)
Total governmental activities	19,858,218	(29,287)	6,394,678	4,371,948	27,262	(9,035,043)
Business-type activities:						
Park Commission	2,000,991	28,512	2,134,782	9,186	-	114,465
Delinquent tax collection						
and administration	20,596	775	404,966	2,611	-	386,206
Other activities	23,089		35,594	-		12,505
Total business-type activities	2,044,676	29,287	2,575,342	11,797		513,176
Total primary government	\$ 21,902,894	\$ -	\$ 8,970,020	\$ 4,383,745	\$ 27,262	\$ (8,521,867)
Component units						
Road Commission	\$ 9,909,702	\$ -	\$ 1,663,745	\$ 7,932,141	\$ 1,883,171	\$ 1,569,355
Drain Commission	361,652	<u> </u>	48,820	30,182	184,781	(97,869)
Total component units	\$ 10,271,354	\$ -	\$ 1,712,565	\$ 7,962,323	\$ 2,067,952	\$ 1,471,486

continued...

## **Statement of Activities**

For the Year Ended December 31, 2021

	P			
	Governmental Activities	Business-type Activities	Total	Component Units
Change in net position				
Net (expense) revenue	\$ (9,035,043)	\$ 513,176	\$ (8,521,867)	\$ 1,471,486
General revenues:				
Property taxes	10,928,748	-	10,928,748	-
State revenue sharing	895,696	-	895,696	-
Unrestricted investment earnings	157,034	-	157,034	-
Gain on sale of capital assets	-	9,000	9,000	66,642
Other revenues	113,090		113,090	
Total general revenues	12,094,568	9,000	12,103,568	66,642
Change in net position	3,059,525	522,176	3,581,701	1,538,128
Net position, beginning of year	25,434,753	11,038,803	36,473,556	41,019,843
Net position, end of year	\$ 28,494,278	\$ 11,560,979	\$ 40,055,257	\$ 42,557,971

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## **Balance Sheet**

Governmental Funds December 31, 2021

	General Fund (101/257/293)	Emergency Medical Services (210)	Commission on Aging (274)
Assets			
Cash and pooled investments	\$ 14,019,701	\$ 5,061,280	\$ 1,438,904
Investments	-	-	-
Accounts receivable, net	62,540	306,257	3,988
Taxes receivable	724,382	467,189	611,338
Interest receivable	12,555	2,524	828
Due from other governments	793,779	-	25,593
Advance to component units	80,000	-	-
Prepaids	563,017	·	
Total assets	\$ 16,255,974	\$ 5,837,250	\$ 2,080,651
Liabilities			
Accounts payable	\$ 381,876	\$ 42,389	\$ 13,193
Accrued liabilities	143,758	54,205	11,627
Due to other funds	· -	, -	, -
Unearned revenue	3,545,358		
Total liabilities	4,070,992	96,594	24,820
Deferred inflows of resources			
Unavailable revenue	1,203,638	56,984	-
Taxes levied for subsequent year		596,039	739,414
Total deferred inflows of resources	1,203,638	653,023	739,414
Fund balances			
Nonspendable	643,017	_	_
Restricted	-	5,087,633	1,316,417
Committed	-	-	-,,
Assigned	6,384	-	_
Unassigned	10,331,943		
Total fund balances	10,981,344	5,087,633	1,316,417
Total liabilities, deferred inflows of resources			
and fund balances	\$ 16,255,974	\$ 5,837,250	\$ 2,080,651

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

_	Nonmajor vernmental Funds	Total Governmental Funds	
\$	3,257,126 25,829 37,601 148,286 956 289,314	\$ 23,777,011 25,829 410,386 1,951,195 16,863 1,108,686 80,000 563,017	9 6 5 6 6 0
\$	3,759,112	\$ 27,932,987	7
\$	145,984 18,032 91,557	\$ 583,442 227,622 91,555	2 7
	255,573	3,545,358 4,447,979	
	148,286	1,260,622 1,483,739	
	148,286	2,744,361	1
	19,822 2,366,991 968,440 - -	662,839 8,771,041 968,440 6,384 10,331,943	1 0 4
	3,355,253	20,740,647	7
\$	3,759,112	\$ 27,932,987	

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#### Reconciliation

Fund Balances for Governmental Funds to Net Position of Governmental Activities December 31, 2021

#### Fund balances - total governmental funds

\$ 20,740,647

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 fund statements.

Capital assets not being depreciated 418,359
Capital assets being depreciated, net 5,293,822

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 of resources in the governmental funds, and thus are not included in fund balance.

Unavailable property taxes receivable 526,197
Unavailable emergency medical services fees receivable 56,984
Unavailable state grants 677,441

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

Net position of governmental activities accounted for in internal service funds 88,051

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

Compensated absences (1,063,383)
Estimated claims liability (181,500)

Certain pension-related amounts, such as the net pension asset 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 asset 5,093,636

Deferred inflows related to the net pension asset (3,155,976)

Net position of governmental activities \$ 28,494,278

# Statement of Revenues, Expenditures and Changes in Fund Balances

**Governmental Funds** 

For the Year Ended December 31, 2021

	General Fund (101/257/293)	Emergency Medical Services (210)	Commission on Aging (274)		
Revenues					
Taxes	\$ 8,808,852	\$ 1,196,969	\$ 714,251		
Licenses and permits	49,546	-	-		
Intergovernmental:					
Federal	145,227	674,760	63,822		
State	2,141,037	42,966	165,492		
Local	232,182	-	-		
Charges for services	1,353,052	2,856,894	20,398		
Fines and forfeitures	828,940	-	-		
Interest	157,034	37,239	12,120		
Other revenues	113,336	55,498	80,993		
Total revenues	13,829,206	4,864,326	1,057,076		
Expenditures					
Current:					
General government	2,675,947	-	-		
Legislative	491,806	-	-		
Judicial	1,633,023	-	-		
Public safety	4,415,307	-	-		
Health and welfare	310,620	3,095,152	888,414		
Community and economic development	94,962	-	-		
Other expenditures	3,181,731	-	-		
Capital outlay		830,134	9,076		
Total expenditures	12,803,396	3,925,286	897,490		
Revenues over (under) expenditures	1,025,810	939,040	159,586		
Other financing sources (uses)					
Transfers in	-	-	-		
Transfers out	(932,163)	-	(34,451)		
Proceeds from sale of capital assets	510	5,000			
Total other financing sources (uses)	(931,653)	5,000	(34,451)		
Net change in fund balances	94,157	944,040	125,135		
Fund balances, beginning of year	10,887,187	4,143,593	1,191,282		
Fund balances, end of year	\$ 10,981,344	\$ 5,087,633	\$ 1,316,417		

_	Nonmajor vernmental Funds	Total Governmental Funds
\$	149,748 374,574	\$ 10,869,820 424,120
	513,490 981,041 3,000 611,756 14,402 11,179 185,622	1,397,299 3,330,536 235,182 4,842,100 843,342 217,572 435,449
	2,844,812	22,595,420
	62,333 - 1,078,453 953,108	2,738,280 491,806 2,711,476 5,368,415
	1,018,700 28,435 - 311,339	5,312,886 123,397 3,181,731 1,150,549
	3,452,368	21,078,540
	(607,556)	1,516,880
	966,614 - -	966,614 (966,614) 5,510
	966,614	5,510
	359,058	1,522,390
		19,218,257
\$	3,355,253	\$ 20,740,647

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### Reconciliation

Net Changes in Fund Balances of Governmental Funds to Change in Net Position of Governmental Activities For the Year Ended December 31, 2021

#### Net change in fund balances - total governmental funds

1,522,390

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

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

Capital assets purchased/constructed	956,786
Depreciation expense	(680,252)
Proceeds from sale of capital assets	(5,510)

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

Net change in unavailable property tax revenue	58,928
Net change in unavailable emergency medical services revenue	(108,537)
Net change in unavailable state grant revenue	593.437

Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.

Change in the accrual for compensated absences	46,278
Change in estimated liability for claims	(156,500)
Change in net pension asset and related deferred amounts	819,653

An internal service fund is used by management to charge the costs of certain services to individual governmental funds. The net revenue (expense) attributable to those funds is reported with governmental activities.

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Operating income from governmental activities internal service funds	12.852

#### Change in net position of governmental activities

\$ 3,059,525

# Statement of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual - General Fund For the Year Ended December 31, 2021

	Original Budget	Final Budget	Actual	Actual Over (Under) Final Budget
Revenues				
Taxes	\$ 8,525,737	\$ 8,525,737	\$ 8,808,852	\$ 283,115
Licenses and permits	54,200	54,200	49,546	(4,654)
Intergovernmental:				
Federal	156,274	156,274	145,227	(11,047)
State	2,112,275	2,112,275	2,141,037	28,762
Local	222,500	222,500	232,182	9,682
Charges for services	1,053,218	1,053,218	1,353,052	299,834
Fines and forfeitures	952,954	952,954	828,940	(124,014)
Interest	125,000	125,000	157,034	32,034
Other revenues	77,900	78,900	113,336	34,436
Total revenues	13,280,058	13,281,058	13,829,206	548,148
Expenditures				
General government:				
Elections	2,915	2,915	680	(2,235)
County clerk	344,196	344,196	337,604	(6,592)
Register of deeds	233,711	247,011	246,713	(298)
Drain commission	153,095	153,095	147,153	(5,942)
Equalization	260,571	260,571	250,692	(9,879)
County treasurer	189,593	197,353	195,670	(1,683)
Cooperative education	104,361	104,361	100,565	(3,796)
Central services	225,080	233,580	228,316	(5,264)
Mimeo and photocopy	18,000	18,000	9,683	(8,317)
Courthouse building and grounds	627,317	627,317	556,248	(71,069)
Prosecuting attorney	614,354	614,354	571,919	(42,435)
Corporate counsel	20,000	20,000	904	(19,096)
Audit	31,800	31,800	29,800	(2,000)
Total general government	2,824,993	2,854,553	2,675,947	(178,606)
Legislative:				
Board of Commissioners	521,080	521,080	491,806	(29,274)

continued...

# Statement of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual - General Fund For the Year Ended December 31, 2021

	Original Budget	Final Budget	Actual	Actual Over (Under) Final Budget
Expenditures (continued)				
Judicial:		4	4	4 (, , , , , , )
Circuit court - probation	\$ 4,600	\$ 4,600	\$ 2,628	\$ (1,972)
49th circuit court	474,343	474,343	408,956	(65,387)
77th district court	533,478	533,478	516,085	(17,393)
District court probation	159,254	159,254	149,424	(9,830)
Jury board	6,039	6,039	4,229	(1,810)
18th probate court	627,999	627,999	551,701	(76,298)
Total judicial	1,805,713	1,805,713	1,633,023	(172,690)
Public safety:				
Sheriff	2,466,914	2,466,914	2,432,126	(34,788)
Law enforcement/road patrol	1,761,005	1,761,005	1,760,187	(818)
Marine patrol	22,671	23,671	18,367	(5,304)
Civil defense	75,330	75,330	66,940	(8,390)
Animal shelter	70,000	70,000	70,000	· · · · · · · · · · · · · · · · · · ·
Animal control	70,073	70,073	67,687	(2,386)
Total public safety	4,465,993	4,466,993	4,415,307	(51,686)
Health and welfare:				
Communicable diseases	4,000	4,000	-	(4,000)
Medical examiner	120,000	120,000	96,731	(23,269)
State institutions	166,912	166,912	166,912	-
Soldiers' and sailors relief	3,400	3,400	439	(2,961)
Veterans' burial services	15,000	15,000	7,500	(7,500)
Veterans' affairs	64,363	64,363	39,038	(25,325)
Total health and welfare	373,675	373,675	310,620	(63,055)
Community and economic development:				
Planning and zoning	95,824	95,824	90,168	(5,656)
Plat board	161	161	-	(161)
National forest revenue				. ,
distribution	6,500	6,500	4,794	(1,706)
Total community and economic				
development	102,485	102,485	94,962	(7,523)

continued...

# Statement of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual - General Fund For the Year Ended December 31, 2021

	Original Budget		Final				Actual Over (Under) Final		
		Budget		Budget		Actual		Budget	
Expenditures (concluded)									
Other expenditures:									
Appropriations	\$	490,783	\$	481,527	\$	470,984	\$	(10,543)	
Bonds, insurance and pension		2,127,285		2,727,285		2,710,747		(16,538)	
Contingencies		500,000		456,940		-		(456,940)	
Total other expenditures		3,118,068		3,665,752		3,181,731		(484,021)	
Total expenditures		13,212,007		13,790,251		12,803,396		(986,855)	
Revenues over (under) expenditures		68,051		(509,193)		1,025,810		1,535,003	
Other financing sources (uses)									
Transfers out		(1,353,708)		(1,382,964)		(932,163)		(450,801)	
Proceeds from sale of capital assets		11,000		11,000		510		(10,490)	
r rocceus moni saic or capital assets		11,000		11,000		310		(20) 130)	
Total other financing sources (uses)		(1,342,708)	(1,371,964)		(931,653)		440,311		
Net change in fund balance		(1,274,657)		(1,881,157)		94,157		1,975,314	
Fund balance, beginning of year		10,887,187		10,887,187		10,887,187			
Fund balance, end of year	\$	9,612,530	\$	9,006,030	\$	10,981,344	\$	1,975,314	

concluded

# Statement of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual - Emergency Medical Services Special Revenue Fund For the Year Ended December 31, 2021

	Original Budget		Final Budget	Actual		ctual Over nder) Final Budget
Revenues						
Taxes	\$	1,167,000	\$ 1,197,429	\$	1,196,969	\$ (460)
Intergovernmental:						
Federal		-	-		674,760	674,760
State		42,294	42,748		42,966	218
Charges for services		1,947,500	2,326,603		2,856,894	530,291
Interest		37,500	37,500		37,239	(261)
Other revenues		40,000	 55,014		55,498	 484
Total revenues		3,234,294	3,659,294		4,864,326	1,205,032
Expenditures						
Current - health and welfare:						
Emergency medical services		3,109,952	3,122,327		3,095,152	(27,175)
Capital outlay		350,000	 862,625		830,134	(32,491)
Total expenditures		3,459,952	 3,984,952		3,925,286	(59,666)
Revenues over (under) expenditures		(225,658)	(325,658)		939,040	1,264,698
Other financing sources						
Proceeds from sale of capital assets		2,500	 2,500		5,000	2,500
Net change in fund balance		(223,158)	(323,158)		944,040	1,267,198
Fund balance, beginning of year		4,143,593	 4,143,593		4,143,593	<u>-</u>
Fund balance, end of year	\$	3,920,435	\$ 3,820,435	\$	5,087,633	\$ 1,267,198

# Statement of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual - Commission on Aging Special Revenue Fund For the Year Ended December 31, 2021

	Original		Final				Actual Over (Under) Final	
		Budget	Budget	Actual		Budget		
Revenues								
Taxes	\$	701,000	\$ 701,000	\$	714,251	\$	13,251	
Intergovernmental:								
Federal		84,101	101,781		63,822		(37,959)	
State		144,058	144,058		165,492		21,434	
Charges for services		5,600	5,600		20,398		14,798	
Interest		15,000	15,000		12,120		(2,880)	
Other revenues		78,000	 78,000		80,993		2,993	
Total revenues		1,027,759	 1,045,439		1,057,076		11,637	
Expenditures								
Current - health and welfare		987,509	1,000,889		888,414		(112,475)	
Capital outlay	52,000		 56,300		9,076		(47,224)	
Total expenditures		1,039,509	 1,057,189		897,490		(159,699)	
Revenues over (under) expenditures		(11,750)	(11,750)		159,586		171,336	
Other financing uses Transfers out		(34,451)	(34,451)		(34,451)		-	
Net change in fund balance		(46,201)	(46,201)		125,135		171,336	
Fund balance, beginning of year		1,191,282	 1,191,282		1,191,282		-	
Fund balance, end of year	\$	1,145,081	\$ 1,145,081	\$	1,316,417	\$	171,336	

# **Statement of Net Position**

Proprietary Funds December 31, 2021

		Business-type Activities - Enterprise Funds									
	Park Commissi (508)		Delinquent Tax Revolving (516)	Nonmajor Enterprise Funds	Total		nternal Service Funds				
Assets											
Current assets:											
Cash and pooled investments	\$ 862,		\$ 7,968,816	\$ 128,814	\$ 8,959,689	\$	86,573				
Accounts receivable	104,	565	6,806	-	111,371		-				
Taxes receivable		-	1,268,300	18,353	1,286,653		-				
Interest receivable		495	19,850	-	20,345		-				
Due from other governments		-	46,655	-	46,655						
Due from other funds			90,079		90,079		1,478				
Total current assets	967,	119	9,400,506	147,167	10,514,792		88,051				
Noncurrent assets:											
Net pension asset	157,	535	-	-	157,535		-				
Capital assets not being depreciated	44,	427	-	-	44,427		-				
Capital assets being depreciated, net	1,190,	288	-	-	1,190,288		-				
Total noncurrent assets	1,392,	250	-	-	1,392,250		-				
Total assets	2,359,	369	9,400,506	147,167	11,907,042		88,051				
Liabilities											
Current liabilities:											
Accounts payable	22,	524	-	27	22,551		-				
Accrued liabilities	5,	642	-	-	5,642		-				
Due to other governments		-	25,013	53,623	78,636		-				
Unearned revenue	133,	775	-	-	133,775		-				
Compensated absences payable	7,	851	-		7,851		-				
Total liabilities (all current)	169,	792	25,013	53,650	248,455		-				
Deferred inflows of resources											
Deferred pension amounts	97,	608			97,608						
Net position											
Investment in capital assets	1,234,	715	-	-	1,234,715		_				
Restricted for pension		927	-	-	59,927		_				
Unrestricted	797,		9,375,493	93,517	10,266,337		88,051				
Total net position	\$ 2,091,	969	\$ 9,375,493	\$ 93,517	\$ 11,560,979	\$	88,051				

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

Proprietary Funds For the Year Ended December 31, 2021

	Bu	Governmental Activities			
	Park Commission (508)	Delinquent Tax Revolving (516)	Nonmajor Enterprise Funds Total		Internal Service Funds
Operating revenues					
Charges for services	\$ 2,134,782	\$ 23,933	\$ 35,994	\$ 2,194,709	\$ 2,193,490
Interest and penalties on delinquent taxes	-	378,426	2,207	380,633	
Total operating revenues	2,134,782	402,359	38,201	2,575,342	2,193,490
Operating expenses					
Personnel services	879,059	=	775	879,834	-
Supplies	105,285	5,858	1,037	112,180	2,805
Postage	836	12,503	70	13,409	45,038
Other services and charges	907,381	1,128	23,089	931,598	2,132,795
Depreciation	136,942			136,942	
Total operating expenses	2,029,503	19,489	24,971	2,073,963	2,180,638
Operating income	105,279	382,870	13,230	501,379	12,852
Nonoperating revenues					
Interest income	9,186	2,611	-	11,797	-
Gain on sale of capital assets	9,000			9,000	
Total nonoperating revenues	18,186	2,611		20,797	
Change in net position	123,465	385,481	13,230	522,176	12,852
Net position, beginning of year	1,968,504	8,990,012	80,287	11,038,803	75,199
Net position, end of year	\$ 2,091,969	\$ 9,375,493	\$ 93,517	\$ 11,560,979	\$ 88,051

# **Statement of Cash Flows**

Proprietary Funds For the Year Ended December 31, 2021

	Bus	Governmental Activities			
	Park Commission (508)	Delinquent Tax Revolving (516)	Nonmajor Enterprise Funds	Total	Internal Service Funds
Cash flows from operating activities					
Receipts from interfund services provided	\$ -	\$ -	\$ -	\$ -	\$ 2,193,490
Receipts from customers and users	2,043,475	3,127,758	35,994	5,207,227	-
Payments to suppliers	(1,021,333)	(19,489)	(29,176)	(1,069,998)	(2,180,902)
Payments to employees	(902,000)	-	(775)	(902,775)	-
Payments for delinquent tax rolls		(2,528,359)		(2,528,359)	
Net cash provided by operating activities	120,142	579,910	6,043	706,095	12,588
Cash flows from noncapital financing activities					
Receipt from advance to other funds		49,983		49,983	
Cash flows from capital and related financing activities	0.000			0.000	
Proceeds from sale of capital assets	9,000	-	-	9,000	-
Purchases of capital assets	(134,218)			(134,218)	
Net cash used in capital and					
related financing activities	(125,218)			(125,218)	
Cash flows from investing activities					
Interest income received	9,186	2,611		11,797	
Net change in cash and pooled investments	4,110	632,504	6,043	642,657	12,588
Cash and pooled investments,					
beginning of year	857,949	7,336,312	122,771	8,317,032	73,985
Cash and pooled investments, end of year	\$ 862,059	\$ 7,968,816	\$ 128,814	\$ 8,959,689	\$ 86,573

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# **Statement of Cash Flows**

Proprietary Funds For the Year Ended December 31, 2021

	Bus	Governmental Activities			
	Park Commission (508)	Commission Tax Revolving		Nonmajor Enterprise Funds Total	
Reconciliation of operating income to net cash provided by operating activities	ć 105.370	ć 202.070	ć 12.220	Ć 501.370	ć 12.052
Operating income Adjustments to reconcile operating income to net cash provided by operating activities:	\$ 105,279	\$ 382,870	\$ 13,230	\$ 501,379	\$ 12,852
Depreciation  Change in operating assets and liabilities  that provided (used) cash:	136,942	-	-	136,942	-
Accounts receivable	(104,309)	4,766	-	(99,543)	-
Taxes receivable	-	174,256	(3,844)	170,412	-
Interest receivable	2,677	(806)	-	1,871	-
Due from other governments	-	18,176	-	18,176	-
Due from other funds	-	(31,270)	-	(31,270)	(258)
Accounts payable	(7,831)	-	-	(7,831)	(6)
Accrued liabilities	1,955	-	-	1,955	-
Due to other governments	-	31,918	(3,343)	28,575	-
Unearned revenue	10,325	-	-	10,325	-
Net pension asset	(81,362)			(81,362)	-
Deferred inflows of resources - pension	56,013	-	-	56,013	-
Compensated absences payable	453		-	453	
Net cash provided by operating activities	\$ 120,142	\$ 579,910	\$ 6,043	\$ 706,095	\$ 12,588

concluded

# **Statement of Fiduciary Net Position**

Fiduciary Funds December 31, 2021

	(	Custodial Funds
Assets Cash and pooled investments	\$	311,154
Liabilities Undistributed receipts		295,351
Net position Restricted for individuals, organizations and other governments	\$	15,803

# **Statement of Changes in Fiduciary Net Position**

Fiduciary Funds For the Year Ended December 31, 2021

	(	Custodial Funds
Additions		
Taxes collected for other governments	\$	8,634,665
Library collections		159,958
Inmate trust collections		444,870
Other additions		2,944,241
Total additions		12,183,734
Deductions		
Payments of taxes to other governments		8,634,665
Library distributions		159,958
Inmate trust distributions		444,731
Other deductions		2,944,241
Total deductions		12,183,595
Change in net position		139
Net position, beginning of year		15,664
Net position, end of year	\$	15,803

# **Combining Statement of Net Position**

Discretely Presented Component Units December 31, 2021

	Road Commission (201)	Brownfield Redevelopment Authority (242-244)	Drain Commission (801-802)	Total
Assets				
Cash and pooled investments	\$ 699,956	\$ 1,211	\$ 1,035,576	\$ 1,736,743
Receivables	1,737,401	-	779,707	2,517,108
Inventory	621,587	-	-	621,587
Capital assets not being depreciated	10,182,038	-	-	10,182,038
Capital assets being depreciated, net	31,745,072		1,086,135	32,831,207
Total assets	44,986,054	1,211	2,901,418	47,888,683
Deferred outflows of resources				
Deferred pension amounts	519,110			519,110
Liabilities				
Accounts payable and accrued liabilities	390,549	_	18,354	408,903
Advance from primary government	-	_	80,000	80,000
Long-term debt:			,	,
Due within one year	383,993	-	52,972	436,965
Due in more than one year	470,413	-	1,750,184	2,220,597
Net pension liability (due in more				
than one year)	1,156,246	-	-	1,156,246
Net other postemployment benefits				
liability (due in more than one year)	1,164,442			1,164,442
Total liabilities	3,565,643		1,901,510	5,467,153
Deferred inflows of resources				
Deferred pension amounts	382,669			382,669
Net position				
Net investment in capital assets	41,295,137	-	(6,021)	41,289,116
Unrestricted	261,715	1,211	1,005,929	1,268,855
Total net position	\$ 41,556,852	\$ 1,211	\$ 999,908	\$ 42,557,971

# **Combining Statement of Activities**

Discretely Presented Component Units For the Year Ended December 31, 2021

	Road	Brownfield Redevelopment	Drain	
	Commission	Authority	Commission	
Eveneses	(201)	(242-244)	(801-802)	Total
Expenses Road Commission	\$ 9,909,702	\$ -	\$ -	\$ 9,909,702
Drain Commission	\$ 9,909,702 -	- -	361,652	361,652
Drain Commission			301,032	301,032
Total expenses	9,909,702		361,652	10,271,354
Program revenues				
Charges for services	1,663,745	-	48,820	1,712,565
Operating grants and contributions	7,932,141	-	30,182	7,962,323
Capital grants and contributions	1,883,171		184,781	2,067,952
Total program revenues	11,479,057		263,783	11,742,840
Net revenue (expense)	1,569,355	-	(97,869)	1,471,486
General revenues				
Gain on sale of capital assets	66,642			66,642
Change in net position	1,635,997	-	(97,869)	1,538,128
Net position, beginning of year	39,920,855	1,211	1,097,777	41,019,843
Net position, end of year	\$ 41,556,852	\$ 1,211	\$ 999,908	\$ 42,557,971

# **NOTES TO FINANCIAL STATEMENTS**

### **Notes to Financial Statements**

#### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the County of Mecosta, Michigan (the "County") conform to generally accepted accounting principles as applicable to governments. The following is a summary of the most significant policies:

#### The Reporting Entity

As required by generally accepted accounting principles, these financial statements present the County and its component units, entities with which the County is considered to be financially accountable. Blended component units, although legally separate entities are, in substance, part of the County's operations, so data from these units are combined with data of the primary government. Discretely presented component units are reported in a separate column in the financial statements to emphasize they are legally separate from the County. A separate section of the basic financial statements provides detailed financial information on the discretely presented component units.

#### Blended Component Units

**Building Authority** – The Building Authority was created for the purpose of financing and constructing office buildings and related facilities to meet County needs. The County appoints a voting majority of the County Building Authority Board and can approve or modify the Building Authority's budget. A separate report is not prepared by the Building Authority. The Building Authority had no activity for the year ended December 31, 2021 and, therefore, is not presented in the accompanying financial statements.

**Mecosta County Park Commission** – Mecosta County Park Commission (the "Commission") operates four major parks within the County. The Commission provides camping, cabins, park access, picnic facilities, youth camps, and boat ramp access to the public. The County appoints a voting majority of the County Park Commission. The Commission's activity is included in the Enterprise Fund section of the report.

#### Discretely Presented Component Units

The criteria established by GAAP for determining the reporting entity includes oversight responsibility, financial benefit or burden, fiscal dependency, the ability for the primary government to impose its will, whether the County represents a voting majority, and whether the financial statements would be misleading if the component unit data were not included.

### **Notes to Financial Statements**

**Mecosta County Road Commission** – The Mecosta County Road Commission is responsible for the maintenance and construction of the County road system. The Road Commission's operations are financed primarily from the State distribution of gas and weight taxes, federal financial assistance, and contributions from other local governments within the County. The three-member Board is appointed by County Board of Commissioners, which is deemed to provide the County with effective control over the Road Commission. The component unit is audited individually and complete financial statements may be obtained from the Road Commission's administrative office at the following address:

Mecosta County Road Commission 120 DeKraft Big Rapids, MI 49307

Brownfield Redevelopment Authority – Members of the governing board of the Brownfield are appointed by the County Board of Commissioners. The Brownfield reviews and approves plans for business development within designated areas of the County where property was once contaminated. Property tax revenues from the "captured" portion of these properties are restricted to pay for site clean-up expenditures and future development depending on the development plan adopted for each project. The County has the ability to significantly influence the operations of the Brownfield Redevelopment Authority and has accountability for fiscal matters. Separate financial statements for the Brownfield are not prepared.

**Drain Commission** – Each individual drainage district is a separate legal entity with power to assess the benefiting communities, including the County and the State of Michigan for road drainage. The Mecosta County Drain Commissioner manages the drainage districts with the County Board of Commissioners exercising legislative oversight. The County is a direct beneficiary of the service provided and its employees run the day-to-day operations. The full faith and credit of the County may be given for the debt of the drainage districts. Separate financial statements for the Drain Commission are not prepared.

### **Notes to Financial Statements**

Jointly Governed Organizations

**Mid State Health Network** – The County participates jointly with numerous other northern Michigan counties in the operation of a substance abuse treatment agency. The funding formula requires the County to appropriate 50% of its convention facility revenue each year, which amounted to \$87,047 for the year ended December 31, 2021.

**District Health Department #10** – The County participates jointly in the operation of this Health Department with ten other area counties. All financial operations of the Health Department are recorded by Missaukee County. The County appropriated \$278,527 to the Health Department for the year ended December 31, 2021.

**Central Michigan Community Mental Health Authority** – The County participates jointly in the operation of this Authority with four other area counties. The County appropriated \$166,912 to the Authority for the year ended December 31, 2021.

**Meceola Consolidated Central Dispatch Authority** – Mecosta and Osceola Counties participate jointly in the operation of the Meceola Consolidated Central Dispatch Authority. The County distributes its entire allocation of State E-911 funding to this Authority. For the year ended December 31, 2021, this amounted to \$178,087.

#### Government-wide and Fund Financial Statements

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

### **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 funds. 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. After March 1 of each year, the delinquent tax revolving fund pays the County, and is responsible for collecting any outstanding taxes as of that date. 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 government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period, with the exception of special assessments in the drain commission component unit which are based on a 180-day period of availability, and expenditure-driven grants which are based on a one-year period of availability. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

Intergovernmental revenue, charges for services and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period if collected within the period of availability as defined above. 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 County.

The County reports the following major governmental funds:

The *general fund* is the County'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 *emergency medical services fund* is used to account for emergency medical services provided which are financed by charges for services, Medicare, Medicaid, insurance reimbursements, property taxes, and grants.

The *commission on aging fund* accounts for services provided to the elderly. Revenue is primarily generated through property taxes and state and federal grants.

The County reports the following major enterprise funds:

The *park commission* is used to account for the operations of four major parks in the County of Mecosta. The park commission is a blended component unit of the County.

The *delinquent tax revolving fund* is used to account for the delinquent property tax collection process administered by the County.

### **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.

Capital projects funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

The *permanent fund* is used to account for resources that are legally 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 services provided to the County departments on a cost reimbursement basis.

Custodial funds are used to account for assets held on behalf of outside parties, including other governments.

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 fund are charges for services. The principal operating revenues of the County's internal service funds are charges to County departments for mailing and other central services. Operating expenses for the enterprise funds include depreciation on capital assets, labor, supplies and contracted services. Operating expenses for the internal service funds include the cost of services and administrative expenses. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

#### **Budgets and Budgetary Accounting**

Comparisons to budget are presented for general and special revenue funds. The general and special revenue funds adopt a legal budget with additional funds maintaining budgets as a management control device. The County follows these procedures in establishing the budgetary data reflected in the financial statements:

- 1. The County Administrator submits to the County Board of Commissioners a proposed operating budget for the fiscal year commencing the following January 1.
- 2. Public hearings are conducted to obtain taxpayer comments.
- 3. Prior to January 1, the budget is legally enacted through passage of a resolution.

### **Notes to Financial Statements**

- 4. Formal budgetary integration is employed for the governmental fund types as a management control device.
- 5. Budgets for the general and special revenue funds are adopted on a basis consistent with generally accepted accounting principles (GAAP). Annual budgets lapse at year end.
- 6. Adoption and amendments of all budgets used by the County are governed by Public Act 621, which was followed during the year. The appropriations resolution is based on the projected expenditures budget of the department heads of the County. Any amendment to the original budget must meet the requirements of Public Act 621. Any revisions that alter the total expenditures of any fund must be approved by the County Board of Commissioners. The County Administrator is authorized to transfer budgeted amounts within an activity subject to the condition that the total expenditures do not exceed the approved appropriations by activity. Supplemental appropriations were necessary during the year.

Budgets for expenditures are adopted by activity in the general fund and by function in the special revenue funds. Thus, expenditures may not legally exceed the budgeted amounts by activity for the general fund and by function for the special revenue funds.

#### **Cash and Pooled Investments**

For the purpose of the statement of cash flows, the County considers all balances in the cash and investments pool to be cash and cash equivalents because the balances are available for withdrawal at any time, similar to demand deposit accounts.

#### **Investments**

Investments are stated at amortized cost (which approximates fair value) at the balance sheet date.

#### Receivables

All receivables are recorded at their gross value and, where appropriate, are reduced by the estimated portion that is expected to be uncollectible. Uncollectible balances at year-end are reported in the emergency medical services fund.

### **Notes to Financial Statements**

#### Taxes Receivable - Delinquent

The delinquent taxes receivable, which are recorded in the enterprise funds, consist of unpaid balances of delinquent real property taxes which were purchased from all of the taxing units in the County by the County's delinquent tax fund. The County is responsible for pursuing and administering collection of these balances and coordinating the forfeiture and foreclosure activities for the related parcels. This process takes place over a 3-year period. Interest at 1% per month (increased to 1.5% after 12 months, retroactive to the date of delinquency) and administrative fees at 4% are accrued in accordance with State statute. No amounts have been included in an allowance for uncollectible balances, as the structure of the delinquent tax revolving fund has been designed to make the fund whole either through the eventual auction of the foreclosed parcels or through chargebacks to the local taxing authorities initially levying the taxes.

#### **Interfund Transactions**

During the course of its operations, the County has numerous transactions between funds to finance operations, to provide services, construct assets and service debt. To the extent that certain transactions between funds had not been paid or received as of fiscal year end, balances of interfund accounts receivable or payable have been recorded.

#### **Prepaids**

Certain payments to vendors reflect costs applicable to future fiscal years and are recorded as prepaid items in both government-wide and fund financial statements.

#### **Capital Assets**

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items acquired or constructed since 1980), are reported in the governmental and business-type activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of two years. Such assets are valued at cost where historical records are available and at an estimated historical cost where no historical records exist. Donated capital assets are valued at their estimated acquisition value on the date received.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Improvements are capitalized and depreciated over the remaining useful lives of the related capital assets, as applicable.

### **Notes to Financial Statements**

Depreciation on capital assets is computed using the straight-line method over the following estimated useful lives:

	Years
Buildings and improvements	10-40
Infrastructure - drains	10-20
Vehicles	3-5
Equipment and furniture	5-10
Computer equipment	2-5

#### **Deferred Outflows of Resources**

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and, as such, will not be recognized as an outflow of resources (expense/expenditure) until then. The County reports deferred outflows of resources in the proprietary fund and government-wide statements related to certain pension-related amounts.

#### **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 straight-line method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are expensed when incurred.

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.

### **Compensated Absences**

Under contracts negotiated with employee groups, individual employees have a vested right to receive payments for unused sick and vacation pay benefits under formulas and conditions specified in the contracts. All sick pay is accrued when the employee is vested, after various years of employment with the County, based on position and bargaining unit. All vacation pay is accrued when incurred.

# **Notes to Financial Statements**

Accumulated vacation time of governmental funds is recorded on the statement of net position and not on the governmental fund balance sheets, as a liability is reported for governmental amounts only if they have matured. Vested or accumulated vacation leave of proprietary funds is recorded as an expense and liability of those funds as the benefits accrue to employees. No liability is recorded for nonvesting accumulating rights to receive sick-pay benefits; however, a liability is recognized for vested accumulated sick pay benefits.

#### **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 position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The governmental funds report unavailable revenues, which arises only under a modified accrual basis of accounting, from four sources: property taxes, ambulance fees, certain state grants and special assessments receivable. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. In addition, deferred inflows of resources are reported in the government-wide and governmental fund financial statements for property taxes levied during the year that were intended to finance future periods. Deferred inflows of resources are also presented for certain pension-related amounts.

#### **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 Board of Commissioners. A formal resolution of the Board of 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 government's intent to be used for specific purposes, but are neither restricted nor committed. The Board of Commissioners has delegated the authority to assign fund balance to the County Administrator. Unassigned fund balance is the residual classification for the general fund.

The County Board of Commissioners has adopted a minimum fund balance policy in which the total fund balance of the general fund will be equal to at least 15% of the most recent year's general fund expenditures. The County is in compliance with this policy.

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

### **Notes to Financial Statements**

#### **Pensions**

For purposes of measuring the net pension asset/liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension 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.

#### **Use of Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates. The County utilizes various investment instruments which are exposed to various risks, such as interest rate, credit and overall market volatility. Due to the level of risk associated with certain investment securities, it is reasonably possible that changes in the values of investment securities will occur in the nearterm and that such changes could materially affect the amounts reported in the financial statements.

### 2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

#### **Budgetary Information**

P.A. 621 of 1978, as amended, provides that a local unit shall not incur expenditures in excess of the amount appropriated. For the year ended December 31, 2021, the County did not incur expenditures in excess of amounts budgeted in any budgetary funds.

#### 3. CASH AND INVESTMENTS

The captions on the government-wide and fund statements relating to cash and investments are as follows:

	Primary Government	Component Units	Fiduciary Funds	Totals
Cash and pooled investments Investments	\$ 32,823,273 25,829	\$ 1,736,743	\$ 311,154	\$ 34,871,170 25,829
Total	\$ 32,849,102	\$ 1,736,743	\$ 311,154	\$ 34,896,999

### **Notes to Financial Statements**

Cash and investments consist of the following at December 31, 2021:

Petty cash	\$ 1,990
Checking / savings accounts	6,120,114
Certificates of deposit (due within one year)	12,135,477
Certificates of deposit (due in one to five years)	16,613,589
Investments	 25,829
Total	\$ 34,896,999

These deposits are in several financial institutions located in Michigan in varying amounts. State policy limits the Treasurer's investing options to financial institutions located in Michigan. All accounts are in the name of the County and a specific fund or common account. They are recorded in County records at market value. Interest is recorded when earned.

Custodial Credit Risk – Deposits. Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned. State law does not require, and the County does not have, a policy for deposit custodial credit risk. As of year-end, \$30,432,772 of the County's bank balance of \$35,726,331 was exposed to custodial credit risk because it was uninsured and uncollateralized.

#### Investments

The County chooses to disclose its investments by specifically identifying each. As of year-end, the County had the following investments:

	Fair Value Credi		Credit Rating
Oppenheimer Money Market Fund	\$	25,829	Unrated

Interest Rate Risk. State law limits the allowable investments and the maturities of some of the allowable investments as identified in the list of authorized investments below. The County's investment policy does not have specific limits in excess of state law on investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. The County's investment has no stated maturity.

Credit Risk. State law limits investments to specific government securities, certificates of deposit and bank accounts with qualified financial institutions, commercial paper with specific maximum maturities and ratings when purchased, bankers acceptances of the County's specific financial institutions, qualified mutual funds, and qualified external investment pools as identified in "statutory authority" below. The investment policy does not have specific limits in excess of state law on investment credit risk. The rating for each investment held at year-end is identified above.

### **Notes to Financial Statements**

Custodial Credit Risk – Investments. For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State law does not require and the County does not have a policy for investment custodial credit risk. As of December 31, 2021, none of the County's investments were exposed to risk since the securities are held in the County's name by the counterparty.

Concentration of Credit Risk. State law limits allowable investments but does not limit concentration of credit risk. County policy does not limit the amount of investment in a single security type or with a single financial institution. All investments held at year-end are reported above.

State statutes authorize the County to invest in the following:

- a. Bonds, securities, other obligations and repurchase agreements of the United States, or an agency or instrumentality of the United States.
- b. Certificates of deposit, savings accounts, deposit accounts or depository receipts of a qualified financial institution.
- c. Commercial paper rated at the time of purchase within the two highest classifications established by not less than two standard rating services and that matures not more than 270 days after the date of purchase.
- d. Bankers acceptances of United States banks.
- e. Obligations of the State of Michigan and its political subdivisions that, at the time of purchase are rated as investment grade by at least one standard rating service.
- f. Mutual funds registered under the Investment Company Act of 1940 with the authority to purchase only investment vehicles that are legal for direct investment by a public corporation.
- g. External investment pools as authorized by Public Act 20 as amended through December 31, 1997.

Interest revenue on cash deposits and investments is allocated only to those funds required by the State to earn income on interest-bearing accounts. Income is allocated based on the cash balance of each fund in comparison to the cash balance of the County as a whole. All interest income remaining after this allocation is credited to the general fund.

Fair Value Measurement. 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.

### **Notes to Financial Statements**

At December 31, 2021 the money market fund is carried at amortized cost (which approximates fair value).

#### 4. RECEIVABLES AND DEFERRED INFLOWS OF RESOURCES

The composition of receivables in the government-wide financial statements is as follows:

	Governmental Activities		Business-type Activities		C	omponent Units
Taxes (current) Taxes (delinquent) Accounts Allowance for uncollectibles Interest Special assessments	\$	1,951,195 - 542,264 (131,878) 16,863	\$	1,286,653 111,371 - 20,345	\$	- - - 601 779,106
Advances to component unit (Note 6)  Due from other governments	,	80,000 1,108,686		- 46,655		1,737,401
Total	\$	3,567,130	\$	1,465,024	\$	2,517,108

Of the amounts reported above, the balance due from component unit of \$80,000 and special assessments receivable of approximately \$720,000 in the drain commission component unit are not expected to be collected within one year.

Housing Rehabilitation Loans Receivable. The County has used grant funding provided through the Michigan State Housing Development Authority (MSHDA) to finance housing rehabilitation projects for qualified homeowners. Such assistance was provided in the form of a deferred loan receivable, due and payable upon sale or foreclosure of the related property. Management has estimated the amount of such loans outstanding at year-end may approximate \$690,000, but has determined that the collectible portion (if any) would be immaterial, and would further be due to MSHDA upon collection. Accordingly, no receivable has been recorded.

Governmental funds report deferred inflows of resources in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Resources intended to provide financing for a subsequent period are also reported as deferred inflows of resources.

# **Notes to Financial Statements**

	Unavailable		ubsequent Years' Resources	Total		
Governmental funds						
Property taxes receivable	\$	526,197	\$ -	\$	526,197	
Emergency medical services						
fees receivable		56,984	-		56,984	
State grants receivable		677,441	-		677,441	
Property taxes levied to finance						
subsequent year		-	1,483,739		1,483,739	
Total	\$	1,260,622	\$ 1,483,739	\$	2,744,361	

# 5. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

The composition of accounts payable and accrued liabilities in the government-wide statement of net position is as follows:

	Governmental Activities		iness-type ctivities	Component Units		
Accounts payable Accrued liabilities Due to other governments Advance from State of Michigan Advances from primary government (Note 6)	\$	583,442 409,122 - - -	\$ 22,551 5,642 78,636 -	\$	22,350 37,636 57,819 291,098 80,000	
Total	\$	992,564	\$ 106,829	\$	488,903	

# 6. INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

The composition of interfund balances as of December 31, 2021, was as follows:

	Due to and from Primary Government Funds							
	D	ue from Fund	Due to Fund					
Nonmajor governmental funds Delinquent tax revolving Internal service funds	\$	90,079 1,478	\$	91,557 - -				
Total	\$	91,557	\$	91,557				

# **Notes to Financial Statements**

These balances are a result of negative balances in the nonmajor governmental funds pooled cash and investments as of year end.

		om Primary Component Unit			
	 vance to mponent Unit	Р	ance from Primary Vernment		
General fund Drain commission component unit	\$ 80,000	\$	- 80,000		
Total	\$ 80,000	\$	80,000		

These balances result from capital advances to finance drain construction. The balances will be repaid as related special assessments are levied and collected. The outstanding balances are not expected to be repaid within one year.

	Due to and from Component Units							
	D	ue from Fund		Due to Fund				
Drain fund Revolving drain fund	\$	- 20,722	\$	20,722				
Total	\$	20,722	\$	20,722				

For the year ended December 31, 2021, interfund transfers consisted of the following:

	Transfers in				
	Nonmajor Governmenta				
Transfers Out		Funds			
General fund Commission on Aging	\$	932,163 34,451			
Total	\$	966,614			

# **Notes to Financial Statements**

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.

#### 7. CAPITAL ASSETS

### **Primary government**

Capital asset activity for the primary government for the year ended December 31, 2021, was as follows:

	E	Beginning Balance	Additions	Disposals		Disposals Transfers		Ending Balance
Governmental activities								
Capital assets, not being depre	ciate	ed:						
Land	\$	314,537	\$ -	\$	-	\$ -	\$	314,537
Construction in progress			103,822			-		103,822
		314,537	103,822		_			418,359
Conital access bains dangeries	. ما ،							
Capital assets, being depreciate Buildings and improvements		11,122,771	6,273					11,129,044
Equipment and furniture					_	-		2,288,996
Vehicles		2,008,628 2,274,207	280,368 566,323		(410,317)	-		2,288,996
verticles		15,405,606	 852,964		(410,317)			15,848,253
		13,403,000	 832,304		(410,317)			13,646,233
Less accumulated depreciation	for:							
<b>Buildings and improvements</b>		(6,946,430)	(315,359)		-	-		(7,261,789)
Equipment and furniture		(1,679,624)	(99,465)		-	-		(1,779,089)
Vehicles		(1,652,932)	(265,428)		404,807	-		(1,513,553)
		(10,278,986)	(680,252)		404,807	-		(10,554,431)
Total capital assets,								
being depreciated, net		5,126,620	172,712		(5,510)	-		5,293,822
Governmental activities								
capital assets, net	\$	5,441,157	\$ 276,534	\$	(5,510)	\$ -	\$	5,712,181

Depreciation expense was allocated to the various functions of governmental activities as follows:

Depreciation of governmental activities by function	
General government	\$ 171,230
Public safety	249,441
Health and welfare	 259,581
Total	\$ 680,252

# **Notes to Financial Statements**

	Beginning Balance	Additions	Disposals	Transfers	Ending Balance
Business-type activities					
Capital assets, not being depre	ciated:				
Construction in progress	\$ -	\$ 44,427	_ \$ -	\$ -	\$ 44,427
Capital assets, being depreciat	ed:				
Land improvements	1,925,981	47,588	-	-	1,973,569
Buildings and improvements	1,324,537	-	-	-	1,324,537
Equipment and furniture	119,792	7,335	-	-	127,127
Vehicles	252,654	34,868	(6,000)		281,522
	3,622,964	89,791	(6,000)		3,706,755
Less accumulated depreciation	for:				
Land improvements	(1,281,829)	(57,265)	-	-	(1,339,094)
Buildings and improvements	(812,081)	(59,034)	-	-	(871,115)
Equipment and furniture	(87,107)	(8,663)	-	-	(95,770)
Vehicles	(204,508)	(11,980)	6,000		(210,488)
	(2,385,525)	(136,942)	6,000	-	(2,516,467)
Total capital assets being					
depreciated, net	1,237,439	(47,151)			1,190,288
Business-type activities					
capital assets, net	\$ 1,237,439	\$ (2,724)	\$ -	\$ -	\$ 1,234,715

Depreciation expense of \$136,942 was recorded in the Park Commission enterprise fund.

Capital assets activity for the Drain Commission component unit for the year ended December 31, 2021, was as follows:

	Beginning Balance		1	Additions		Disposals		Transfers		Ending Balance
Drain Commission										
Component Unit										
Capital assets, not being depre	ciated:									
Construction in progress	\$ 217	7,174	\$	105,167	\$			\$	(322,341)	\$ _
Capital assets, being depreciat Infrastructure	ed: 3,712	2,415		88,220			-		322,341	4,122,976
Less accumulated depreciation Infrastructure	for: (2,957	7,812)		(79,029)						(3,036,841)
Total capital assets being depreciated, net	754	1,603		9,191					322,341	1,086,135
Drain Commission capital assets, net	\$ 971	L,777	\$	114,358	\$		- -	\$		\$ 1,086,135

#### **Notes to Financial Statements**

#### 8. LEASES - OPERATING

The Mecosta County Park Commission leases the land for Brower Park. The Park Commission entered into a lease with Consumers Energy Company (the "Lessor") dated October 16, 1999 that extends from May 1, 1999 to May 1, 2024. Rent is paid annually and is to be based on an allocation of the annual expenses the Lessor expects to incur in administering the various leases, licenses, and license agreements that the Lessor expects to have in place for its Federal Energy Regulatory Commission (FERC) hydro project lands. The rental amount currently is set at \$2,700 per year and shall be revised every fifth year during the term of the lease, based on projected data for the year of the revision.

The following is a schedule of the future minimum lease payments required under the operating lease which has initial or remaining noncancelable lease terms in excess of one year as of December 31, 2021. The amount for the years ended December 31, 2022 and after are subject to changes based on the agreement discussed above.

Year Ended December 31,		Amount
2022	\$	2,700
2023	Ψ	2,700
2024		2,700
Total	\$	8,100

#### 9. LONG-TERM DEBT

The following is a summary of long-term debt for the year ended December 31, 2021:

	Beginning Balance	Additions		Deductions		Ending Balance		Due Within One Year	
Governmental Activities Compensated absences	\$ 1,109,661	\$	635,350	\$	(681,628)	\$	1,063,383	\$	698,669

Accrued compensated absences for governmental activities are generally liquidated by the general fund.

Business-type Activities Compensated absences	\$ 7,398	\$ 15,484	\$ (15,031)	\$ 7,851	\$ 7,851
Drain Commission Componer Notes from direct borrowing and direct placements	i <b>t</b> 1,222,128	\$ 1,313,000	\$ (731,972)	\$ 1,803,156	\$ 52,972

### **Notes to Financial Statements**

Drain Commission Component Unit  Notes payable \$199,000 2015 Culp Drain Note, due in annual installments of \$13,267 plus interest of 3.48%, payable annually through June 1, 2030	\$	110 209
interest of 5.46%, payable annually through June 1, 2030	Ş	119,398
\$155,579 2017 Snow Drain Note, due in annual installments of \$10,370 plus interest of 2.95%, payable annually through May 1, 2032		114,091
\$275,000 2020 Ford Drain Note, due in annual installments of \$18,333 plus interest of 1.65%, due August 1, 2035		256,667
\$600,000 2021 Tonkin Drain Note, due in a single installment of \$600,000 plus interest of 1.45%, due June 1, 2023		600,000
\$600,000 2021 Ives Drain Note, due in a single installment of \$600,000 plus interest of 1.63%, due April 1, 2024		600,000
\$113,000 2021 Brady Lake Bonds, due in annual installments ranging from \$11,000 to \$12,000 plus interest of 1.69%, due June 1, 2031		113,000
Total notes payable	\$	1,803,156

The following is a schedule of future principal and interest payments at December 31, 2021:

Year Ended December 31,	Principal	Interest
2022	\$ 52,972	\$ 16,696
2023	652,972	32,981
2024	652,972	37,741
2025	52,972	12,540
2026	52,972	11,044
2027-2031	254,588	32,737
2032-2035	83,708	5,739
Total	\$ 1,803,156	\$ 149,478

### **Notes to Financial Statements**

#### 10. FUND BALANCES - GOVERNMENTAL FUNDS

Detailed information on fund balances of governmental funds is as follows:

	Gene	ral Fund	N	ergency ledical ervices	Con	nmission on Aging	lonmajor vernmental Funds	Total
Nonspendable								
Prepaids	\$	563,017	\$	-	\$	-	\$ -	\$ 563,017
Long-term advances		80,000		-		-	-	80,000
Broomfield trust fund corpus		-		-		-	19,822	 19,822
		643,017		-		-	 19,822	 662,839
Restricted								
Emergency medical services		_		5,087,633		_	_	5,087,633
Senior programs		_		-		1,316,417	343,162	1,659,579
Sobriety court		_		_		_,===, -==	118,511	118,511
Drug prevention and								,
law enforcement		_		_		-	349,561	349,561
Housing rehabilitation program		_		_		_	95,434	95,434
Emergency planning		_		_		_	3,243	3,243
Indigent defense		_		_		_	5	5
Register of deeds automation		_		_		-	416,000	416,000
Public safety training		_		_		-	185,916	185,916
K-9 services		_		_		_	4,005	4,005
Remonumentation		_		_		_	12,512	12,512
Building department		_		_		-	717,416	717,416
Human services programs		_		_		_	113,572	113,572
Broomfield trust		_		_		_	7,654	7,654
		-		5,087,633		1,316,417	2,366,991	8,771,041
Committed								
Sobriety court		_		_		_	24,217	24,217
Senior programs		_		_		_	38,451	38,451
Human services programs		-		-		-	312,494	312,494
Secondary road patrol		_		_		_	54,937	54,937
Township law enforcement		-		-		-	13,156	13,156
Jail maintenance		-		-		-	51,267	51,267
Dive team		-		-		-	10,424	10,424
Law library materials		-		-		-	2,100	2,100
Crime victims' rights		-		-		-	37,374	37,374
Capital improvements		-		-		-	424,020	424,020
Capital improvements				<u> </u>		<u>-</u>	 968.440	968.440
•							 	 
Assigned								
Soldiers' and sailors' assistance		6,384		_			 	 6,384
Unassigned	10	,331,943			_	<u>-</u>	 <u>-</u>	 10,331,943
Total fund balances -								
governmental funds	\$ 10	,981,344	\$	5,087,633	\$	1,316,417	\$ 3,355,253	\$ 20,740,647

#### **Notes to Financial Statements**

#### 11. NET INVESTMENT IN CAPITAL ASSETS

The composition of the County's net investment in capital assets as of December 31, 2021, was as follows:

	Governmental Activities		siness-type Activities	C	Component Units
Capital assets:					
Capital assets not being depreciated	\$ 418,359	\$	44,427	\$	10,182,038
Capital assets being depreciated, net	 5,293,822		1,190,288		32,831,207
	5,712,181		1,234,715		43,013,245
Related debt:					
Total installment purchases and notes payable	-		-		2,435,129
Less unexpended debt proceeds	 -		-		(711,000)
	-		-		1,724,129
Net investment in capital assets	\$ 5,712,181	\$	1,234,715	\$	41,289,116

#### 12. PENSION PLANS

#### **Primary Government - Defined Benefit Plan**

#### **General Information About the Plan**

Plan Description. The County participates in the Municipal Employees' Retirement System (MERS) of Michigan, a defined benefit pension plan providing certain retirement, disability and death benefits to plan members and beneficiaries. 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. Public Act 427 of 1984, as amended, establishes and amends the benefit provisions of the participants in MERS. 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 5 year period) and multipliers ranging from 2.0% to 2.5%. Participants are considered to be fully vested in the plan after 8 or 10 years. Normal retirement age is 60 with early retirement options available for certain bargaining units.

*Employees Covered by Benefit Terms.* At the December 31, 2020 valuation date, plan membership consisted of the following:

Inactive employees or beneficiaries currently receiving benefits	127
Inactive employees entitled to but not yet receiving benefits	47
Active employees	31
Total membership	205

#### **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. Closed divisions have a monthly employer contribution ranging from \$0 to \$13,105, while member contributions range from 0% to 3.39%. There were no open divisions as of December 31, 2021.

*Net Pension Asset.* The County's net pension asset was measured as of December 31, 2021, and the total pension liability used to calculate the net pension asset was determined by an actuarial valuation as of December 31, 2020.

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

Inflation 2.50%

Salary increases 3.00% in the long-term

Investment rate of return 7.35%, net of investment and administrative

expense including inflation

The base mortality tables used are constructed as described below and are based on amount weighted sex distinct rates:

- Pre-retirement mortality based on 100% of Pub-2010 Juvenile Mortality Tables for ages 0-17, 100% of PubG-2010 Employee Mortality Tables for Ages 18-80, and 100% of PubG-2010 Healthy Retiree Tables for ages 81-120
- Non-disabled retired plan members and beneficiaries mortality based on 106% of Pub-2010 Juvenile Mortality Tables for ages 0-17, 106% of PubG-2010 Employee Mortality Tables for Ages 18-49, and 106% of PubG-2010 Healthy Retiree Tables for ages 50-120
- Disabled retired plan members mortality based on 100% of Pub-2010 Juvenile Mortality Tables for ages 0-17, and 100% of PubNS-2010 Disabled Retiree Tables for ages 18-120

The actuarial assumptions used in the December 31, 2020 valuation were based on the results of the most recent actuarial experience study of 2014-2018.

#### **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 Global fixed income Private investments	60.00% 20.00% 20.00%	5.25% 1.25% 7.25%	3.15% 0.25% 1.45%
Inflation Administrative expenses netted above	100.00%		2.50% 0.25%
Investment rate of return			7.60%

Discount Rate. The discount rate used to measure the total pension liability as of December 31, 2021 was 7.6%. The projection of cash flows used to determine the discount rate assumes that employer and employee contributions will be made at the rates agreed upon for employees and the actuarially determined rates for employers. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to pay all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

### **Notes to Financial Statements**

#### Changes in Net Pension Asset

The components of the change in the net pension asset are summarized as follows:

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Asset (a) - (b)
Balances at December 31, 2020	\$ 39,316,767	\$ 41,855,854	\$ (2,539,087)
Changes for the year:			
Service cost	182,743	-	182,743
Interest	2,901,157	-	2,901,157
Differences between expected and			
actual experience	368,598	-	368,598
Changes in assumptions	1,629,911		1,629,911
Employer contributions	-	1,896,886	(1,896,886)
Employee contributions	-	14,139	(14,139)
Net investment income	-	5,826,675	(5,826,675)
Benefit payments, including refunds of			
employee contributions	(2,470,037)	(2,470,037)	-
Administrative expense	-	(66,812)	66,812
Other changes	(123,605)	-	(123,605)
Net changes	2,488,767	5,200,851	(2,712,084)
Balances at December 31, 2021	\$ 41,805,534	\$ 47,056,705	\$ (5,251,171)

Changes in assumptions. A 5-year experience study analyzing historical experience from 2013 through 2018 was completed in February 2020. In addition to changes to the economic assumptions which took effect with the fiscal year 2021 contribution rates, the experience study recommended updated demographic assumptions, including adjustments to the following actuarial assumptions: mortality, retirement, disability, and termination rates.

Sensitivity of the Net Pension Asset to Changes in the Discount Rate. The following presents the net pension asset of the County, calculated using the discount rate of 7.6%, as well as what the County's net pension asset would be if it were calculated using a discount rate that is 1% lower (6.6%) or 1% higher (8.6%) than the current rate:

19	6 Decrease (6.6%)	Di	Current scount Rate (7.6%)	1	% Increase (8.6%)
\$	(904,437)	\$	(5,251,171)	\$	(8,953,464)

#### **Notes to Financial Statements**

*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 December 31, 2021, the County recognized pension expense of \$1,051,884. The County reported pension-related deferred inflows of resources of \$3,253,584 for the net difference between projected and actual earnings on pension plan investments.

Amounts reported as pension-related deferred inflows of resources will be recognized in pension expense as follows:

Year Ended, December 31,	Amount
2022	\$ (460,210)
2023	(1,321,118)
2024	(938,372)
2025	(533,884)
Total	\$ (3,253,584)

Payable to the Pension Plan. At December 31, 2021, the County had \$36,413 amounts payable to the pension plan.

#### Road Commission Component Unit - Defined Benefit Plan

The Road Commission participates in a separate MERS defined benefit retirement plan. Complete disclosures for this plan are available in the Road Commission's separately issued financial statements.

#### <u>Primary Government - Defined Contribution Plan</u>

The County contributes to a defined contribution retirement plan administered by MERS with the International City Management Association Retirement Corporation (ICMA) acting as an investment fiduciary. County contributions are equal to 6% of covered payroll, plus up to an additional 3% matching of employee contributions.

The County contributed \$611,770 to the plan during the year ended December 31, 2021, and employee contributions totaled \$226,160.

#### **Notes to Financial Statements**

#### 13. OTHER POSTEMPLOYMENT BENEFITS

#### **County General Employees**

In addition to the pension benefits described in Note 12, the County provides postemployment benefits to all retired employees and/or their spouses. The benefit includes the provision that a retiree pays 100% of the cost of the premium. An actuarial valuation of the County's liability for the implicit rate subsidy in accordance with GASB Statement No. 75 has not been performed. Management has determined that the actuarially accrued liability would be immaterial to the financial statements taken as a whole.

#### **Road Commission Component Unit**

The Mecosta County Road Commission administers a single-employer defined benefit healthcare plan. The Road Commission provides postemployment healthcare insurance benefits to certain retired union and administrative employees through the Road Commission group health insurance plan which covers both active and retired members. Complete information on the Road Commission's other postemployment benefits plan can be found in the separately-issued financial statements.

#### 14. DEFERRED COMPENSATION PLAN

The County offers all employees a deferred compensation plan created in accordance with the Internal Revenue code, Section 457. The assets of the plans are held in trust (custodial account or annuity contract), as described in IRC Section 457(g) for the exclusive benefit of the participants (employees) and their beneficiaries. The custodian thereof of the exclusive benefit of the participants holds the custodial account for the beneficiaries of this section 457 plan, and the assets may not be diverted to any other use. In accordance with the provisions of GASB Statement 32, plan balances and activities are not reflected in the County's financial statements.

#### 15. RISK MANAGEMENT

#### **Primary Government**

The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the government carries commercial insurance. The County participates in the Michigan Municipal Risk Management Authority (MMRMA). The Authority is a self-insured association organized under the laws of the State of Michigan to provide self-insurance protection against loss and risk management services to Michigan cities, counties, townships, and special purpose governments. The County is responsible for paying all losses, including damages, loss adjustment expenses, and defense costs, for each occurrence that falls within the County's self-insured retention (SIR). The County's self-insurance retention is the first \$75,000 for liability, \$15,000 for vehicle/\$30,000 per occurrence for vehicle physical damage, and 10% up to \$100,000 for property and crime coverage.

#### **Notes to Financial Statements**

Settled claims have not exceeded insurance coverage in the history of the self-insurance program. The changes in the claims liability for the previous two years are as follows:

C	Year Ended December 31,	_	inning of r Liability	CI	rrent Year aims and hanges in stimates	P	Claim ayments	 nd of Year Liability
	2020 2021	\$	- 25,000	\$	32,377 196,091	\$	(7,377) (39,591)	\$ 25,000 181,500

#### 16. CONTINGENT LIABILITIES

The County has received significant financial assistance from state and federal agencies in the form of various grants. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreement and is subject to audit by the grantor agency. Any disallowed claims resulting from such audits could become a liability of the applicable fund of the County. However, in the opinion of management, any such disallowed claims will not have a material effect on any of the financial statements of the individual fund types included herein or on the overall financial position of the County at December 31, 2021.

#### 17. TAX ABATEMENTS

Industrial property tax abatements are granted by the State of Michigan under public Act 198, as amended, to promote economic development, creation of jobs, and new or improvement of facilities. The industrial facilities tax (IFT) exemption must be approved by both the local unit (after a public hearing is held) and the State of Michigan. IFT exemptions can cover real and/or personal property. By State law, the exemption must be applied for no later than six months after commencement of the project, and must be accompanied by a written agreement between the taxpayer and the local unit. An exemption allows for taxation on IFT property at 50% of the local property tax millage rate for a period of 1 to 12 years. Accordingly, such agreements meet the criteria of "tax abatements" under GASB Statement No. 77. Property taxes abated by the County in 2021 amounted to approximately \$20,000.

### **Notes to Financial Statements**

#### 18. CORONAVIRUS

In March 2020, the World Health Organization declared the novel coronavirus outbreak (COVID-19) to be a global pandemic. The pandemic has resulted in operational changes for the County as it determines the impact on employees, vendors, and taxpayers, and the appropriate method for providing services. At this time, management does not believe that any ongoing negative financial impact related to the pandemic, if any, would be material to the County.

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## REQUIRED SUPPLEMENTARY INFORMATION

### **Required Supplementary Information**

MERS Agent Multiple-Employer Defined Benefit Pension Plan Schedule of Changes in the County's Net Pension Liability (Asset) and Related Ratios

	Year Ended December 31,						
		2021		2020		2019	
Total pension liability							
Service cost	\$	182,743	\$	190,931	\$	197,250	
Interest		2,901,157		2,778,442		2,861,324	
Differences between expected and							
actual experience		368,598		(190,330)		142,195	
Changes of assumptions		1,629,911		1,233,941		-	
Benefit payments, including refunds							
of employee contributions		(2,470,037)		(2,284,824)		(2,218,349)	
Other changes		(123,605)		(16,791)		(154,116)	
Net change in total pension liability		2,488,767		1,711,369		828,304	
Total pension liability, beginning of year		39,316,767		37,605,398		36,777,094	
Total pension liability, end of year		41,805,534		39,316,767		37,605,398	
Plan fiduciary net position							
Employer contributions		1,896,886		2,296,057		689,131	
Employee contributions		14,139		15,861		16,363	
Net investment income (loss)		5,826,675		4,837,650		4,576,577	
Benefit payments, including refunds							
of employee contributions		(2,470,037)		(2,284,824)		(2,218,349)	
Administrative expense		(66,812)		(75,096)		(78,817)	
Net change in plan fiduciary net position		5,200,851		4,789,648		2,984,905	
Plan fiduciary net position, beginning of year		41,855,854		37,066,206		34,081,301	
Plan fiduciary net position, end of year		47,056,705		41,855,854		37,066,206	
County's net pension liability (asset)	\$	(5,251,171)	\$	(2,539,087)	\$	539,192	
Plan fiduciary net position as a percentage of total pension liability		112.6%		106.5%		98.6%	
Covered payroll	\$	1,658,917	\$	1,881,064	\$	1,865,245	
County's net pension liability (asset) as a percentage of covered payroll		-316.5%		-135.0%		28.9%	

See notes to required supplementary information.

	Year Ended December 31,													
	2018		2017		2016		2015							
\$	199,032	\$	200 609	\$	202,437	\$	211 770							
Ş	2,806,343	Ş	209,608 2,746,212	Ş	2,605,589	Ş	211,770 2,539,073							
	2,000,343		2,740,212		2,003,389		2,339,073							
	(43,850)		(45,938)		109,831		-							
	-		-		1,896,455		-							
	(2,106,028)		(1,968,289)		(1,928,226)		(1,898,418)							
	(111,190)		(115,791)		(124,894)		(26,601)							
	744,307		825,802		2,761,192		825,824							
	36,032,787		35,206,985		32,445,793		31,619,969							
	06 777 004		25 222 727		25 225 225		22 445 722							
	36,777,094		36,032,787		35,206,985		32,445,793							
	981,272		1,466,932		2,514,266		1,334,865							
	18,365		18,349		20,309		20,559							
	(1,417,554)		4,321,035		3,263,899		(433,694)							
	(2,106,028)		(1,968,289)		(1,928,226)		(1,898,418)							
	(70,549)		(68,454)		(64,578)		(65,189)							
	(2,594,494)		3,769,573		3,805,670		(1,041,877)							
	36,675,795		32,906,222		29,100,552		30,142,429							
	34,081,301		36,675,795		32,906,222		29,100,552							
\$	2,695,793	\$	(643,008)	\$	2,300,763	\$	3,345,241							
	92.7%		101.8%		93.5%		89.7%							
\$	1,905,214	\$	1,871,843	\$	1,966,035	\$	1,933,937							
	141.5%		-34.4%		117.0%		173.0%							

**Required Supplementary Information**MERS Agent Multiple-Employer Defined Benefit Pension Plan Schedule of Contributions

Year Ended December 31,	Actuarially Determined Contribution	Contributions in Relation to the Actuarially Determined Contribution	Contribution Deficiency (Excess)	Covered Payroll	Contributions as Percentage of Covered Payroll
2012	\$ 1,262,917	\$ 1,262,917	\$ -	\$ 2,306,133	54.8%
2013	1,382,530	1,382,530	-	2,207,656	62.6%
2014	1,007,194	1,007,194	-	2,016,334	50.0%
2015	336,168	1,334,865	(998,697)	1,933,937	69.0%
2016	309,420	2,514,266	(2,204,846)	1,966,035	127.9%
2017	843,150	1,466,932	(623,782)	1,871,843	78.4%
2018	481,272	981,272	(500,000)	1,905,214	51.5%
2019	216,312	689,131	(472,819)	1,865,245	36.9%
2020	277,284	2,296,057	(2,018,773)	1,881,064	122.1%
2021	478,956	1,896,886	(1,417,930)	1,658,917	114.3%

#### **Notes to Required Supplementary Information**

#### MERS Agent Multiple-Employer Defined Benefit Pension Plan

#### Notes to the Schedule of Changes in the Net Pension Liability (Asset) and Related Ratios

GASB 68 was implemented in fiscal year 2015. This schedule is being built prospectively. Ultimately, 10 years of data will be presented.

Changes in Assumptions. In 2016, amounts reported as changes of assumptions resulted primarily from adjustments to the mortality table to reflect longer lifetimes, decreases in the assumed rate of return, and changes in asset smoothing.

In 2020, amounts reported as changes of assumptions resulted primarily from a decrease in the assumed rate of return from 7.75% to 7.35%, and a decrease in the assumed rate of wage inflation from 3.75% to 3.00%.

In 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.

#### **Notes to Schedule of Contributions**

Valuation Date Actuarially determined contribution rates are calculated as of the

December 31 that is 12 months prior to the beginning of the fiscal year in

which contributions are reported.

Methods and assumptions used to determine contribution rates (2021, based on the 12/31/2019 actuarial

valuation):

Actuarial cost method Entry-age normal

Amortization method Level percent of payroll, closed

Remaining amortization

period 1-10 years, based on division

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

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# COMBINING AND INDIVIDUAL FUND FINANCIAL STATEMENTS AND SCHEDULES

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### **GENERAL FUND**

## **Combining Balance Sheet - By Activity**

General Fund December 31, 2021

		General Fund (101)	St	Budget abilization (257)	а	Soldiers' and Sailors' Relief (293)	Total
Assets							
Cash and pooled investments	\$	12,299,317	\$	1,714,000	\$	6,384	\$ 14,019,701
Accounts receivable		62,540		-		-	62,540
Taxes receivable		724,382		-		-	724,382
Interest receivable		12,555		-		-	12,555
Due from other governments		793,779		-		-	793,779
Advance to component units		80,000		-		-	80,000
Prepaids		563,017					 563,017
Total assets	\$	14,535,590	\$	1,714,000	\$	6,384	\$ 16,255,974
Liabilities							
Accounts payable	\$	381,876	\$	-	\$	-	\$ 381,876
Accrued liabilities		143,758		-		-	143,758
Unearned revenue		3,545,358					 3,545,358
Total liabilities		4,070,992					 4,070,992
Deferred inflows of resources							
Unavailable revenue		1,203,638		_		_	1,203,638
Fund balance							
Nonspendable		643,017		_		_	643,017
Assigned		-		_		6,384	6,384
Unassigned		8,617,943		1,714,000		-	10,331,943
Total fund balance		9,260,960		1,714,000		6,384	 10,981,344
Total liabilities, deferred inflows of							
resources and fund balance	\$	14,535,590	\$	1,714,000	\$	6,384	\$ 16,255,974
	_						

### **Combining Schedule of Revenues, Expenditures and Changes**

in Fund Balance - By Activity General Fund For the Year Ended December 31, 2021

	General Fund (101)	St	Budget abilization (257)	Soldiers' and Sailors' Relief (293)	Total
Revenues					
Taxes Licenses and permits Intergovernmental:	\$ 8,808,852 49,546	\$	-	\$ -	\$ 8,808,852 49,546
-	445 227				445 227
Federal	145,227		-	-	145,227
State	2,141,037		-	-	2,141,037
Local	232,182		-	-	232,182
Charges for services Fines and forfeitures	1,353,052		-	-	1,353,052
Interest	828,940 157,034		-	-	828,940 157,034
			-	-	
Other revenues	 113,336				 113,336
Total revenues	 13,829,206		-		13,829,206
Expenditures					
Current:					
General government	2,675,947		-	-	2,675,947
Legislative	491,806		-	-	491,806
Judicial	1,633,023		-	-	1,633,023
Public safety	4,415,307		-	-	4,415,307
Health and welfare	310,181		-	439	310,620
Community and economic	•				ŕ
development	94,962		_	_	94,962
Other expenditures	3,181,731		-	-	3,181,731
	<u> </u>				
Total expenditures	 12,802,957			439	 12,803,396
Revenues over (under) expenditures	 1,026,249			(439)	 1,025,810
Other financing sources (uses)	(022.462)				(022.462)
Transfers out	(932,163)		-	-	(932,163)
Proceeds from sale of capital assets	 510				 510
Total other financing sources (uses)	 (931,653)				(931,653)
Net change in fund balance	94,596		-	(439)	94,157
Fund balance, beginning of year	 9,166,364		1,714,000	6,823	 10,887,187
Fund balance, end of year	\$ 9,260,960	\$	1,714,000	\$ 6,384	\$ 10,981,344

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### **NONMAJOR GOVERNMENTAL FUNDS**

Combining Balance Sheet Nonmajor Governmental Funds December 31, 2021

					Spe	cial Revenue				
	Medical First Responders (211)		Sobriety Court (214)		Friend of The Court (215)		Prosecutor's Drug Forfeitures (216)		Co	Family ounseling (217)
Assets										
Cash and pooled investments	\$	25,015	\$	122,186	\$	7,137	\$	10,013	\$	111,640
Investments Accounts receivable		-		-		- 12,562		-		-
Taxes receivable		148,286		-		12,562		_		-
Interest receivable		-		_		_		6		_
Due from other governments		_		21,974		81,142		-		-
			-	,					-	
Total assets	\$	173,301	\$	144,160	\$	100,841	\$	10,019	\$	111,640
Liabilities										
Accounts payable	\$	23,083	\$	225	\$	672	\$	41	\$	-
Accrued liabilities		-		1,207		6,884		-		-
Due to other funds						83,261				
Total liabilities		23,083		1,432		90,817		41		-
Deferred inflows of resources										
Taxes levied for subsequent year		148,286								
Fund balances										
Nonspendable		-		-		-		-		-
Restricted		1,932		118,511		-		9,978		111,640
Committed				24,217		10,024				
Total fund balances		1,932		142,728		10,024	-	9,978		111,640
Total liabilities, deferred inflows of										
resources and fund balances	\$	173,301	\$	144,160	\$	100,841	\$	10,019	\$	111,640

Special Revenue													
Remonu- mentation Grant (232)				Department		Drunk Driving (250)		nergency Planning ommittee (254)		Register of Deeds utomation (256)			
\$ -	\$	95,434	\$	708,209	\$	3,190	\$	2,493	\$	416,760			
-		-		11,728		-		- 750		-			
 - - 20,808		- - -		- 409 -		- - -		- - -		240 -			
\$ 20,808	\$	95,434	\$	720,346	\$	3,190	\$	3,243	\$	417,000			
\$ -	\$	-	\$	967	\$	-	\$	-	\$	1,000			
 - 8,296		-		1,963 -		-		-		- -			
 8,296		-		2,930		_		-		1,000			
 -		<u>-</u>		-		-		-		-			
_		_		_		_		_		_			
12,512 -		95,434 -		717,416 -		3,190		3,243		416,000			
12,512		95,434		717,416		3,190		3,243		416,000			
\$ 20,808	\$	95,434	\$	720,346	\$	3,190	\$	3,243	\$	417,000			

continued...

Combining Balance Sheet Nonmajor Governmental Funds December 31, 2021

				Spe	cial Revenue			
	D.A.R.E. Program (258)		oncealed Pistol icensing (259)	Michigan Indigent Defense Commission (260)		Township Law Enforcement (261)		orrections Officer Training (262)
Assets Cash and pooled investments Investments Accounts receivable Taxes receivable Interest receivable	\$	18,455 - - - 11	\$ 124,221 - - - - 72	\$	9,076 - - - 5	\$	13,156 - - - -	\$ 59,252 - - - -
Due from other governments  Total assets	\$	18,466	\$ 124,293	\$	9,081	\$	13,156	\$ 59,252
Liabilities Accounts payable Accrued liabilities Due to other funds	\$	- - -	\$ - - -	\$	9,076 - -	\$	- - -	\$ - - -
Total liabilities			 		9,076			 
<b>Deferred inflows of resources</b> Taxes levied for subsequent year			 		<u> </u>			 <u> </u>
Fund balances Nonspendable Restricted Committed		- 18,466 -	- 124,293 -		- 5 -		- - 13,156	 - 59,252 -
Total fund balances		18,466	 124,293		5		13,156	 59,252
Total liabilities, deferred inflows of resources and fund balances	\$	18,466	\$ 124,293	\$	9,081	\$	13,156	\$ 59,252

	Special Revenue																																				
	K-9 (263)	Ma	Jail intenance (264)	Enfor	g Law cement .65)		Dive Team (266)		Team		Team		Team		Team		Team		Team		Team		Team		Team		Team		Team		Team		ommunity orrections Program (267)		Crime Victims' Rights (268)		Law Library (269)
\$	4,766	\$	50,796	\$	29,914	\$	10,923	\$	295,324	\$	37,179	\$	4,431																								
	-		-		-		-		- 770		-		-																								
	-		-		-		-		-		-		-																								
	-		-		17		-		-		-		-																								
			693		-						658																										
\$	4,766	\$	51,489	\$	29,931	\$	10,923	\$	296,094	\$	37,837	\$	4,431																								
\$	761 -	\$	222	\$	-	\$	499 -	\$	6,363 1,735	\$	463	\$	2,331																								
					-		-						-																								
	761		222		-		499		8,098		463		2,331																								
					-																																
	4,005		-		29,931		-		- 287,996		-		-																								
			51,267		-		10,424				37,374		2,100																								
	4,005		51,267		29,931		10,424		287,996		37,374		2,100																								
-	-					-	•	-	·		•		· · · · · · · · · · · · · · · · · · ·																								
\$	4,766	\$	51,489	\$	29,931	\$	10,923	\$	296,094	\$	37,837	\$	4,431																								

continued...

Combining Balance Sheet Nonmajor Governmental Funds December 31, 2021

					Spe	cial Revenue				
	Commission on Aging Meals (273)		911 State Service Charge (280)		Law Enforcement Training (287)		Secondary Road Patrol (289)			Child Care (292)
Assets		242 700				2 274		44.004		275 262
Cash and pooled investments Investments	\$	340,788	\$	-	\$	2,371 -	\$	44,394 -	\$	275,263 -
Accounts receivable		11,791		-		-		-		-
Taxes receivable		-		-		-		-		-
Interest receivable		196		-		-		-		-
Due from other governments		35,768		50,570				11,824		45,320
Total assets	\$	388,543	\$	50,570	\$	2,371	\$	56,218	\$	320,583
Liabilities										
Accounts payable	\$	3,746	\$	50,570	\$	-	\$	313	\$	16,022
Accrued liabilities		3,184		-		-		968		2,091
Due to other funds										
Total liabilities		6,930		50,570		-		1,281		18,113
Deferred inflows of resources										
Taxes levied for subsequent year									-	
Fund balances										
Nonspendable		-		-		-		-		-
Restricted		343,162		-		2,371		-		-
Committed		38,451						54,937		302,470
Total fund balances		381,613				2,371		54,937		302,470
Total liabilities, deferred inflows of										
resources and fund balances	\$	388,543	\$	50,570	\$	2,371	\$	56,218	\$	320,583

Capital	Proje	cts	P	ermanent	
Building provement (402)		Capital Juipment (405)	В	roomfield Trust (757)	Total
\$ 338,133 - - - - -	\$	94,960 - - - - 20,557	\$	1,647 25,829 - - -	\$ 3,257,126 25,829 37,601 148,286 956 289,314
\$ 338,133	\$	115,517	\$	27,476	\$ 3,759,112
\$ - - -	\$	29,630 - -	\$	- - -	\$ 145,984 18,032 91,557
 		29,630			 255,573
 -					 148,286
 - - 338,133		- - 85,887		19,822 7,654	19,822 2,366,991 968,440
338,133		85,887		27,476	 3,355,253
\$ 338,133	\$	115,517	\$	27,476	\$ 3,759,112

concluded

### Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Governmental Funds For the Year Ended December 31, 2021

	Special Revenue					
	Medical First Responders (211)	Sobriety Court (214)	Friend of the Court (215)	Prosecutor's Drug Forfeitures (216)	Family Counseling (217)	
Revenues	<b>.</b>			•	•	
Taxes	\$ 149,748	\$ -	\$ -	\$ -	\$ -	
Licenses and permits	-	-	-	-	-	
Intergovernmental:			200 226			
Federal	-	- 02.000	300,336	-	-	
State	-	93,668	34,434	-	-	
Local Charges for services	-			-	2 100	
Fines and forfeitures	-	30,390	93,340	-	3,180	
Interest	-	-	-	70	-	
Other revenues	-	-	-	70	-	
Other revenues						
Total revenues	149,748	124,058	428,110	70	3,180	
Expenditures						
Current:						
General government	-	-	-	-	-	
Judicial	-	126,126	488,758	-	-	
Public safety	-	-	-	498	-	
Health and welfare	148,500	-	-	-	=	
Community and economic						
development	-	-	-	-	-	
Capital outlay						
Total expenditures	148,500	126,126	488,758	498		
Revenues over (under) expenditures	1,248	(2,068)	(60,648)	(428)	3,180	
Other financing sources						
Transfers in	_	24,417	60,000	_	_	
		27,717				
Net change in fund balances	1,248	22,349	(648)	(428)	3,180	
Fund balances, beginning of year	684	120,379	10,672	10,406	108,460	
Fund balances, end of year	\$ 1,932	\$ 142,728	\$ 10,024	\$ 9,978	\$ 111,640	

	Special Revenue							
	Remonu- mentation Grant (232)	County Housing Rehab Program (234)	Building Department (249)	Drunk Driving (250)	Emergency Planning Committee (254)	Register of Deeds Automation (256)		
\$	-	\$ -	\$ - 374,574	\$ - -	\$ -	\$ -		
	- 36,620	-	-	-	750 -	-		
	-	-	13,219	-	-	59,430		
	- - -	- - 57,031	4,830	- - -	- - -	2,820		
_	36,620	57,031	392,623		750	62,250		
	36,620	-	-	-	-	15,000		
	-	-	324,922 -	-	-	- -		
	-	28,435	-	-	-	-		
_	36,620	28,435	324,922		750 750	15,000		
	-	28,596	67,701	-	-	47,250		
	-	28,596	67,701	-	-	47,250		
_	12,512	66,838	649,715	3,190	3,243	368,750		
\$	12,512	\$ 95,434	\$ 717,416	\$ 3,190	\$ 3,243	\$ 416,000		

continued...

### Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Governmental Funds For the Year Ended December 31, 2021

	Special Revenue					
	D.A.R.E. Program (258)	Concealed Pistol Licensing (259)	Michigan Indigent Defense Commission (260)	Township Law Enforcement (261)	Corrections Officer Training (262)	
Revenues						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	
Licenses and permits	-	-	-	-	-	
Intergovernmental:						
Federal	-	-	- 270 022	-	-	
State	-	-	270,032	-	-	
Local Charges for services	- 285	- 20 CC7	-	-	- 0.640	
Fines and forfeitures	285	30,667	-	-	8,640	
Interest	132	872	122	-	-	
Other revenues	152	0/2	122	-	-	
Other revenues						
Total revenues	417	31,539	270,154		8,640	
Expenditures						
Current:						
General government	-	-	-	-	-	
Judicial	-	-	436,895	-	-	
Public safety	1,255	9,826	-	-	13,950	
Health and welfare	-	-	-	-	=	
Community and economic						
development	-	-	-	-	-	
Capital outlay						
Total expenditures	1,255	9,826	436,895		13,950	
Revenues over (under) expenditures	(838)	21,713	(166,741)	-	(5,310)	
Other financing sources						
Transfers in			166,746			
Net change in fund balances	(838)	21,713	5	-	(5,310)	
Fund balances, beginning of year	19,304	102,580		13,156	64,562	
Fund balances, end of year	\$ 18,466	\$ 124,293	\$ 5	\$ 13,156	\$ 59,252	

Special Revenue								
K-9 (263)	Jail Maintenance (264)	Drug Law Enforcement (265)	Dive Team (266)	Community Corrections Program (267)	Crime Victims' Rights (268)	Law Library (269)		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
- -	14,015	- -	- - 3,000	- -	- -	- -		
-	89,880	3,001	-	237,241	13,493	-		
 - - 3,075	- - 24,131	201 	- - -	-	- - -	14,402 - 		
3,075	128,026	3,202	3,000	237,241	13,493	14,402		
- - 2,136	- - 155,801	- - 335	- - 1,532	- - 189,999	- - 10,743	- 26,674 -		
	- - -			-	-	- -		
2,136	155,801	335	1,532	189,999	10,743	26,674		
939	(27,775)	2,867	1,468	47,242	2,750	(12,272)		
 				<del>_</del> _		12,000		
939	(27,775)	2,867	1,468	47,242	2,750	(272)		
3,066	79,042	27,064	8,956	240,754	34,624	2,372		
\$ 4,005	\$ 51,267	\$ 29,931	\$ 10,424	\$ 287,996	\$ 37,374	\$ 2,100		

continued...

### Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Governmental Funds For the Year Ended December 31, 2021

	Special Revenue					
	Commission on Aging Meals (273)	911 State Service Charge (280)	Law Enforcement Training (287)	Secondary Road Patrol (289)	Child Care (292)	
Revenues						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	
Licenses and permits	-	-	-	-	-	
Intergovernmental:						
Federal	177,832	-	-	-	-	
State	70,000	178,087	2,749	46,118	249,333	
Local	-	-	-	-	-	
Charges for services	9,597	-	-	-	19,393	
Fines and forfeitures	2 121	-	-	-	-	
Interest Other revenues	2,131	-	-	-	-	
Other revenues	86,885					
Total revenues	346,445	178,087	2,749	46,118	268,726	
Expenditures						
Current:						
General government	-	-	-	-	-	
Judicial	-	-	-	-	-	
Public safety	-	178,087	1,686	62,338	-	
Health and welfare	344,003	-	-	-	526,197	
Community and economic						
development	-	-	-	-	-	
Capital outlay					-	
Total expenditures	344,003	178,087	1,686	62,338	526,197	
Revenues over (under) expenditures	2,442	-	1,063	(16,220)	(257,471)	
Other financing sources						
Transfers in	38,451	_	_	15,000	350,000	
	30,131			13,000		
Net change in fund balances	40,893	-	1,063	(1,220)	92,529	
Fund balances, beginning of year	340,720		1,308	56,157	209,941	
Fund balances, end of year	\$ 381,613	\$ -	\$ 2,371	\$ 54,937	\$ 302,470	

Capita	l Projects	Permanent	
Building Improvement (402)	Capital Equipment (405)	Broomfield Trust (757)	Total
\$ -	\$ -	\$ -	\$ 149,748 374,574
- - - - - -	20,557 - - - - 14,500 35,057	- - - - 1 -	513,490 981,041 3,000 611,756 14,402 11,179 185,622
-	-	10,713	62,333
-	-	-	1,078,453 953,108
-	-	-	1,018,700
- 14,394	296,195		28,435 311,339
14,394	296,195	10,713	3,452,368
(14,394)	(261,138)	(10,712)	(607,556)
150,000	150,000	-	966,614
135,606	(111,138)	(10,712)	359,058
202,527	197,025	38,188	2,996,195
\$ 338,133	\$ 85,887	\$ 27,476	\$ 3,355,253

concluded

#### Schedule of Revenues, Expenditures and Changes in Fund Balances

	Medical First Responders (211)							
		Original Budget		Final Budget		Actual	(Und	ual Over ler) Final udget
Revenues		122 500		4.40.500		440 740		4 2 4 2
Taxes	\$	138,500	\$	148,500	\$	149,748	\$	1,248
Licenses and permits		-		-		-		-
Intergovernmental:								
Federal State		-		-		-		-
Local		-		-		-		-
Charges for services		_		_		-		_
Fines and forfeitures		_		_				
Interest				_		_		
Other revenues		_		_		_		_
other revenues								
Total revenues		138,500		148,500		149,748		1,248
Expenditures								
Current:								
General government		-		-		-		-
Judicial		-		-		-		-
Public safety		-		-		-		-
Health and welfare		138,500		148,500		148,500		-
Community and economic								
development		-		-		-		-
Capital outlay								
Total expenditures		138,500		148,500		148,500		
Revenues over (under) expenditures		-		-		1,248		1,248
Other financing sources Transfers in		_		-		_		-
Net change in fund balances		-		-		1,248		1,248
Fund balances, beginning of year		684		684		684		
Fund balances, end of year	\$	684	\$	684	\$	1,932	\$	1,248

	Sobriety	Court (214)	
Original Budget	Final Budget	Actual	Actual Over (Under) Final Budget
\$ -	\$ -	\$ -	\$
90,000	90,000	93,668	3,668
37,949	37,949	30,390	- (7,559)
- - -	- - -	- - -	- - -
127,949	127,949	124,058	(3,891)
- 152,365	- 152,365	- 126,126	(26,239)
-	-	-	-
-	-	-	-
		_ 	- 
152,365	152,365	126,126	(26,239)
(24,416)	(24,416)	(2,068)	22,348
24,417	24,417	24,417	
1	1	22,349	22,348
120,379	120,379	120,379	
\$ 120,380	\$ 120,380	\$ 142,728	\$ 22,348

#### Schedule of Revenues, Expenditures and Changes in Fund Balances

	Friend of the Court (215)					
	Original Budget	Final Budget	Actual	Actual Over (Under) Final Budget		
Revenues						
Taxes	\$ -	\$ -	\$ -	\$ -		
Licenses and permits	-	-	-	-		
Intergovernmental: Federal	340,000	323,500	300,336	(23,164)		
State	38,000	38,000	34,434	(3,566)		
Local	38,000	38,000	34,434	(3,300)		
Charges for services	95,850	95,850	93,340	(2,510)		
Fines and forfeitures	-	-	-	-		
Interest	-	-	-	-		
Other revenues						
Total revenues	473,850	457,350	428,110	(29,240)		
Expenditures						
Current:						
General government	-	-	-	-		
Judicial	530,142	512,565	488,758	(23,807)		
Public safety	-	-	-	-		
Health and welfare	-	-	-	-		
Community and economic						
development	-	-	-	-		
Capital outlay						
Total expenditures	530,142	512,565	488,758	(23,807)		
Revenues over (under) expenditures	(56,292)	(55,215)	(60,648)	(5,433)		
Other financing sources						
Transfers in	30,000	50,000	60,000	10,000		
Net change in fund balances	(26,292)	(5,215)	(648)	4,567		
Fund balances, beginning of year	10,672	10,672	10,672			
Fund balances, end of year	\$ (15,620)	\$ 5,457	\$ 10,024	\$ 4,567		

Prosecutor's Drug Forfeitures (216)							
Original Budget	Final Budget	Actual	Actual Over (Under) Final Budget				
\$ -	\$ -	\$ -	\$ -				
_	_	_	_				
-	-	-	_				
-	-	-	-				
-	-	-	-				
-	-	-	-				
50 	50 	70 					
50	50	70	20				
-	-	-	-				
-	-	-	- (202)				
700	700	498	(202)				
-	-	-	-				
700	700	498	(202)				
(650)	(650)	(428)	222				
-	-	-	-				
(650)	(650)	(428)	222				
10,406	10,406	10,406					
\$ 9,756	\$ 9,756	\$ 9,978	\$ 222				

#### Schedule of Revenues, Expenditures and Changes in Fund Balances

	Family Counseling (217)					
	Original Budget	Final Budget	Actual	Actual Over (Under) Final Budget		
Revenues						
Taxes	\$ -	\$ -	\$ -	\$ -		
Licenses and permits	-	-	-	-		
Intergovernmental: Federal						
State	_	-	_	_		
Local	_	_	_	_		
Charges for services	3,000	3,000	3,180	180		
Fines and forfeitures	-	-	-	-		
Interest	-	-	-	-		
Other revenues						
Total revenues	3,000	3,000	3,180	180		
Expenditures						
Current:						
General government	-	-	-	-		
Judicial	-	-	-	-		
Public safety	-	-	-	-		
Health and welfare	1,000	1,000	-	(1,000)		
Community and economic						
development	-	-	-	-		
Capital outlay						
Total expenditures	1,000	1,000		(1,000)		
Revenues over (under) expenditures	2,000	2,000	3,180	1,180		
Other financing sources Transfers in						
Net change in fund balances	2,000	2,000	3,180	1,180		
Fund balances, beginning of year	108,460	108,460	108,460			
Fund balances, end of year	\$ 110,460	\$ 110,460	\$ 111,640	\$ 1,180		

	Remonumentat	tion Grant (232)	
Original Budget	Final Budget	Actual	Actual Over (Under) Final Budget
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	-	-	-
32,681	36,620	36,620	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
32,681	36,620	36,620	
32,681	36,620	36,620	
32,081	30,020	36,620	-
-	-	-	-
-	-	-	-
-	-	-	-
			-
32,681	36,620	36,620	
-	-	-	-
-	-	-	-
12,512	12,512	12,512	
\$ 12,512	\$ 12,512	\$ 12,512	\$ -

## Schedule of Revenues, Expenditures and Changes in Fund Balances

	County Housing Rehab Program (234)					
	Original Budget	Final Budget	Actual	Actual Over (Under) Final Budget		
Revenues						
Taxes	\$ -	\$ -	\$ -	\$ -		
Licenses and permits	-	-	-	-		
Intergovernmental: Federal						
State	_	_	_	_		
Local	_	_	_	_		
Charges for services	_	-	_	_		
Fines and forfeitures	_	-	-	_		
Interest	-	-	-	-		
Other revenues	1,200	1,200	57,031	55,831		
Total revenues	1,200	1,200	57,031	55,831		
Expenditures						
Current:						
General government	-	-	-	-		
Judicial	-	-	-	-		
Public safety	-	-	-	=		
Health and welfare	-	-	-	-		
Community and economic						
development	38,527	38,527	28,435	(10,092)		
Capital outlay						
Total expenditures	38,527	38,527	28,435	(10,092)		
Revenues over (under) expenditures	(37,327)	(37,327)	28,596	65,923		
Other financing sources Transfers in						
Net change in fund balances	(37,327)	(37,327)	28,596	65,923		
Fund balances, beginning of year	66,838	66,838	66,838			
Fund balances, end of year	\$ 29,511	\$ 29,511	\$ 95,434	\$ 65,923		

	Building Depa	ertment (249)	
Original Budget	Final Budget	Actual	Actual Over (Under) Final Budget
\$ - 270,000	\$ - 270,000	\$ - 374,574	\$ - 104,574
-	-	-	-
42,000	42,000	13,219	(28,781)
8,000 -	8,000 -	4,830 -	- (3,170) -
320,000	320,000	392,623	72,623
-	-	-	-
- 349,698 -	- 349,698 -	- 324,922 -	- (24,776) -
-	-	-	-
349,698	349,698	324,922	(24,776)
(29,698)	(29,698)	67,701	97,399
(29,698)	(29,698)	67,701	97,399
649,715	649,715	649,715	
\$ 620,017	\$ 620,017	\$ 717,416	\$ 97,399

#### Schedule of Revenues, Expenditures and Changes in Fund Balances

	Drunk Driving (250)						
	Original Budget	Final Budget	Actual	Actual Over (Under) Final Budget			
Revenues							
Taxes	\$ -	\$ -	\$ -	\$ -			
Licenses and permits	-	-	-	-			
Intergovernmental:							
Federal	-	-	-	-			
State	-	-	-	-			
Local	-	-	-	-			
Charges for services Fines and forfeitures	-	-	-	-			
Interest	-	-	-	-			
Other revenues	-	-	-	-			
Other revenues							
Total revenues							
Expenditures							
Current:							
General government	-	-	-	-			
Judicial	-	-	-	-			
Public safety	-	-	-	-			
Health and welfare	-	-	-	-			
Community and economic							
development	-	-	-	-			
Capital outlay		·					
Total expenditures							
Revenues over (under) expenditures	-	-	-	-			
Other financing sources Transfers in							
Hallsters III							
Net change in fund balances	-	-	-	-			
Fund balances, beginning of year	3,190	3,190	3,190				
Fund balances, end of year	\$ 3,190	\$ 3,190	\$ 3,190	\$ -			

Emergency Planning Committee (254)						
Original Budget	Final Budget	Actual	Actual Over (Under) Final Budget			
\$ - -	\$ - -	\$ - -	\$ - -			
28,000	28,000	750	(27,250)			
-	-	-	-			
-	-	-	-			
-	-	-	-			
-	-	-	-			
28,000	28,000	750	(27,250)			
<u>-</u>	<del>-</del>	-	-			
-	-	-	-			
-	-	-	-			
-	-	-	-			
-	-	-	-			
28,000	28,000	750	(27,250)			
28,000	28,000	750	(27,250)			
-	-	-	-			
<del>-</del> _		<del>_</del> _				
-	-	-	-			
3,243	3,243	3,243				
\$ 3,243	\$ 3,243	\$ 3,243	\$ -			

## Schedule of Revenues, Expenditures and Changes in Fund Balances

	Register of Deeds Automation (256)					
	Original Budget	Final Budget	Actual	Actual Over (Under) Final Budget		
Revenues						
Taxes Licenses and permits	\$ -	\$ - -	\$ -	\$ - -		
Intergovernmental:						
Federal	-	-	-	-		
State	-	-	-	=		
Local	-	-	-	-		
Charges for services	45,000	47,750	59,430	11,680		
Fines and forfeitures	-	-	-	-		
Interest	2,200	2,200	2,820	620		
Other revenues						
Total revenues	47,200	49,950	62,250	12,300		
Expenditures						
Current:						
General government	13,464	16,214	15,000	(1,214)		
Judicial	-	-	-	-		
Public safety	-	-	-	-		
Health and welfare	-	-	-	-		
Community and economic						
development	-	-	-	-		
Capital outlay						
Total expenditures	13,464	16,214	15,000	(1,214)		
Revenues over (under) expenditures	33,736	33,736	47,250	13,514		
Other financing sources Transfers in						
Net change in fund balances	33,736	33,736	47,250	13,514		
Fund balances, beginning of year	368,750	368,750	368,750			
Fund balances, end of year	\$ 402,486	\$ 402,486	\$ 416,000	\$ 13,514		

D.A.R.E. Program (258)					
Original Budget	Final Budget	Actual	Actual Over (Under) Final Budget		
\$ -	\$ -	\$ -	\$ -		
-	-	-	-		
-	-	-	-		
-	-	-	-		
-	-	-	-		
-	-	285	285		
200	200	132	(68)		
-	-	-	-		
200	200	417	217		
-	-	-	-		
3,300	3,300	- 1,255	(2,045)		
3,300	-	1,233	(2,043)		
-	-	-	-		
3,300	3,300	1,255	(2,045)		
(3,100)	(3,100)	(838)	2,262		
(3,100)	(3,100)	(838)	2,262		
19,304	19,304	19,304			
\$ 16,204	\$ 16,204	\$ 18,466	\$ 2,262		

## Schedule of Revenues, Expenditures and Changes in Fund Balances

	Concealed Pistol Licensing (259)				
	Original Budget	Final Budget	Actual	Actual Over (Under) Final Budget	
Revenues	•		•		
Taxes Licenses and permits	\$ -	\$ -	\$ -	\$ -	
Intergovernmental:	-	-	-	-	
Federal	_	_	_	_	
State	_	_	_	_	
Local	-	-	_	_	
Charges for services	20,000	20,000	30,667	10,667	
Fines and forfeitures	-	-	-	-	
Interest	-	-	872	872	
Other revenues					
Total revenues	20,000	20,000	31,539	11,539	
Expenditures					
Current:					
General government	-	-	-	-	
Judicial	-	-	-	-	
Public safety	11,000	11,000	9,826	(1,174)	
Health and welfare	-	-	-	-	
Community and economic					
development Capital outlay	-	-	-	-	
Capital outlay					
Total expenditures	11,000	11,000	9,826	(1,174)	
Revenues over (under) expenditures	9,000	9,000	21,713	12,713	
Other financing sources Transfers in					
Net change in fund balances	9,000	9,000	21,713	12,713	
Fund balances, beginning of year	102,580	102,580	102,580		
Fund balances, end of year	\$ 111,580	\$ 111,580	\$ 124,293	\$ 12,713	

Michigan Indigent Defense Commission (260)					
Original Budget	Final Budget	Actual	Actual Over (Under) Final Budget		
\$ -	\$ -	\$ -	\$ -		
-	-	-	-		
- 288,053	288,053	- 270,032	(18,021)		
-	-	-	-		
-	-	-	-		
1,750	1,750	122	(1,628)		
289,803	289,803	270,154	(19,649)		
- 454,799	- 454,799	- 436,895	- (17,904)		
-	-	430,893	(17,304)		
-	-	-	-		
_	_	_	-		
454,799	454,799	436,895	(17,904)		
(164,996)	(164,996)	(166,741)	(1,745)		
166,747	166,747	166,746	(1)		
1,751	1,751	5	(1,746)		
\$ 1,751	\$ 1,751	\$ 5	\$ (1,746)		

#### Schedule of Revenues, Expenditures and Changes in Fund Balances

	Township Law Enforcement (261)				
	Original Budget	Final Budget	Actual	Actual Over (Under) Final Budget	
Revenues					
Taxes	\$ -	\$ -	\$ -	\$ -	
Licenses and permits	-	-	-	-	
Intergovernmental: Federal					
State	_	_	_	_	
Local	3,000	3,000	_	(3,000)	
Charges for services	-	-	_	(3,000)	
Fines and forfeitures	-	-	-	-	
Interest	-	-	-	-	
Other revenues					
Total revenues	3,000	3,000		(3,000)	
Expenditures					
Current:					
General government	-	-	-	-	
Judicial	-	-	-	-	
Public safety	3,257	3,257	-	(3,257)	
Health and welfare	-	-	-	-	
Community and economic					
development Capital outlay	-	-	-	-	
Capital outlay					
Total expenditures	3,257	3,257		(3,257)	
Revenues over (under) expenditures	(257)	(257)	-	257	
Other financing sources Transfers in					
Net change in fund balances	(257)	(257)	-	257	
Fund balances, beginning of year	13,156	13,156	13,156		
Fund balances, end of year	\$ 12,899	\$ 12,899	\$ 13,156	\$ 257	

Corrections Officer Training (262)					
Original Budget	Final Budget	Actual	Actual Over (Under) Final Budget		
\$ -	\$ -	\$ -	\$ - -		
-	-	-	-		
14,000	14,000 -	8,640 -	(5,360) -		
14,000	14,000	8,640	(5,360)		
-	-	-	-		
28,100	28,100 -	13,950 -	(14,150) -		
	-	-	-		
28,100	28,100	13,950	(14,150)		
(14,100)	(14,100)	(5,310)	8,790		
(14,100)	(14,100)	(5,310)	8,790		
64,562	64,562	64,562			
\$ 50,462	\$ 50,462	\$ 59,252	\$ 8,790		

#### Schedule of Revenues, Expenditures and Changes in Fund Balances

	К-9 (263)				
	Original Budget	Final Budget	Actual	Actual Over (Under) Final Budget	
Revenues					
Taxes	\$ -	\$ -	\$ -	\$ -	
Licenses and permits	-	-	-	-	
Intergovernmental:					
Federal State	-	-	-	-	
Local	-	-	-	-	
Charges for services	-	-	-	=	
Fines and forfeitures	-	-	-	-	
Interest	_	_	_	_	
Other revenues	500	- 2,375	3,075	700	
Other revenues		2,373	3,073		
Total revenues	500	2,375	3,075	700	
Expenditures					
Current:					
General government	-	-	-	-	
Judicial	-	-	-	-	
Public safety	2,000	3,875	2,136	(1,739)	
Health and welfare	-	-	-	-	
Community and economic					
development	-	-	-	-	
Capital outlay					
Total expenditures	2,000	3,875	2,136	(1,739)	
Revenues over (under) expenditures	(1,500)	(1,500)	939	2,439	
Other financing sources Transfers in					
Net change in fund balances	(1,500)	(1,500)	939	2,439	
Fund balances, beginning of year	3,066	3,066	3,066		
Fund balances, end of year	\$ 1,566	\$ 1,566	\$ 4,005	\$ 2,439	

	Jail Mainte	nance (264)	
Original Budget	Final Budget	Actual	Actual Over (Under) Final Budget
\$ -	\$ - -	\$ - -	\$ - -
-	11,011	14,015 -	3,004
- 58,500 -	91,750 -	- 89,880 -	- (1,870) -
	24,131	24,131	-
58,500	126,892	128,026	1,134
_	_	_	_
- 84,936	- 159,936	- 155,801	- (4,135)
-	-	-	-
			- (4.425)
84,936 (26,436)	159,936 (33,044)	155,801 (27,775)	(4,135) 5,269
_	_	_	-
(26,436)	(33,044)	(27,775)	5,269
79,042	79,042	79,042	<u> </u>
\$ 52,606	\$ 45,998	\$ 51,267	\$ 5,269

## Schedule of Revenues, Expenditures and Changes in Fund Balances

	Drug Law Enforcement (265)				
	Original Budget	Final Budget	Actual	Actual Over (Under) Final Budget	
Revenues					
Taxes	\$ -	\$ -	\$ -	\$ -	
Licenses and permits Intergovernmental:	-	-	-	-	
Federal					
State	_	_	_	_	
Local	_	_	_	_	
Charges for services	-	-	3,001	3,001	
Fines and forfeitures	-	-	, -	, -	
Interest	200	200	201	1	
Other revenues					
Total revenues	200	200	3,202	3,002	
Expenditures					
Current:					
General government	-	-	-	-	
Judicial	-	-	-	-	
Public safety	3,300	3,300	335	(2,965)	
Health and welfare	-	-	-	-	
Community and economic development					
Capital outlay	-	-	-	-	
Capital Outlay					
Total expenditures	3,300	3,300	335	(2,965)	
Revenues over (under) expenditures	(3,100)	(3,100)	2,867	5,967	
Other financing sources Transfers in					
Net change in fund balances	(3,100)	(3,100)	2,867	5,967	
Fund balances, beginning of year	27,064	27,064	27,064		
Fund balances, end of year	\$ 23,964	\$ 23,964	\$ 29,931	\$ 5,967	

Dive Team (266)					
Original Budget	Final Budget	Actual	Actual Over (Under) Final Budget		
\$ -	\$ -	\$ -	\$ -		
-	-	-	-		
3,000	3,000	3,000	-		
-	-	-	-		
-	-	-	-		
3,000	3,000	3,000			
-	-	-	-		
4,500	4,500	1,532	(2,968)		
-	-	-	-		
_	_	_	_		
500	500		(500)		
5,000	5,000	1,532	(3,468)		
(2,000)	(2,000)	1,468	3,468		
	<u>-</u> _				
(2,000)	(2,000)	1,468	3,468		
8,956	8,956	8,956			
\$ 6,956	\$ 6,956	\$ 10,424	\$ 3,468		

## Schedule of Revenues, Expenditures and Changes in Fund Balances

	Community Corrections Program (267)				
	Original Budget	Final Budget	Actual	Actual Over (Under) Final Budget	
Revenues					
Taxes	\$ -	\$ -	\$ -	\$ -	
Licenses and permits	-	-	-	-	
Intergovernmental:					
Federal	-	-	-	-	
State	-	-	-	-	
Local	- 226 000	-	-	10.441	
Charges for services	226,800	226,800	237,241	10,441	
Fines and forfeitures	-	-	-	-	
Interest	-	-	-	-	
Other revenues	·	· <del></del>			
Total revenues	226,800	226,800	237,241	10,441	
Expenditures					
Current:					
General government	-	-	-	-	
Judicial	-	-	-	-	
Public safety	224,164	224,164	189,999	(34,165)	
Health and welfare	-	-	-	-	
Community and economic					
development	-	-	-	-	
Capital outlay		-			
Total expenditures	224,164	224,164	189,999	(34,165)	
Revenues over (under) expenditures	2,636	2,636	47,242	44,606	
Other financing sources Transfers in	<del>-</del> _	<u> </u>	<del>-</del> _	<del>-</del> _	
Net change in fund balances	2,636	2,636	47,242	44,606	
Fund balances, beginning of year	240,754	240,754	240,754		
Fund balances, end of year	\$ 243,390	\$ 243,390	\$ 287,996	\$ 44,606	

	Crime Victims' Rights (268)					
Original Budget	Final Budget	Actual	Actual Over (Under) Final Budget			
\$ -	\$ -	\$ -	\$ -			
-	-	-	-			
-	-	-	-			
-	-	-	-			
-	-	-	-			
5,100	7,529	13,493	5,964			
-	-	-	-			
-	-	-	-			
5,100	7,529	13,493	5,964			
	_		_			
_	_	_	_			
10,449	12,878	10,743	(2,135)			
-	-	-	-			
-	-	-	-			
10,449	12,878	10,743	(2,135)			
(5,349)	(5,349)	2,750	8,099			
(5,349)	(5,349)	2,750	8,099			
34,624	34,624	34,624				
\$ 29,275	\$ 29,275	\$ 37,374	\$ 8,099			

#### Schedule of Revenues, Expenditures and Changes in Fund Balances

	Law Library (269)				
	Original Budget	Final Budget	Actual	Actual Over (Under) Final Budget	
Revenues		•	•	•	
Taxes Licenses and permits	\$ -	\$ -	\$ -	\$ -	
Intergovernmental:	-	-	-	-	
Federal	_	_	_	_	
State	_	_	_	_	
Local	_	_	_	_	
Charges for services	-	-	-	-	
Fines and forfeitures	14,250	14,250	14,402	152	
Interest	-	-	-	-	
Other revenues					
Total revenues	14,250	14,250	14,402	152	
Expenditures					
Current:					
General government	-	-	-	-	
Judicial	28,000	28,000	26,674	(1,326)	
Public safety	-	-	-	-	
Health and welfare	-	-	-	-	
Community and economic					
development	-	-	-	-	
Capital outlay				-	
Total expenditures	28,000	28,000	26,674	(1,326)	
Revenues over (under) expenditures	(13,750)	(13,750)	(12,272)	1,478	
Other financing sources					
Transfers in	12,000	12,000	12,000		
Net change in fund balances	(1,750)	(1,750)	(272)	1,478	
Fund balances, beginning of year	2,372	2,372	2,372		
Fund balances, end of year	\$ 622	\$ 622	\$ 2,100	\$ 1,478	

Commission on Aging Meals (273)											
Original Budget	Final Budget										
\$ -	\$ -	\$ -	\$ -								
136,098	136,098	177,832	41,734								
70,000	70,000	70,000	-								
-	-	-	-								
3,500	3,500	9,597	6,097								
-	-	-	-								
1,250	1,250	2,131	881								
90,000	90,000	86,885	(3,115)								
300,848	300,848	346,445	45,597								
-	-	-	-								
-	-	-	-								
200 552	200 552	244.002	(25.540)								
369,552	369,552	344,003	(25,549)								
-	-	-	-								
369,552	369,552	344,003	(25,549)								
(68,704)	(68,704)	2,442	71,146								
38,451	38,451	38,451									
(30,253)	(30,253)	40,893	71,146								
340,720	340,720	340,720									
\$ 310,467	\$ 310,467	\$ 381,613	\$ 71,146								

#### Schedule of Revenues, Expenditures and Changes in Fund Balances

	911 State Service Charge (280)								
	Original Budget	Final Budget	Actual	Actual Over (Under) Final Budget					
Revenues									
Taxes	\$ -	\$ -	\$ -	\$ -					
Licenses and permits	-	-	-	-					
Intergovernmental:									
Federal State	215,000	- 31E 000	170 007	- (26.012)					
Local	215,000	215,000	178,087	(36,913)					
Charges for services	_	-	-	-					
Fines and forfeitures		_							
Interest	_	_	_	_					
Other revenues	_	-	_	-					
Total revenues	215,000	215,000	178,087	(36,913)					
Expenditures									
Current:									
General government	-	-	-	-					
Judicial	-	-	-	-					
Public safety	215,000	215,000	178,087	(36,913)					
Health and welfare	-	-	-	-					
Community and economic									
development	-	-	-	-					
Capital outlay									
Total expenditures	215,000	215,000	178,087	(36,913)					
Revenues over (under) expenditures	-	-	-	-					
Other financing sources Transfers in	-	-	-	-					
Net change in fund balances	-	-	-	-					
Fund balances, beginning of year									
Fund balances, end of year	\$ -	\$ -	\$ -	\$ -					

Law Enforcement Training (287)											
Original Budget	Final Budget	Actual Over (Under) Final Budget									
\$ -	\$ -	\$ -	\$ -								
-	-	-	-								
-	-	-	-								
3,500	3,500	2,749	(751)								
-	-	-	-								
-	-	-	-								
-	-	-	-								
<u>-</u>	<u> </u>	<u> </u>	- -								
3,500	3,500	2,749	(751)								
-	-	-	-								
-	-	-	-								
4,000	4,000	1,686	(2,314)								
-	-	-	-								
-	-	-	-								
4,000	4,000	1,686	(2,314)								
(500)	(500)	1,063	1,563								
(500)	(500)	1,063	1,563								
1,308	1,308	1,308									
\$ 808	\$ 808	\$ 2,371	\$ 1,563								

## Schedule of Revenues, Expenditures and Changes in Fund Balances

	Secondary Road Patrol (289)								
	Original Budget	Final Budget	Actual	Actual Over (Under) Final Budget					
Revenues									
Taxes	\$ -	\$ -	\$ -	\$ -					
Licenses and permits	-	-	-	-					
Intergovernmental:									
Federal State	24.626	24.626	46.110	- 11 103					
	34,626	34,626	46,118	11,492					
Local	-	-	-	-					
Charges for services	-	-	-	-					
Fines and forfeitures	-	-	-	-					
Interest Other revenues	-	-	-	-					
Other revenues									
Total revenues	34,626	34,626	46,118	11,492					
Expenditures									
Current:									
General government	-	-	-	-					
Judicial	-	-	-	-					
Public safety	98,691	98,691	62,338	(36,353)					
Health and welfare	-	-	-	-					
Community and economic									
development	-	-	-	-					
Capital outlay									
Total expenditures	98,691	98,691	62,338	(36,353)					
Revenues over (under) expenditures	(64,065)	(64,065)	(16,220)	47,845					
Other financing sources									
Transfers in	15,000	15,000	15,000						
Net change in fund balances	(49,065)	(49,065)	(1,220)	47,845					
Fund balances, beginning of year	56,157	56,157	56,157						
Fund balances, end of year	\$ 7,092	\$ 7,092	\$ 54,937	\$ 47,845					

Child Care (292)											
Orig Bud		E	Final Budget		Actual	(Unde	al Over er) Final dget				
\$	-	\$	-	\$	-	\$	-				
1	- .57,000 -		- 157,000 -		- 249,333 -		- 92,333 -				
	31,000		31,000 - -		19,393 - -		(11,607) - -				
1	.88,000		188,000		268,726		80,726				
	-		-		-		-				
6	- 89,623		689,623		- 526,197	(	- (163,426)				
	-		- -		- -		<u>-</u>				
6	89,623		689,623		526,197		[163,426]				
(5	601,623)		(501,623)		(257,471)		244,152				
4	100,000		400,000		350,000		(50,000)				
(1	.01,623)		(101,623)		92,529		194,152				
2	209,941		209,941		209,941						
\$ 1	.08,318	\$	108,318	\$	302,470	\$	194,152				

concluded

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## **NONMAJOR ENTERPRISE FUNDS**

#### **Combining Statement of Net Position** Nonmajor Enterprise Funds

Nonmajor Enterprise Funds December 31, 2021

	1	Plat Review (506)	Re	rincipal esidence emption Audit (517)	Co	Jail ommissary (595)	Public Works (641)	Totals
Current assets								
Cash and pooled investments	\$	11,248	\$	68,271	\$	48,755	\$ 540	\$ 128,814
Taxes receivable		-		18,353		-		 18,353
Total assets		11,248		86,624		48,755	540	 147,167
Liabilities  Current liabilities:  Accounts payable		<u>-</u>		27		<u>-</u>	-	27
Due to other governments		_		53,623		-	_	53,623
Total liabilities (all current)		-		53,650		-	 -	 53,650
Net position								
Unrestricted	\$	11,248	\$	32,974	\$	48,755	\$ 540	\$ 93,517

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

Nonmajor Enterprise Funds For the Year Ended December 31, 2021

	R	Plat eview 506)	Res Exe	ncipal sidence mption Audit 517)	Jail mmissary (595)	Public Works (641)	Totals
Operating revenues							
Charges for services	\$	400	\$	-	\$ 35,594	\$ -	\$ 35,994
Interest and penalties on				2 207			2 207
delinquent taxes				2,207	 	 	 2,207
Total operating revenues		400		2,207	35,594	 -	38,201
Operating expenses							
Personnel services		-		775	-	-	775
Supplies		-		1,037	-	-	1,037
Postage		-		70	-	-	70
Other services and charges					 23,089	 	 23,089
Total operating expenses				1,882	23,089		 24,971
Changes in net position		400		325	12,505	-	13,230
Net position, beginning of year		10,848		32,649	36,250	 540	 80,287
Net position, end of year	\$	11,248	\$	32,974	\$ 48,755	\$ 540	\$ 93,517

# **Combining Statement of Cash Flows**

Nonmajor Enterprise Funds For the Year Ended December 31, 2021

		Plat Review (506)	F	Principal Residence exemption Audit (517)	C	Jail Commissary (595)	Public Works (641)	Total
Cash flows from operating activities Receipts from customers and users	\$	400	\$	_	\$	35,594	\$ _	\$ 35,994
Payments to suppliers Payments to employees		- -		(6,087) (775)		(23,089)	 - -	 (29,176) (775)
Net cash provided by (used in) operating activities / change in cash and pooled investments		400		(6,862)		12,505	<u>-</u>	6,043
Cash and pooled investments,				(2,222)		,		3,2 12
beginning of year		10,848		75,133		36,250	 540	 122,771
Cash and pooled investments, end of year	\$	11,248	\$	68,271	\$	48,755	\$ 540	\$ 128,814
Reconciliation of operating income to net cash provided by (used in) operating activities								
Operating income Adjustments to reconcile operating income to net cash provided by (used in) operating activities: Change in operating assets and liabilities that provided (used) cas	\$ h:	400	\$	325	\$	12,505	\$ -	\$ 13,230
Taxes receivable  Due to other governments		- -		(3,844) (3,343)		- -	- -	(3,844) (3,343)
Net cash provided by (used in)								
operating activities	\$	400	\$	(6,862)	\$	12,505	\$ 	\$ 6,043

## **INTERNAL SERVICE FUNDS**

## **Combining Statement of Net Position**

Internal Service Funds December 31, 2021

	Equalization Revolving (646)		Mailing Department (653)		Health Insurance (677)		Total
Current assets Cash and pooled investments Due from other funds	\$	82,606 -	\$	987 1,478	\$	2,980	\$ 86,573 1,478
Total assets		82,606		2,465		2,980	 88,051
Net position Unrestricted	\$	82,606	\$	2,465	\$	2,980	\$ 88,051

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

Internal Service Funds For the Year Ended December 31, 2021

	Equalization Revolving (646)		Mailing Department (653)		Health Insurance (677)		Total
Operating revenues		0.07		(000)		(0)	10tai
Charges for services	\$	65,935	\$	21,428	\$	2,106,127	\$ 2,193,490
Operating expenses							
Supplies		2,805		-		-	2,805
Postage		21,837		23,201		-	45,038
Other services and charges		25,328				2,107,467	2,132,795
Total operating expenses		49,970		23,201		2,107,467	2,180,638
Change in net position		15,965		(1,773)		(1,340)	12,852
Net position, beginning of year	-	66,641		4,238		4,320	 75,199
Net position, end of year	\$	82,606	\$	2,465	\$	2,980	\$ 88,051

## **Combining Statement of Cash Flows**

Internal Service Funds For the Year Ended December 31, 2021

	-	ualization evolving (646)	D	Mailing epartment (653)	Health Insurance (677)	Total
Cash flows from operating activities						
Receipts from interfund services provided	\$	65,935	\$	21,428	\$ 2,106,127	\$ 2,193,490
Payments to suppliers		(49,976)		(23,459)	 (2,107,467)	 (2,180,902)
Net cash provided by (used in)						
operating activities / change in						
cash and pooled investments		15,959		(2,031)	(1,340)	12,588
Cash and pooled investments,						
beginning of year		66,647		3,018	 4,320	 73,985
Cash and pooled investments,						
end of year	\$	82,606	\$	987	\$ 2,980	\$ 86,573
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities						
Operating income (loss) Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities: Change in operating assets and liabilities	\$	15,965	\$	(1,773)	\$ (1,340)	\$ 12,852
that provided (used) cash:  Due from other funds		_		(258)	_	(258)
Accounts payable		(6)				 (6)
Net cash provided by (used in)						
operating activities	\$	15,959	\$	(2,031)	\$ (1,340)	\$ 12,588

## **CUSTODIAL FUNDS**

## **Combining Statement of Fiduciary Net Position** Custodial Funds

Custodial Funds
December 31, 2021

	Trust and Agency (701)		Library Penal Fine (721)		Inmate Trust (764)		Total	
Assets Cash and pooled investments	\$	221,055	\$	74,296	\$	15,803	\$	311,154
<b>Liabilities</b> Undistributed receipts		221,055		74,296		<u>-</u> .		295,351
Net position  Restricted for individuals, organizations and other governments	\$	-	\$		\$	15,803	\$	15,803

## **Combining Statement of Changes in Fiduciary Net Position**

Custodial Funds For the Year Ended December 31, 2021

Trust and Agency (701)	Library Penal Fine (721)	Inmate Trust (764)	Total
\$ 8,634,665		\$ -	\$ 8,634,665
-	159,958	-	159,958
-	-	444,870	444,870
2,944,241			2,944,241
11 578 906	150 058	444 870	12,183,734
11,378,300	139,936	444,870	12,103,734
8,634,665	-	-	8,634,665
-	159,958	-	159,958
-	-	444,731	444,731
2,944,241			2,944,241
11,578,906	159,958	444,731	12,183,595
<u>-</u>	<u>-</u>	139	139
		133	133
		15,664	15,664
\$ -	\$ -	\$ 15,803	\$ 15,803
	Agency (701)  \$ 8,634,665	Agency (701)  \$ 8,634,665 \$ -	Agency (701)       Penal Fine (721)       Trust (764)         \$ 8,634,665       \$ -       \$ -         -       159,958       -         -       444,870         2,944,241       -       -         11,578,906       159,958       444,870         8,634,665       -       -         -       159,958       -         -       444,731       -         2,944,241       -       -         -       159,958       444,731         -       -       139         -       -       15,664

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## DRAIN COMMISSION COMPONENT UNIT

### **Combining Balance Sheet / Statement of Net Position**

Drain Commission Component Unit December 31, 2021

	Governmental Funds					
		Drain (801)		Revolving Drain (802)		Total
Assets						
Cash and pooled investments	\$	952,497	\$	83,079	\$	1,035,576
Special assessments receivable		779,106		-		779,106
Interest receivable		553		48		601
Due from other funds		-		20,722		20,722
Capital assets being depreciated, net						
Total assets	\$	1,732,156	\$	103,849	\$	1,836,005
Liabilities						
Accounts payable	\$	18,354	\$	-	\$	18,354
Due to other funds		20,722		-		20,722
Advance from primary government		-		80,000		80,000
Long-term debt:						
Due within one year		-		-		-
Due in more than one year						
Total liabilities		39,076		80,000		119,076
Deferred inflows of resources						
Unavailable revenue - special assessments		719,566		-		719,566
Fund balances						
Restricted for capital projects (unexpended proceeds)		711,000		_		711,000
Unassigned		262,514		23,849		286,363
Total fund balances		973,514		23,849		997,363
Total liabilities, deferred inflows of						
resources and fund balances	\$	1,732,156	\$	103,849	\$	1,836,005

#### Net position

Net investment in capital assets Unrestricted

#### **Total net position**

Adjustme	nts	,	Statement of Net Position
\$	- - -	\$	1,035,576 779,106 601
(20, 1,086,	722) 135		- 1,086,135
1,065,	413		2,901,418
(20,	- 722) -		18,354 - 80,000
52, 1,750,	972 184		52,972 1,750,184
1,782,	434		1,901,510
(719,	566)		-
(711, (286,	.000) .363)		
(997,	363)		
• •	021)		(6,021)
1,005, \$ 999,		<u> </u>	1,005,929 999,908

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#### Reconciliation

Fund Balances for Governmental Funds to Net Position of Governmental Activities Drain Commission Component Unit December 31, 2021

#### Fund balances - total governmental funds

\$ 997,363

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 fund statement.

Capital assets being depreciated, net

1,086,135

Certain assets, such as assessments receivable from local units, are not due and receivable in the current period and therefore are offset with deferred inflows of resources in the fund statement.

Deferred inflows of resources - special assessments receivable

719,566

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

(1,803,156)

Net position of governmental activities

Notes payable

\$ 999,908

## Combining Statement of Revenues, Expenditures and Changes in Fund Balances /

Statement of Activities
Drain Commission Component Unit
For the Year Ended December 31, 2021

	Governmental Funds					
		Drain (801)		Revolving Drain (802)		Total
Revenues						
Charges for services	\$	48,820	\$	-	\$	48,820
Capital grants and contributions		171,943		-		171,943
Interest		29,929		253		30,182
Total revenues		250,692		253		250,945
Expenditures / expenses						
Public works		419,837		_		419,837
Depreciation		_		_		-
Debt service:						
Principal		731,972		_		731,972
Interest		56,173				56,173
Total expenditures / expenses		1,207,982				1,207,982
Revenues over (under) expenditures		(957,290)		253		(957,037)
Other financing sources						
Issuance of long-term debt		1,313,000				1,313,000
Change in fund balances / net position		355,710		253		355,963
Fund balances / net position						
Beginning of year		617,804		23,596		641,400
End of year	\$	973,514	\$	23,849	\$	997,363

Adjustments	Statement of Activities
\$ - 12,838 -	\$ 48,820 184,781 30,182
12,838	263,783
(193,387) 79,029 (731,972)	226,450 79,029 - 56,173
(846,330)	361,652
859,168	(97,869)
(1,313,000)	
(453,832)	(97,869)
456,377	1,097,777
\$ 2,545	\$ 999,908

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#### Reconciliation

Net Changes in Fund Balances of Governmental Funds to Change in Net Position of Governmental Activities Drain Commission Component Unit For the Year Ended December 31, 2021

#### Net change in fund balances - total governmental funds

\$ 355,963

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

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

Depreciation expense (79,029)
Capital assets purchased/constructed 193,387

Assessments receivable are long-term in nature and are collectable over several years. However, the current receipts are reflected as revenues on the fund statements.

Change in deferred inflows of resources - special assessments receivable 12,838

Note proceeds provide current financial resources to governmental funds in the period issued, but issuing notes increases long-term liabilities in the statement of net position. Repayment of note principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.

Principal payments on notes payable 731,972
Issuance of long-term debt (1,313,000)

Change in net position of governmental activities

\$ (97,869)

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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

June 8, 2022

Board of Commissioners County of Mecosta Big Rapids, 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 the County of Mecosta, Michigan (the "County") as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated June 8, 2022, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the 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 schedule of expenditure of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

#### **Schedule of Expenditures of Federal Awards**

For the Year Ended December 31, 2021

Federal Agency / Cluster / Program Title	Assistance Listing Number	Passed Through	Pass-through / Grantor Number	Total Subawards	Federal Expenditures
U.S. Department of Agriculture					
Forest Service Schools and Roads Cluster:					
Oil/Gas/Mineral Royalty Distribution	10.665	MDNR	-n/a-	\$ 7	\$ 7
National Forest Revenue	10.665	MDNR	-n/a-	4,787	4,787
Total U.S. Department of Agriculture				4,794	4,794
U.S. Department of the Interior					
Payments in Lieu of Taxes	15.226	Direct	-n/a-		3,369
U.S. Department of Justice					
COVID-19 - Coronavirus Emergency Supplemental	46.024	D' !	2020 VD DV 0726		24 262
Funding Program	16.034	Direct	2020-VD-BX-0726		21,362
Bulletproof Vest Partnership Program FY 2019	16.607	Direct	-n/a-	-	1,193
Bulletproof Vest Partnership Program FY 2021	16.607	Direct	-n/a-	-	5,880 7,073
					7,073
Byrne Memorial Formula Grant Program 2020	16.738	Direct	2020-DJ-BX-0722		14,677
Flogram 2020	10.736	Direct	2020-DJ-BA-0722		14,077
Total U.S. Department of Justice					43,112
U.S. Department of Treasury					
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	Direct	SLFRP2213		674,760
U.S. Department of Health and Human Services					
Title IIID Health 2020/21	93.043	AAAWM	61.72	-	1,475
Title IIID Health 2021/22	93.043	AAAWM	61.72	-	2,860
Aging Cluster: Senior Center Staffing Title IIIB 2020/21	93.044	AAAWM	61.72	-	7,928
Senior Center Staffing Title IIIB 2021/22	93.044	AAAWM	61.72	-	4,151
Assisted Transportation Title IIIB (AAA) 2020/21	93.044	AAAWM	61.72	-	14,251
Assisted Transportation Title IIIB (AAA) 2021/22	93.044	AAAWM	61.72	-	4,594
Homemaker Aide Title IIIB 2020/21	93.044	AAAWM	61.72		1,444
					32,368
Congregate Meals Title IIIC-1 2020/21	93.045	AAAWM	61.72	-	9,741
Congregate Meals Title IIIC-1 2021/22	93.045	AAAWM	61.72	-	6,876
Home Delivered Meals Title IIIC-2 2020/21	93.045	AAAWM	61.72	-	97,036
Home Delivered Meals Title IIIC-2 2021/22	93.045	AAAWM	61.72		25,006 138,659
					130,033
NSIP 2020/21	93.053	AAAWM	61.72	-	31,843
NSIP 2021/22	93.053	AAAWM	61.72		7,330
Total Aging Cluster					210,200
COVID-19 - CARES Act No Wrong Door System	93.048	AAAWM	61.72		7,656
Federal Respite IIIE 2020/21	93.052	AAAWM	61.72	-	501
COVID-19 - IIIE CARES Act FY 2021	93.052	AAAWM	61.72		20,437
					20,938
COVID-19 - Provider Relief Fund	93.498	Direct	-n/a-		66,760

continued...

## **Schedule of Expenditures of Federal Awards**For the Year Ended December 31, 2021

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)					
Title IV-D Cooperative Reimbursement Program:					
Friend of the Court	93.563	MDHHS	CSFOC-17-54001	\$ -	\$ 248,164
Prosecuting Attorney	93.563	MDHHS	CSPA-17-54002	-	69,541
Federal Incentive Payments	93.563	MDHHS	-n/a-		52,172
					369,877
Foster Care Title IV-E Program	93.658	MDHHS	E20203656-00	-	2,342
Foster Care Title IV-E Program	93.658	MDHHS	E20212853-001	-	2,583
					4,925
Total U.S. Department of Health and Human Services					683,216
U.S. Department of Homeland Security					
Marine Safety Program	97.012	MDNR	-n/a-		14,700
COVID-19 - Emergency Management Performance Grants - ARPA	97.042	MSP	EMC-2021-EP-00006	-	13,485
Emergency Management Performance Grant	97.042	MSP	EMC-2021-EP-00003	-	25,873
					39,358
2019 Homeland Security Grant Program	97.067	WMSRDC	EMW-2019-SS-00021	-	750
2018 Homeland Security Grant Program (non-cash)	97.067	WMSRDC	EMW-2018-SS-00042		27,262
					28,012
Total U.S. Department of Homeland Security					82,070
Total Expenditures of Federal Awards				\$ 4,794	\$ 1,491,321

concluded

#### **Notes to Schedule of Expenditures of Federal Awards**

#### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of the *County of Mecosta, Michigan* (the "County") under programs of the federal government for the year ended December 31, 2021. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position or cash flows of the County.

The County's reporting entity is defined in Note 1 of the County's Financial Statements. The County's financial statements include the operations of the Mecosta County Road Commission, which received federal awards that are not included in the Schedule for the year ended December 31, 2021, as this entity was separately audited.

Expenditures reported on the Schedule are reported on the 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. RECONCILIATION OF FEDERAL REVENUE TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Below is a reconciliation of federal revenues as reported in the County's financial statements and federal expenditures as reported in the County's Schedule of Expenditures of Federal Awards.

Federal expenditures as reported in the schedule of expenditures of federal awards	\$ 1,491,321
Add: Equipment (non-cash assistance) provided directly by pass-through agencies (amounts individually below the County's capitalization threshold)	 27,262
Add: Provider Relief Funds (reported on SEFA based on the reporting portal period)	66,760
Federal revenue as reported in the governmental fund financial statements	\$ 1,397,299

### **Notes to Schedule of Expenditures of Federal Awards**

#### 4. PASS-THROUGH GRANTOR AGENCIES

The County receives certain federal grants 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
AAAWM	Area Agency on Aging of Western Michigan, Inc.
MDHHS	Michigan Department of Health and Human Services
MDNR	Michigan Department of Natural Resources
MSP	Michigan State Police
WMSRDC	West Michigan Shoreline Regional Development Commission

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# 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

June 8, 2022

Board of Commissioners County of Mecosta Big Rapids, 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 the *County of Mecosta, Michigan* (the "County"), as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated June 8, 2022. Our report includes a reference to other auditors who audited the financial statements of the Mecosta County Road Commission 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.

#### **Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

#### **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*.

#### **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.

Rehmann Loham LLC



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

June 8, 2022

Board of Commissioners County of Mecosta Big Rapids, Michigan

#### **Report on Compliance for Each Major Federal Program**

#### Opinion on Each Major Federal Program

We have audited the compliance of the *County of Mecosta, 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 December 31, 2021. The County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

The County's basic financial statements include the operations of the Mecosta County Road Commission which received certain federal awards which are not included in the schedule of expenditures of federal awards for the year ended December 31, 2021. Our audit, described below, did not include the operations of the Mecosta County Road Commission because it arranged for a separate financial statement audit and did not meet the criteria for a single audit in accordance with the 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 December 31, 2021.

#### 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.

#### **Report on Internal Control Over Compliance**

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the 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. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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.

#### **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.

Rehmann Loham LLC

## **Schedule of Findings and Questioned Costs**For the Year Ended December 31, 2021

### **SECTION I - SUMMARY OF AUDITORS RESULTS**

Financial Statements			
Type of auditors' report issued:	Unmodified		
Internal controls over financial reporting:			
Material weakness(es) identified?	yes	Х	no no
Significant deficiency(ies) identified?	yes	Х	none reported
Noncompliance material to financial statements noted?	yes	X	_ no
Federal Awards			
Internal control over major programs:			
Material weakness(es) identified?	yes	Х	_ no
Significant deficiency(ies) identified?	yes	Х	none reported
Type of auditors' report issued on compliance for major program:	Unmodified		
Any audit findings disclosed that are required to	b be		
reported in accordance with 2 CFR 200.516(a)?	yes	Х	no
Identification of the Major Program			
Assistance Listing Number	Name of Federal Program or Cluster		
21.027	COVID-19 - Coronavirus State and Local Fiscal Recovery Funds		
Dollar threshold used to distinguish between Type A and Type B programs:	\$ 750,000		
Auditee qualified as low-risk auditee?	yes	X	no

# **Schedule of Findings and Questioned Costs**For the Year Ended December 31, 2021

### **SECTION II - FINANCIAL STATEMENT FINDINGS**

No matters were reported.

## **Schedule of Findings and Questioned Costs**For the Year Ended December 31, 2021

#### **SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

No matters were reported.

#### **Summary Schedule of Prior Audit Findings**

For the Year Ended December 31, 2021

## 2020-001 - Material Audit Adjustments / Internal Controls over Delinquent Tax Administration and Accounting

The audit identified certain material adjustments (which were approved and posted by management) to adjust the County's general ledger to the appropriate balances. These entries related to special assessments receivable and revenue, along with various adjustments to delinquent taxes receivable, revenue, and deferred inflows. In addition, the audit further noted certain delinquent tax accounting errors. This finding has been corrected during the current year.



#### INDEPENDENT AUDITORS' COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE

June 8, 2022

Board of Commissioners County of Mecosta Big Rapids, 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 the *County of Mecosta, Michigan* (the "County") as of and for the year ended December 31, 2021, and have issued our report thereon dated June 8, 2022. We did not audit the financial statements of the Mecosta County Road Commission. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion on the financial statements and this report, insofar as they relate to the Mecosta County Road Commission, are based solely on the report of other auditors. Professional standards require that we advise you of the following matters relating to our audit.

#### Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated January 21, 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 June 8, 2022. In addition, we noted a certain other matter which is included in Attachment A to this letter.

#### Planned Scope and Timing of the Audit

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

#### Compliance with All Ethics Requirements Regarding Independence

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

#### **Significant Risks Identified**

We have identified the risks of management override of internal control 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.

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

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

#### Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements were:

- Management's estimate of the useful lives of depreciable capital assets is based on the length of time it is believed that those assets will provide some economic benefit in the future.
- Management's estimate of the accrued compensated absences is based on current hourly rates and policies regarding payment of sick and vacation banks.
- Management's estimate of the allowance for uncollectible receivable balances is based on past experience and future expectation for collection of various account balances.
- Management's estimate that the implicit rate subsidy for retiree health insurance (other
  postemployment benefits) is immaterial to the financial statements taken as a whole is
  based on current participation rate by existing retirees.

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 asset/liability and other pension-related amounts, which are dependent on estimates made by the plan. These estimates are based on historical trends and industry standards, but are not within the control of management.

#### Significant Difficulties Encountered During the Audit

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

#### **Uncorrected and Corrected Misstatements**

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

The schedule of adjustments passed is included with management's written representations in Attachment 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 the County of Mecosta, Michigan and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,



#### Attachment A – Comments and Recommendations

For the December 31, 2021 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 comments and recommendations regarding the matter. Our consideration of the County's internal control over financial reporting is described in our report, dated June 8, 2022 issued in accordance with *Government Auditing Standards*. This memorandum does not affect that report or our report dated June 8, 2022, on the financial statements of the County of Mecosta, Michigan.

#### Overpayment of State Education Taxes

The County Treasurer is responsible for collecting a variety of payments on behalf of the State of Michigan. An appropriate process should be in place to identify balances due to the State and provide for timely remittance of these funds in accordance with State statutes. We noted an overpayment during the current year of the amounts due to the State for State Education Taxes of approximately \$79,000. We recommend that the County Treasurer's office reconcile this liability account monthly, that receipts and subsequent payments be subject to documented review and approval, and that the County Treasurer develop procedures to ensure that collections are being remitted to the State in the appropriate amounts and in a timely manner.



#### Attachment B – Upcoming Changes in Accounting Standards / Regulations

For the December 31, 2021 Audit

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

#### GASB 87 ■ Leases

Effective 06/15/2022 (your FY 2022)

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

#### GASB 91 ■ Conduit Debt Obligations

Effective 12/15/2022 (your FY 2022)

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

#### GASB 92 ■ Omnibus 2020

Effective 06/15/2022 (your FY 2022)

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

#### GASB 93 ■ Replacement of Interbank Offered Rates

Effective 06/15/2022 (your FY 2022)

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

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

Effective 06/15/2023 (your FY 2023)

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

#### Attachment B – Upcoming Changes in Accounting Standards / Regulations

For the December 31, 2021 Audit

#### **GASB 96** ■ **Subscription-Based Information Technology Arrangements**

Effective 06/15/2023 (your FY 2023)

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

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

Effective 06/15/2022 (your FY 2022)

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

### **Attachment C – Management Representations**

For the December 31, 2021 Audit

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



### COUNTY OF MECOSTA

#### BOARD OF COMMISSIONERS

400 ELM STREET, BIG RAPIDS, MI 49307 Phone (231) 796-2505 Fax (231) 592-0121

www.mecostacounty.org

June 8, 2022

Marilynn Bradstrom

District #1

Jerrilynn Strong

Linda Howard

Raymond Steinke
District #4

Thomas O'Neil
District #5

Wendy Nystrom

District #6

William Routley
District #7

Paul E. Bullock
Controller/Administrator

Rehmann Robson 2330 East Paris Ave SE Grand Rapids, MI 49546

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 the *County of Mecosta, Michigan* (the "County"), as of and for the year ended December 31, 2021, and the related notes to the financial statements, for the purpose of expressing opinions on whether the basic financial statements present fairly, in all material respects, the financial position, results of operations, and cash flows, where applicable, and the respective budgetary comparison for the General Fund and each major special revenue fund of the County in conformity with accounting principles generally accepted for governments in the United States of America (U.S. GAAP).

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

We confirm that, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves as of June 8, 2022:

#### **Financial Statements**

- 1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated January 21, 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 asset/liability 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 asset/liability as calculated by the Municipal Employees' Retirement System of Michigan (MERS) and related amounts. We provided MERS with complete and accurate information regarding the County's participation in the plan, and have reviewed the information provided by MERS for inclusion in the County's financial statements.
- 25. In March 2020, the World Health Organization declared the novel coronavirus outbreak (COVID-19) to be a global pandemic. The pandemic has resulted in operational changes for the County as it determines the impact on employees, vendors, and taxpayers, and the appropriate method for providing services. At this time, management does not believe that any ongoing negative financial impact related to the pandemic, if any, would be material to the County.

#### **Information Provided**

- 26. We have provided you with:
  - a. Access to all information, of which we are aware that is relevant to the preparation and fair presentation of the financial statements of the various opinion units referred to above, such as records, documentation, meeting minutes, and other matters;
  - b. Additional information that you have requested from us for the purpose of the audit; and
  - c. Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
- 27. All transactions have been recorded in the accounting records and are reflected in the financial statements.
- 28. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 29. We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
  - a. Management;
  - b. Employees who have significant roles in internal control; or
  - c. Others where the fraud could have a material effect on the financial statements.
- 30. We have no knowledge of any instances, that have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance, whether communicated by employees, former employees, vendors (contractors), regulators, or others.
- 31. We have no knowledge of any instances that have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that has a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
- 32. We have no knowledge of any instances that have occurred or are likely to have occurred of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
- 33. We have a process to track the status of audit findings and recommendations.
- 34. We have identified for you all previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- 35. We have provided views on your reported audit findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.
- 36. We are not aware of any pending or threatened litigation and claims whose effects should be considered when preparing the financial statements.
- 37. We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.
- 38. There have been no communications from regulatory agencies concerning noncompliance with or deficiencies in accounting, internal control, or financial reporting practices.

- 39. The County has no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.
- 40. We have disclosed to you all guarantees, whether written or oral, under which the County is contingently liable.
- 41. We have identified and disclosed to you the laws, regulations, and provisions of contracts and grant agreements that could have a direct and material effect on financial statement amounts, including legal and contractual provisions for reporting specific activities in separate funds.

#### 42. There are no:

- a. Violations or possible violations of laws or regulations, or provisions of contracts or grant agreements whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, including applicable budget laws and regulations.
- b. Unasserted claims or assessments that our lawyer has advised are probable of assertion and must be disclosed in accordance with GASB Statement No. 62, Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements.
- c. Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by GASB Statement No. 62.
- 43. 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.
- 44. We have complied with all aspects of grant agreements and other contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- 45. We have disclosed to you all significant estimates and material concentrations known to management that are required to be disclosed in accordance with GASB Statement No. 62. Significant estimates are estimates at the balance sheet date that could change materially within the next year. Concentrations refer to volumes of business, revenues, available sources of supply, or markets or geographic areas for which events could occur that would significantly disrupt normal finances within the next year.

#### Supplementary Information in Relation to the Financial Statements as a Whole

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

#### **Required Supplementary Information**

- 47. With respect to the required supplementary information accompanying the financial statements:
  - a. We acknowledge our responsibility for the presentation of the required supplementary information in accordance with accounting principles generally accepted in the United States of America.
  - b. We believe the required supplementary information, including its form and content, is measured and fairly presented in accordance with accounting principles generally accepted in the United States of America.
  - c. The methods of measurement or presentation have not changed from those used in the prior period.

d. We believe the significant assumptions or interpretations underlying the measurement or presentation of the required supplementary information, and the basis for our assumptions and interpretations, are reasonable and appropriate in the circumstances.

#### Uniform Guidance (2 CFR 200)

- 48. With respect to federal awards, we represent the following to you:
  - a. We are responsible for understanding and complying with and have complied with the requirements of the Uniform Guidance.
  - b. We are responsible for the preparation and presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance.
  - c. We believe the schedule of expenditures of federal awards, including its form and content, is fairly presented in accordance with the Uniform Guidance.
  - d. The methods of measurement or presentation have not changed from those used in the prior period.
  - e. We believe the significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards, and the basis for our assumptions and interpretations, are reasonable and appropriate in the circumstances.
  - f. We are responsible for including the auditor's report on the schedule of expenditures of federal awards in any document that contains the schedule and that indicates that the auditor has reported on such information.
  - g. We have identified and disclosed all of our government programs and related activities subject to the Uniform Guidance compliance audit.
  - h. When the schedule of expenditures of federal awards is not presented with the audited financial statements, management will make the audited financial statements readily available to the intended users of the schedule of expenditures of federal awards no later than the date of issuance by the entity of the schedule of expenditures of federal awards and the auditor's report thereon.
  - i. We have, in accordance with the Uniform Guidance, identified in the schedule of expenditures of federal awards, expenditures made during the audit period for all awards provided by federal agencies in the form of grants, federal cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, food commodities, direct appropriations, and other assistance.
  - j. We are responsible for complying with the requirements of laws, regulations, and the provisions of contracts and grant agreements related to each of our federal programs and have identified and disclosed to you the requirements of laws, regulations, and the provisions of contracts and grant agreements that are considered to have a direct and material effect on each major federal program; and we have complied, in all material respects, with these requirements.
  - k. We have provided to you our interpretations of any compliance requirements that have varying interpretations.
  - I. We are responsible for establishing and maintaining effective internal control over compliance requirements applicable to federal programs that provide reasonable assurance that we are managing our federal awards in compliance with laws, regulations, and the provisions of contracts and grant agreements that could have a material effect on our federal programs. Also, no changes have been made in the internal control system to the date of this letter that might significantly affect internal control, including any corrective action taken with regard to significant deficiencies, including material weaknesses, reported in the schedule of findings and questioned costs.
  - m. We have made available to you all contracts and grant agreements (including amendments, if any) and any other correspondence with federal agencies or pass-through entities relating to federal programs.
  - n. We have received no requests from a federal agency to audit one or more specific programs as a major program.
  - o. We have identified and disclosed to you all amounts questioned and any known noncompliance with the requirements of federal awards, including the results of other audits or program reviews. We also know of no instances of noncompliance occurring subsequent to the end of the period audited.
  - p. We have charged costs to federal awards in accordance with applicable cost principles, including amounts claimed or used for matching determined in accordance with relevant guidelines in the Uniform Guidance.
  - q. We have made available to you all documentation related to the compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.

- r. Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the basic financial statements have been prepared (and are prepared on a basis consistent with the schedule of expenditures of federal awards).
- s. The copies of federal program financial reports provided to you are true copies of the reports submitted, or electronically transmitted, to the respective federal agency or pass-through entity, as applicable.
- t. We have monitored subrecipients to determine if they have expended pass-through assistance in accordance with applicable laws and regulations and have met the requirements of the Uniform Guidance.
- u. We have issued management decisions timely after the receipt of subrecipients' auditor reports that identified noncompliance with laws, regulations, or the provisions of contracts or grant agreements, and have ensured that the subrecipients have taken the appropriate and timely corrective action on findings.
- v. We have considered the results of subrecipients' audits and have made any necessary adjustments to our own books and records.
- w. We are responsible for and have accurately prepared the summary schedule of prior audit findings to include all findings required to be included by the Uniform Guidance, and we have provided you with all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass-through entities, including all management decisions.
- x. We have disclosed to you the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditor's report.
- y. We are responsible for and have accurately completed the appropriate sections of the Data Collection Form as required by the Uniform Guidance, and we are responsible for preparing and implementing a correction action plan for each audit finding.
- z. The reporting package does not contain protected personally identifiable information.
- aa. We have disclosed all contracts or other agreements with service organizations and disclosed to you all communications from these service organizations relating to noncompliance at the organizations.
- bb. We have reviewed, approved, and taken responsibility for the financial statements and related notes.
- cc. We have disclosed to you the nature of any subsequent events that provide additional evidence with respect to conditions that existed at the end of the reporting period that affect noncompliance during the reporting period.

Paul E. Bullock, Controller / Administrator

Mindy Taylor, Finance Officer

#### Schedule of Adjustments Passed (SOAP)

For the December 31, 2021 Audit

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

			Effe	ct of Passed A	djus	stment - Over(	Unde	er)Statement		
		Assets		Liabilities		Beginning Equity	F	Revenues		Expenses/ penditures
Drain Commission Component Unit Unrecorded accrued interest	ć		\$	(15,226)	ć	30,366	Ś		\$	15,140
payable on drain notes Unreconciled difference in special assessment receivables	\$	(26,033)	, —		۰ 	(26,480)	٠ 	<u>-</u>	<u>ې</u>	(447)
Total Drain Commission Component Unit	\$	(26,033)	\$	(15,226)	\$	3,886	\$		\$	14,693
Misstatement as a percentage of total assets and deferred outflows - discretely presented component units		-0.05%		-0.03%		0.01%		0.00%		0.03%

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MAY 27 2000

BOARD OF ERS

COMMISSIONERS



The Source for Seniors

EXECUTIVE COMMITTEE

**CHAIRPERSON** 3ill Routley

**ICE CHAIRPERSON** 

Aarilyn Burns ECRETARY

Carol Hennessy **TREASURER** 

Cynthia LaBelle ИEMBER-AT-LARGE

Vancy Nielsen

ADVISORY COUNCIL CHAIRPERSON Robert Sundholm

EXECUTIVE DIRECTOR

ackie O'Connor

#### **3OARD OF DIRECTORS**

**ILLEGAN COUNTY** Com. Rick Cain

tuart Peet

**ONIA COUNTY** Com. David Hodges Dennis Sitzer

**ŒNT COUNTY** Com. Carol Hennessy

AKE COUNTY Com. Betty Dermyer

Vancy Nielsen

Aarilyn Burns

AASON COUNTY Com. Ron Bacon Cim Halladay

**MECOSTA COUNTY** Com. Bill Routley

'haron Bongard **MONTCALM COUNTY** 

Com. Michael Beach inda Weger

JEWAYGO COUNTY Com. Ken DeLaat

DISCEOLA COUNTY Com. Timothy Michell

Synthia LaBelle

Richard Karns CITY OF GRAND RAPIDS

ane DeVries Com. Milinda Ysasi

3215 EAGLECREST DR NE GRAND RAPIDS, MI

19525-7005 <sup>2</sup>h: 616.456.5664 Fx: 616.456.5692 .888.456.5664 vww.aaawm.org

May 20, 2022

Bill Routley, County Board Chair Mecosta County Board of Commissioners 400 Elm St. Ste 202 Big Rapids MI 49307

Dear Commissioner Routley,

Enclosed is a draft copy of the Area Agency on Aging of Western Michigan's (AAAWM) proposed Multi-Year Plan (MYP) for fiscal years 2023-2025.

When approved by the State of Michigan Commission on Services to the Aging this summer, the MYP will secure funding for services and programs to help older adults in Mecosta County from October 1, 2022 to September 30, 2025.

The MYP will be presented to the AAAWM Board of Directors as its June 27, 2022 meeting. You are represented on that Board by one commissioner and one private citizen from your county.

We respectfully request the Board Chair's written approval of this Plan. Responses must be received by AAAWM on or before July 14, 2022. If we have not been contacted by that date, we will assume the County Commission's implied approval of the Plan.

Please send your response to:

Sheri Harris, Advocacy Coordinator and Planner 3215 Eaglecrest Drive NE Grand Rapids, MI 49525

Alternatively, you can email a response to: Sherih@aaawm.org

If there are any questions please feel free to contact me. I can be reached at sherih@aaawm.org, or 616-222-7015.

Sincerely,

Sheri Harris, Advocacy Coordinator and Planner

Cc: Sharon Bongard

Sheri & (Jaris)

Mission: Provide older persons and persons with a disability an array of services designed to promote independence and dignity in their homes and their communities.

To: AAAWM Board of Directors

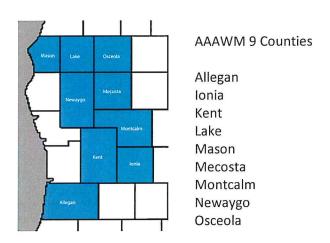
From: Sheri Harris, Advocacy Coordinator and Planner

Date: June 27, 2022

Action Required: Approval Multi-Year Plan FY 2023-2025

The mission of the Area Agency on Aging of Western Michigan (AAAWM) is to provide older adults and persons living with a disability an array of services designed to promote independence and dignity in their homes and their communities. We are the source for seniors. Aging looks different for everyone; as a leader of older adult service development, we pride ourselves on offering a wide range of resources to meet individuals where they are or at whatever chapter of life they are in through their aging journey, while also working to eliminate gaps in care. In recognizing the importance of these services and the common occurrence of caregiver burnout, AAAWM coordinates support and education to come alongside caregivers while also leading advocacy efforts to advance the voice of older adults and those that care for them in the public arena.

The Planning Service Area (PSA) of the AAAWM (Region 8) is made up of the following nine counties:



AAAWM has been more intentional with Older Americans Act (OAA) Partners and their service unit rates. We have been working with them in 2022, to make sure they are able to cover the cost of their services, including the increase in direct care wages. These discussions have led to improved service quality and a better understanding of all costs associated with a service. This is something we look to continue, during the FY23-25 Proposal, which was released April 6, 2022.

Diversity, Equity and Inclusion (DEI) remains a priority of the AAAWM with the formation of our DEI Committee. The DEI Committee is made up of 13 employees from various departments and

2nd DRAFT

ranges from the Human Resources Department, Case Management, Director of Contract Services and the IT Department to new staff. The committee has moved forward with a two-part plan to focus on AAAWM's culture and inclusivity for all staff and the partners we work with. First, they will be looking internally to discern the work the AAAWM still needs to do in hiring a more diverse, equitable, and inclusive staff. Secondly, they will then turn outward to teach and guide our partners and networks how to advance their DEI efforts.

Some of the initiatives that were accomplished by the DEI Committee in 2022, include adding Juneteenth as an observed Holiday by AAAWM. Juneteenth is a holiday celebrating the freedom of those who had been enslaved in the United States. June 19<sup>th</sup>, is the anniversary of the day in 1865 when the last group of enslaved Black Americans were freed in Galveston Texas. The DEI Committee also looked at updating our job postings to now read: "AAAWM is committed to fair employment practices and equal employment opportunity regardless of age, ancestry, color, creed, ethnicity, family-care status, gender identity, marital status, medical condition, pregnancy, mental or physical disability, national origin, personal appearance, height and weight, political affiliation, race, religion, sex, sexual orientation and veteran status."

AAAWM has a dedicated and experienced staff with expansive knowledge of the aging process and aging network. Recently, as a result of the COVID-19 Pandemic's "Great Resignation" we have had a significant turn over in employees. This experience was challenging, as many of those who left the agency had been an integral part of the fabric of our organization having been employed at the AAAWM for decades.

However, this has also led to an opportunity to reinvigorate our framework. We've had the inclusion of fresh talent and perspectives from diverse professional backgrounds and communities, come together with our longstanding, invaluable staff to create a dynamic and successful agency. We move confidently into the future knowing we can rely on these outstanding employees to inspire, support, and encourage one another. Our employees are as committed to our mission as ever, and collectively work to ensure that we never stop educating, communicating, growing, and building on our existing person-centered and innovative services.

AAAWM continues to take a hybrid approach with staff working environments. Some departments are working fully remote, while others work both from home and in the office. Steps were delegated by Supervisors to ensure that staff had the equipment needed for this transition and that workflows would not be disrupted. Service Partners have been granted requests, focusing around technology, that have allowed for them to equip their staff and programs, with the proper technology to work from home and provide virtual classes to deliver services.

AAAWM is seeing the return of in-person activities throughout our nine counties. This return is due to a lower COVID-19 infection rate, AAAWM is still mindful of the vulnerable population receiving service. In order to help protect clients, AAAWM has supplied PPE for service partners and its Support Coordinator staff. These supplies include masks, gloves, visors, and sanitization



supplies. Sanitization sprays and foggers, have been purchased using COVID funding to protect clients where larger gatherings occur, and in vehicles in our region.

Needs that have emerged in our region, are assistance with technology, transportation, mental health services, in-home care, meals and services that focus on the reduction of social isolation for older adults. Caregivers have expressed needs to find appropriate housing, in-home assistance, guidance on caring for person(s) with Dementia and education on burnout. AAAWM is taking these needs into account by looking at adaptations for service delivery and making sure Caregivers are aware of our service, and able to attend trainings and educational presentations.

AAAWM's goal is to make sure that all seniors, that are eligible for services, receive services that help them age where they choose. When limited resources hinder this goal, standard procedures are used to prioritize those who are on waiting lists. Substantial emphasis is given to serving eligible persons of greatest social and/or economic need, with particular attention to minority individuals, frail and/or disabled elders and those living in their homes.

The role of the Advisory Council is to identify the needs of older adults and persons with disabilities in the nine-county region and to identify available untapped resources; to provide information, give advice, to make recommendations regarding advocacy on behalf of older adults and persons with disabilities services and funding. They are also the key advocacy group meeting monthly and inviting a speaker that is either a Michigan legislator or policy expert. The Advisory Council is an important link among other groups of persons from the Region forming the contact between the Board, the Staff, and the State Administration and the older adults and person with disabilities who are being served.

AAAWM has continued to be committed to getting the word out in West Michigan so we will no longer be the "best kept secret," a phrase we have adopted in our strategic planning. It is common for older adults and their families to seek out information concerning services and supports *only after facing a crisis situation*. To help navigate this situation and educate the public, we have continued to advance marketing initiatives that directly tie into increased community awareness and coordinating with partners to optimize service delivery during the ongoing pandemic. This continues to be done through social media posts, email newsletters, articles, virtual events, and media interviews.

Another Outreach long range goal is to bring our services to minority groups who may not seek us out. Rather, we will strive to reach out to them and bring our services to those most in need. The goal is to identify at least one agency, organization or person each month in an attempt to form strong community connections for the priority populations outlined above, and raise awareness of our services for everyone in the Region. Clear direction to demonstrate efforts and attempts to reach Older Americans Act priority populations is specified in all service provider contracts. AAAWM contracts with the Department of Labor & Economic Opportunity to provide services for Refugees who live in West Michigan. Senior Neighbors subcontracts with AAAWM to provide housing coordination, citizenship assistance, English or Speaker of Other Languages

2nd DRAFT

(ESOL) classes and other services aimed to help Refugees. Ensuring that LGBTQ+ older adults have access to the services they need, without being discriminated against, continues to be a point of emphasis for AAAWM. New staff, at AAAWM, go through LGBTQ+ and Cultural Competency trainings as part of their orientation.

AAAs are widely viewed as Community based organizations that are in a position through their services network, of addressing Social Determinants of Health. We have become a trusted source in the community. We are also licensed as a Prepaid Ambulatory Health Plan (PAHP) and as such have experience providing managed Medicaid long term care services. Having served the region for 25 years we have proven our ability to provide the MI Choice Waiver and expect to continue in this role increasing outreach to more eligible persons as the program grows in funding statewide. MI Choice makes up a significant portion of the Care Management continuum of care and flexibility. The focus on Social Determinants of Health (SDOH) and trusted resources would be lost should the program move to another provider or network.

AAAWM has secured a three-year accreditation through the National Committee for Quality Assurance (NCQA) for its MI Choice case management services effective December 2021. The organization will maintain its accreditation, review NCQA requirements ongoing, establish and meet measured outcomes in MI Choice, participate in ongoing NCQA training and pursue the renewal of its accreditation in December 2024.

Some of our self-identified strengths of the AAAWM include our strong financial stewardship, breadth of knowledge and experience of our staff, person-centered interaction with clients and our strong advocacy and solid political clout. Throughout the COVID-19 global pandemic we learned that as a large organization covering so many counties we were very adaptive to the crisis and able to press on in our important work of providing high quality and innovative programs with enthusiasm and creativity. Some of our self-identified weaknesses included our need to be recognized by the healthcare delivery systems as the community-based organization that addresses the social determinates of health, something that is already built into our infrastructure. We also identified that 60% of our funding comes from just one source-Medicaid. Considering that we are continually feeling the pressure that we could lose control of the MI Choice Waiver. We are consistently working alongside several state and national organizations to help unify our advocacy voice when it comes to advocating for a more equitable rate structure.

Our Advocacy Efforts begin with the grassroots efforts of our staff on all levels. Everyone employed by the agency engages in advocacy day after day, especially the nurses, social workers, intake coordinators, reception staff, and contract administrators who have regular encounters with partners, participants, and individuals. They are able to build networks and connections where they can further amplify the voice of seniors with firsthand knowledge and experience which is invaluable and effective when it comes to front line advocacy.



As an arm of advocacy for the AAAWM, the Advisory Council meets for a monthly conversation with either a federal or state legislator or the legislative chair on policy changes. One of the great benefits of these conversations is the legislators and policy makers are also able to walk away having learned something about the Aging Network, directly from those doing the work as well as investing their time and energy into that work. Oftentimes, the Advisory Council will receive advocacy tips or advice from the legislators since this is a smaller more intimate gathering which helps the Advisory Council Members in advancing their advocacy objectives.

The Advocates for Senior Issues (AFSI) is one of the largest older adult advocacy groups in the state, is a non-partisan group that strives to be inclusive and welcoming to all of West Michigan's diverse senior communities. The premier older adult advocacy group with a dues paying membership of 280+ is fueled by the desire to advocate for those who may be unable to advocate for themselves. Another vehicle that is leveraged is our full participation and investment in the Michigan Senior Advocacy Council (MSAC). We are also members of a national network, USAging. It is through these groups that AAAWM is able to unify their voice with others all across the state and the nation in our advocacy priorities such as protecting and promoting the Aging Network, expanding seamless and equitable access to home and community-based services for persons not eligible, rebalancing long-term care spending and more. AAAWM will continue to be known for our powerful senior networks, letter writing campaigns, strategizing committees, relationships with legislators, and overall well organized as strong leaders in advocacy.

Ongoing initiatives that strive to improve the quality of life of older adults within the public service area include, Dementia Friends, Essential Needs Task Force, Refugee Services for Older Adult Refugees, Network for Hoarding Professionals, and the Caregiver Resource Network. All of these initiatives along with governmental funding aim to provide older adults and adults living with a disability an array of services, connection to others, and educational opportunities all designed to promote independence and dignity in their homes and communities.





#### MECOSTA COUNTY COMMISSION ON AGING & ACTIVITY CENTER

12954 80<sup>TH</sup> Avenue Mecosta, MI 49332 P: 231-972-2884 F: 231-972-4735 www.mecostacounty.org/mccoa

To:

Paul Bullock, County Controller/Administrator

Mecosta County Board of Commissioners

From:

Cynthia Mallory, Director /

Date:

June 2, 2022

RE:

Clerk (3)

I have accepted the resignation of our Clerk, Jo Ann Longcor, who has been looking at retirement this year. I would like permission to fill this position and any other positions which may open due to department shifts. This part-time union position is 25 hours per week with a starting pay rate of \$12.50 per hour.

Thank you for your attention to this matter.



Jonathan M. Peterson Chief Assistant Prosecutor Mecosta County Building 400 Elm Street, Room 206 Big Rapids MI 49307 Phone: (231) 592-0141

Fax: (231) 796-3050

MecostaProsLEpapers@mecostacounty.org

Office of the Prosecuting Attorney

June 3, 2022

Mecosta County Board of Commissioners 400 Elm Street Big Rapids, MI 49307

RE: Position Vacancy

Dear Commissioners:

Amy Cole had submitted her resignation on May 13, 2022, for her resignation to take effect on May 27, 2022. Ms. Cole held the position of Senior Legal Assistant/Victim Advocate.

The demands on our office staff are many. Refilling this position is essential and necessary to continuing to meet the duties placed on this office. Therefore, I respectfully request that the Board of Commissioners authorize refilling of this position.

Thank you for your attention to this request.

Sincerely,

Amy Clapp

Prosecuting Attorney

RECEIVED SORRESIONERS

Fax:

(231) 592-0123

400 Elm Street Room 204 Big Rapids, MI 49307

Date: June 8, 2022

TO: Mecosta County Board of Commissioners

FROM: Angie Gray

RE: Request to hire Work Crew Supervisor

Board of Commissioners:

I would like permission to fill the Work Crew Supervisor position at the first-year level 2 rate of \$14.32 per hour. This is a non-union part-time position. I have found a candidate that fits the qualifications that are required.

If you have any questions, please contact our office at (231) 592-0126.

Thank You,

Angie Gray

Angie Gray

06/09/2022 10:41 AM User: asto 203 of 269 DB: Mecosta

### CHECK DISBURSEMENT REPORT FOR COUNTY OF MECOSTA CHECK DATE FROM 05/27/2022 - 06/08/2022

Page 1/1

CP 7-1a

Total for fund 101	GENERAL OPERATING FUND	78,735.10	
Total for fund 210	EMERGENCY MEDICAL SERVICES	13,262.72	
Total for fund 211	MEDICAL FIRST RESPONDERS	14,749.99	
Total for fund 214	DISTRICT COURT CASEFLOW	1,267.96	
Total for fund 215	FRIEND OF THE COURT FUND	200.00	
Total for fund 216	PROSECUTOR'S DRUG FORFEITURES	476.80	
Total for fund 249	BUILDING DEPARTMENT	5,183.73	
Total for fund 256	REGISTER OF DEEDS TECHNOLOGY FUND	153,540.00	
Total for fund 260	MICHIGAN INDIGENT DEFENSE	13,463.49	
Total for fund 264	JAIL MAINTENANCE FUND	3,186.05	
Total for fund 267	COMMUNITY CORRECTIONS PROGRAM	1,678.45	
Total for fund 268	PROSECUTOR DEFERRAL PROGRAM	476.80	
Total for fund 273	COMMISSION ON AGING MEALS	4,168.77	
Total for fund 274	COMMISSION ON AGING FUND	2,900.51	
Total for fund 292	CHILD CARE FUND	6,576.19	
Total for fund 405	CAPITAL EQUIPMENT FUND	1,985.00	
Total for fund 508	PARK/RECREATION FUND	34,265.23	
Total for fund 516	DELIQUENT TAX REVOLVING	5.62	
Total for fund 677	HEALTH BENEFITS INSURANCE FUND	350.75	
Total for fund 701	TRUST & AGENCY FUND	30,831.30	
Total for fund 801	DRAIN FUND	1,742.87	
TOTAL - ALL FUNDS		369,047.33	

06/09/2022 10:42 AM User: asto 204 of 269

DB: Mecosta

#### INVOICE GL DISTRIBUTION REPORT FOR COUNTY OF MECOSTA POST DATES 05/27/2022 - 06/08/2022 BOTH JOURNALIZED AND UNJOURNALIZED BOTH OPEN AND PAID

Page:

1/16

Inv. Line Desc GL Number Vendor Invoice Desc. Invoice Due Date Amountheck # Fund 101 GENERAL OPERATING FUND Dept 101 BOARD OF COMMISSIONERS 06/08/22 101-101-728.000 OFFICE SUPPLIES-C SCHROEDESTAPLES 1816447 ACCTS PAYABLE/TONER CARTRDG: 3509600565 114.42 261714 101-101-810.000 REIMBURSE 40 MILES/TWP MEETINGS MAY09-MAY11/22 06/02/22 23.40 261546 TRAVEL/MILEAGE EXPENSE RAY STEINKE 101-101-810.000 TRAVEL/MILEAGE EXPENSE JERRILYNN STRONG REIMBURSE 94 MILES-TWP MTGS APR06-MAY11/22 06/02/22 54.99 261548 Total For Dept 101 BOARD OF COMMISSIONERS 192.81 Dept 131 49TH CIRCUIT COURT 101-131-728.000 OFFICE SUPPLIES **PAGEWORKS** 49THCC/BUSINESS CARDS-KATHRYN HUNT 134886011 06/02/22 106.70 261536 101-131-729.000 CLERKS' EXPENSES INTEGRITY BUSINESS SOL 58232 CLERK/LGL FLDR, FASTENERS 2352059-0 06/02/22 48.84 261518 06/02/22 95.00 101-131-803.000 1/2 DAY-VISITING REPORTER COLLETTE STEINHOUR VISITNG REPORTER/1/2 DAY&MILEAGE MAY12/2022 261554 101-131-803.000 MILEAGE RND TRIP/VISITING COLLETTE STEINHOUR VISITNG REPORTER/1/2 DAY&MILEAGE MAY12/2022 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CONNER CASE#21-10140/JUROR PER DIEM+MILEAG 49THCC/MAY26 06/01/22 75.00 261460 JURY/WITNESS FEES MILEAGE/JURY/WITNESS FEES ERIC CONNER CASE#21-10140/JUROR PER DIEM+MILEAG: 49THCC/MAY26 06/01/22 35.10 261460 101-131-805.000 101-131-805.000 JURY/WITNESS FEES JILL CROSBY CASE#21-10140/JUROR PER DIEM+MILEAG 49THCC/MAY26 06/01/22 75.00 261461 101-131-805.000 MILEAGE/JURY/WITNESS FEES JILL CROSBY CASE#21-10140/JUROR PER DIEM+MILEAG: 49THCC/MAY26 06/01/22 32.76 261461 101-131-805.000 JURY/WITNESS FEES JAMES DIETRICK CASE#21-10140/JUROR PER DIEM+MILEAG: 49THCC/MAY26 06/01/22 75.00 261462 101-131-805.000 MILEAGE/JURY/WITNESS FEES JAMES DIETRICK CASE#21-10140/JUROR PER DIEM+MILEAG: 49THCC/MAY26 06/01/22 28.08 261462 15.00 261463 101-131-805.000 CASE#21-10140/JUROR PER DIEM+MILEAG: 49THCC/MAY26 06/01/22 JURY/WITNESS FEES PAULA DUPUY 101-131-805.000 MILEAGE/JURY/WITNESS FEES PAULA DUPUY CASE#21-10140/JUROR PER DIEM+MILEAG: 49THCC/MAY26 06/01/22 15.21 261463 CASE#21-10140/JUROR PER DIEM+MILEAG: 49THCC/MAY26 261464 101-131-805.000 06/01/22 30.00 JURY/WITNESS FEES SHARI EICHENBERG 101-131-805.000 MILEAGE/JURY/WITNESS FEES SHARI EICHENBERG CASE#21-10140/JUROR PER DIEM+MILEAG: 49THCC/MAY26 06/01/22 18.72 261464 101-131-805.000 JURY/WITNESS FEES DARREL ELDRED CASE#21-10140/JUROR PER DIEM+MILEAG 49THCC/MAY26 06/01/22 30.00 261465 101-131-805.000 MILEAGE/JURY/WITNESS FEES DARREL ELDRED CASE#21-10140/JUROR PER DIEM+MILEAG: 49THCC/MAY26 06/01/22 49.14 261465 101-131-805.000 JURY/WITNESS FEES WILLIAM FATE JR CASE#21-10140/JUROR PER DIEM+MILEAG: 49THCC/MAY26 06/01/22 15.00 261466 35.10 101-131-805.000 CASE#21-10140/JUROR PER DIEM+MILEAG: 49THCC/MAY26 06/01/22 261466 MILEAGE/JURY/WITNESS FEES WILLIAM FATE JR 101-131-805.000 JURY/WITNESS FEES HILARY FRANKLIN CASE#21-10140/JUROR PER DEIM+MILEAG: 49THCC/MAY26 06/01/22 75.00 261467 261467 CASE#21-10140/JUROR PER DEIM+MILEAG 49THCC/MAY26 06/01/22 63.18 101-131-805.000 MILEAGE/JURY/WITNESS FEES HILARY FRANKLIN 101-131-805.000 CASE#21-10140/JUROR PER DEIM+MILEAG: 49THCC/MAY26 06/01/22 15.00 261468 JURY/WITNESS FEES ANGELA GREENWAY 101-131-805.000 MILEAGE/JURY/WITNESS FEES ANGELA GREENWAY CASE#21-10140/JUROR PER DEIM+MILEAG 49THCC/MAY26 06/01/22 17.55 261468 101-131-805.000 JURY/WITNESS FEES MICHAEL HANER CASE#21-10140/JUROR PER DEIM+MILEAG: 49THCC/MAY26 06/01/22 15.00 261469 101-131-805.000 MILEAGE/JURY/WITNESS FEES MICHAEL HANER CASE#21-10140/JUROR PER DEIM+MILEAG: 49THCC/MAY26 06/01/22 23.40 261469 101-131-805.000 JURY/WITNESS FEES GEORGE HART CASE#21-10140/JUROR PER DEIM+MILEAG: 49THCC/MAY26 06/01/22 15.00 261470 CASE#21-10140/JUROR PER DEIM+MILEAG: 49THCC/MAY26 101-131-805.000 06/01/22 87.75 261470 JURY/WITNESS FEES GEORGE HART 261471 101-131-805.000 JURY/WITNESS FEES KRISTINA HARWOOD CASE#21-10140/JUROR PER DEIM+MILEAG: 49THCC/MAY26 06/01/22 75.00 25.74 261471 101-131-805.000 CASE#21-10140/JUROR PER DEIM+MILEAG: 49THCC/MAY26 06/01/22 MILEAGE/JURY/WITNESS FEES KRISTINA HARWOOD 261472 101-131-805.000 JURY/WITNESS FEES HIEU OUANG HAUSER-TRAN CASE#21-10140/JUROR PER DEIM+MILEAG: 49THCC/MAY26 06/01/22 15.00 101-131-805.000 MILEAGE/JURY/WITNESS FEES HIEU OUANG HAUSER-TRAN CASE#21-10140/JUROR PER DEIM+MILEAG 49THCC/MAY26 06/01/22 23.40 261472 101-131-805.000 JURY/WITNESS FEES WILLIAM HEYDENS CASE#21-10140/JUROR PER DEIM+MILEAG: 49THCC/MAY26 06/01/22 30.00 261473

# INVOICE GL DISTRIBUTION REPORT FOR COUNTY OF MECOSTA POST DATES 05/27/2022 - 06/08/2022 BOTH JOURNALIZED AND UNJOURNALIZED BOTH OPEN AND PAID

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GL Number	Inv. Line Desc	Vendor	Invoice Desc.	Invoice	Due Date	Amount	heck #
Fund 101 GENERAL OPER							
Dept 131 49TH CIRCUIT					//		
101-131-805.000	MILEAGE/JURY/WITNESS FEES		CASE#21-10140/JUROR PER DEIM+MILEA		06/01/22	35.10	261473
101-131-805.000	MILEAGE/JURY/WITNESS FEES		CASE#21-10140/JUROR PER DEIM+MILEA		06/01/22	18.72	261474
101-131-805.000	JURY/WITNESS FEES	CODY HOUGHTON	CASE#21-10140/JUROR PER DEIM+MILEA		06/01/22	30.00	261475
101-131-805.000	MILEAGE/JURY/WITNESS FEES		CASE#21-10140/JUROR PER DEIM+MILEA		06/01/22	35.10	261475
101-131-805.000	JURY/WITNESS FEES	ALLITTA HREN	CASE#21-10140/JUROR PER DEIM+MILEA		06/01/22	75.00	261476
101-131-805.000	MILEAGE/JURY/WITNESS FEES		CASE#21-10140/JUROR PER DEIM+MILEA		06/01/22	28.08	261476
101-131-805.000	JURY/WITNESS FEES	CHYANNE ISON	CASE#21-10140/JUROR PER DEIM+MILEA		06/01/22	30.00	261477
101-131-805.000	MILEAGE/JURY/WITNESS FEES		CASE#21-10140/JUROR PER DEIM+MILEA		06/01/22	16.38	261477
101-131-805.000	JURY/WITNESS FEES	ANIKA JURRIES	CASE#21-10140/JUROR PER DEIM+MILEA		06/01/22	75.00	261478
101-131-805.000	MILEAGE/JURY/WITNESS FEES		CASE#21-10140/JUROR PER DEIM+MILEA		06/01/22	32.76	261478
101-131-805.000	JURY/WITNESS FEES	DESTINY KUZEE	CASE#21-10140/JUROR PER DEIM+MILEA		06/01/22	30.00	261479
101-131-805.000	MILEAGE/JURY/WITNESS FEES	DESTINY KUZEE	CASE#21-10140/JUROR PER DEIM+MILEA		06/01/22	29.25	261479
101-131-805.000	JURY/WITNESS FEES	CRAIG MACLEAN	CASE#21-10140/JUROR PER DEIM+MILEA		06/01/22	75.00	261480
101-131-805.000	MILEAGE/JURY/WITNESS FEES	CRAIG MACLEAN	CASE#21-10140/JUROR PER DEIM+MILEA	G: 49THCC/MAY26	06/01/22	35.10	261480
101-131-805.000	JURY/WITNESS FEES	DEBRA MAGNUSON	CASE#21-10140/JUROR PER DEIM+MILEA	G: 49THCC/MAY26	06/01/22	30.00	261481
101-131-805.000	MILEAGE/JURY/WITNESS FEES	DEBRA MAGNUSON	CASE#21-10140/JUROR PER DEIM+MILEA	G:49THCC/MAY26	06/01/22	11.70	261481
101-131-805.000	JURY/WITNESS FEES	SUSAN MILTON	CASE#21-10140/JUROR PER DEIM+MILEA	G:49THCC/MAY26	06/01/22	30.00	261482
101-131-805.000	MILEAGE/JURY/WITNESS FEES	SUSAN MILTON	CASE#21-10140/JUROR PER DEIM+MILEA	G:49THCC/MAY26	06/01/22	11.70	261482
101-131-805.000	JURY/WITNESS FEES	TAMMY RENNE	CASE#21-10140/JUROR PER DEIM+MILEA	G:49THCC/MAY26	06/01/22	75.00	261483
101-131-805.000	MILEAGE/JURY/WITNESS FEES	TAMMY RENNE	CASE#21-10140/JUROR PER DEIM+MILEA	G:49THCC/MAY26	06/01/22	28.08	261483
101-131-805.000	JURY/WITNESS FEES	PETER RUTTAN	CASE#21-10140/JUROR PER DEIM+MILEA	G:49THCC/MAY26	06/01/22	15.00	261484
101-131-805.000	MILEAGE/JURY/WITNESS FEES	PETER RUTTAN	CASE#21-10140/JUROR PER DEIM+MILEA	G 49THCC/MAY26	06/01/22	29.25	261484
101-131-805.000	JURY/WITNESS FEES	ALEXANDER SVOBODA	CASE#21-10140/JUROR PER DEIM+MILEA	G 49THCC/MAY26	06/01/22	75.00	261485
101-131-805.000	MILEAGEJURY/WITNESS FEES	ALEXANDER SVOBODA	CASE#21-10140/JUROR PER DEIM+MILEA	G: 49THCC/MAY26	06/01/22	53.82	261485
101-131-805.000	JURY/WITNESS FEES	TRAVIS VANSYCKLE	CASE#21-10140/JUROR PER DEIM+MILEA	G: 49THCC/MAY26	06/01/22	75.00	261486
101-131-805.000	MILEAGE/JURY/WITNESS FEES	TRAVIS VANSYCKLE	CASE#21-10140/JUROR PER DEIM+MILEA	G: 49THCC/MAY26	06/01/22	93.60	261486
101-131-805.000	JURY/WITNESS FEES	BRANDON VAUGHN	CASE#21-10140/JUROR PER DEIM+MILEA	G: 49THCC/MAY26	06/01/22	15.00	261487
101-131-805.000	MILEAGE/JURY/WITNESS FEES	BRANDON VAUGHN	CASE#21-10140/JUROR PER DEIM+MILEA	G: 49THCC/MAY26	06/01/22	17.55	261487
101-131-805.000	JURY/WITNESS FEES	MATTHEW WARD	CASE#21-10140/JUROR PER DEIM+MILEA	G: 49THCC/MAY26	06/01/22	15.00	261488
101-131-805.000	MILEAGE/JURY/WITNESS FEES	MATTHEW WARD	CASE#21-10140/JUROR PER DEIM+MILEA	G: 49THCC/MAY26	06/01/22	14.63	261488
101-131-805.000	JURY/WITNESS FEES	HAROLD WOLF	CASE#21-10140/JUROR PER DEIM+MILEA	G: 49THCC/MAY26	06/01/22	15.00	261489
101-131-805.000	MILEAGE/JURY/WITNESS FEES	HAROLD WOLF	CASE#21-10140/JUROR PER DEIM+MILEA	G: 49THCC/MAY26	06/01/22	43.29	261489
101-131-805.000	JURY/WITNESS FEES	DEBBRA YARHOUSE	CASE#21-10140/JUROR PER DEIM+MILEA	G: 49THCC/MAY26	06/01/22	30.00	261490
101-131-805.000	MILEAGE/JURY/WITNESS FEES	DEBBRA YARHOUSE	CASE#21-10140/JUROR PER DEIM+MILEA	G: 49THCC/MAY26	06/01/22	31.59	261490
101-131-810.000	TRAVEL/MILEAGE EXPENSE	ELIZABETH DENNIS	REIMBURSE 36 MILES-JURY PICK UP	MAY24/2022	06/02/22	21.06	261522
					_	4 106 46	-
			Total For Dept 131 49TH CIRCUIT CO	URT		4,106.46	
Dept 136 77TH DISTRIC					/ /		
101-136-728.000	OFFICE SUPPLIES		N 77TH DC/14 DAY NOTICE&DEFAULT JUDG		06/02/22	633.06	261550
101-136-807.000	TRANSCRIPTS/LEGAL	STEPHANIE LINTEMUTH	PEOPLE ^JAYLEN MANSFIELD/63 PAGES	CASE#21-54030	06/02/22	18.90	261525
101-136-807.000	TRANSCRIPTS/LEGAL	STEPHANIE LINTEMUTH	PEOPLE ^JOSHUA CODY/76 PAGES	CASE#22-54087	06/02/22	77.90	261525
			Total For Dept 136 77TH DISTRICT C	OURT	_	729.86	-
Dept 147 JURY BOARD							
101-147-728.000	OFFICE SUPPLIES	COAST TO COAST COMPUT	E 333457 CLERK/HP CF258X TONER	A2408283	06/02/22	149.99	261510
			Total For Dept 147 JURY BOARD		_	149.99	-
Dept 148 18TH PROBATE	COURT		-				
101-148-804.000	APPOINTED ATTORNEY	JORDAN BALKEMA ELDER	L J ROBINSON/RSLVD-EVIDENTIARY HEARI	N:18THPC/22-2363	06/02/22	125.00	261503
101-148-804.000	APPOINTED ATTORNEY		L E WARNER/RSLVD-EVIDENTIARY HEARING		06/02/22	125.00	
101-148-804.000	APPOINTED ATTORNEY	CHERYL STERLING	W HENDRICH/RSLVD, EVIDENTIARY HEARI			125.00	
101-148-804.000	APPOINTED ATTORNEY	ALEXANDER J. TALASKE	T SMITH/RSLVD, EVIDENTIARY HEARING		06/02/22	125.00	
101-148-804.000	APPOINTED ATTORNEY	ALEXANDER J. TALASKE	S MORTENSEN/RSLVD, EVIDENTIARY HEAR		06/02/22	125.00	
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DB: Mecosta

#### INVOICE BOTH JOURNALIZED AND UNJOURNALIZED BOTH OPEN AND PAID

CE	$\operatorname{GL}$	DISTRIBUTION	REPORT	FOR	COUNTY	OF	MECOSTA	Pag	ge:	3/16
	P	OST DATES 05/2	27/2022	- 06	5/08/202	22				

GL Number	Inv. Line Desc	Vendor	Invoice Desc.	Invoice	Due Date	Amount	heck #
Fund 101 GENERAL OPE Dept 148 18TH PROBAT							_
101-148-804.000	APPOINTED ATTORNEY	JEFFREY T GOUDIE	S GREEN/DERFERRAL CONFERENCE	18THPC/22-69	06/02/22	130.00	261553
101-148-804.000	APPOINTED ATTORNEY	GOULD LAW FIRM, PC	J BERRY/EVIDENTIARY HEARING	18THPC/19-1670	06/08/22	125.00	261658
101-148-804.000	APPOINTED ATTORNEY	GOULD LAW FIRM, PC	E SIMON/EVIDENTIARY HEARING	18THPC/22-2387	06/08/22	125.00	261658
101-148-804.000	APPOINTED ATTORNEY	GOULD LAW FIRM, PC	J GALLOP/EVIDENTIARY HEARING	18THPC/22-2375	06/08/22		261658
101-148-805.000	JURY/WITNESS FEES	SPENCER BAUMUNK	JURY FEES/JUV CRT/21-6732/PER DIEM	&I 49CCFAM/JUN02	06/08/22	15.00	261659
101-148-805.000	MILEAGE/JURY/WITNESS FEE	S/TINA MILLER	JURY FEES/JUV CRT/21-6732/PER DIEM	&l 49CCFAM/JUN02	06/08/22	25.16	261677
101-148-805.000	MILEAGE/JURY/WITNESS FEE	S/FLOYD MOLINE	JURY FEES/JUV CRT/21-6732/PER DIEM	&l 49CCFAM/JUN02	06/08/22	17.55	261678
101-148-805.000	MILEAGE/JURY/WITNESS FEE	S/RANDALL MOORE	JURY FEES/JUV CRT/21-6732/PER DIEM	&149CCFAM/JUN02	06/08/22	38.61	261679
101-148-805.000	MILEAGE/JURY/WITNESS FEE	S/KRISTIN MURAWSKI	JURY FEES/JUV CRT/21-6732/PER DIEM	&149CCFAM/JUN02	06/08/22	58.50	261680
101-148-805.000	MILEAGE/JURY/WITNESS FEE	S/MAYA MYERS	JURY FEES/JUV CRT/21-6732/PER DIEM	&149CCFAM/JUN02	06/08/22	40.95	261681
101-148-805.000	MILEAGE/JURY/WITNESS FEE	S/STANLEY NEWCOMBE III	JURY FEES/JUV CRT/21-6732/PER DIEM	&149CCFAM/JUN02	06/08/22	1.76	261682
101-148-805.000	MILEAGE/JURY/WITNESS FEE	S/KATHRYN PARKER	JURY FEES/JUV CRT/21-6732/PER DIEM	&149CCFAM/JUN02	06/08/22	1.17	261683
101-148-805.000	MILEAGE/JURY/WITNESS FEE	S/FREDA POMASKI	JURY FEES/JUV CRT/21-6732/PER DIEM	&I 49CCFAM/JUN01	06/08/22	23.40	261684
101-148-805.000	MILEAGE/JURY/WITNESS FEE	S/KENDRA PRUDHOMME-SMIT	H JURY FEES/JUV CRT/21-6732/PER DIEM	&l 49CCFAM/JUN02	06/08/22	5.85	261685
101-148-805.000	MILEAGE/JURY/WITNESS FEE	S/DEREK RICHMOND	JURY FEES/JUV CRT/21-6732/PER DIEM	&l 49CCFAM/JUN02	06/08/22	23.40	261686
101-148-805.000	MILEAGE/JURY/WITNESS FEE	S/AJIA ROUSSEAU	JURY FEES/JUV CRT/21-6732/PER DIEM	&l 49CCFAM/JUN02	06/08/22	29.25	261687
101-148-805.000	MILEAGE/JURY/WITNESS FEE	S/MARY SARLES	JURY FEES/JUV CRT/21-6732/PER DIEM	&149CCFAM/JUN02	06/08/22	5.85	261688
101-148-805.000	MILEAGE/JURY/WITNESS FEE	S/RUTH ANN SMITH	JURY FEES/JUV CRT/21-6732/PER DIEM	&149CCFAM/JU02	06/08/22	7.02	261689
101-148-805.000	MILEAGE/JURY/WITNESS FEE	S/LORINNE STILSON	JURY FEES/JUV CRT/21-6732/PER DIEM	&149CCFAM/JUN02	06/08/22		261690
101-148-805.000	MILEAGE/JURY/WITNESS FEE		JURY FEES/JUV CRT/21-6732/PER DIEM		06/08/22		261691
101-148-805.000	MILEAGE/JURY/WITNESS FEE		JURY FEES/JUV CRT/21-6732/PER DIEM		06/08/22		261692
101-148-805.000	MILEAGE/JURY/WITNESS FEE		JURY FEES/JUV CRT/21-6732/PER DIEM		06/08/22		261693
101-148-805.000	MILEAGE/JURY/WITNESS FEE		JURY FEES/JUV CRT/21-6732/PER DIEM		06/08/22	46.80	261694
101-148-805.000	MILEAGE/JURY/WITNESS FEE		JURY FEES/JUV CRT/21-6732/PER DIEM		06/08/22	23.40	261695
101-148-805.000	MILEAGE/JURY/WITNESS FEE		JURY FEES/JUV CRT/21-6732/PER DIEM		06/08/22	28.08	261696
101-148-805.000	MILEAGE/JURY/WITNESS FEE	S/KANDY WHITE	JURY FEES/JUV CRT/21-6732/PER DIEM		06/08/22		261697
			Total For Dept 148 18TH PROBATE CO	URT		1,565.94	
Dept 149 PROBATE COU					0.5./0.0./0.0		064545
101-149-804.000	APPOINTED ATTORNEY	RAVI R GURUMURTHY	R GILLESPIE/RSLVD, HEARING, BRIEF	49CCFAM/21-6740			261515
101-149-804.000	APPOINTED ATTORNEY	SUSAN HAUT	COURSER MNRS/FULL DAY TRIAL+ADTNL			900.00	261517
101-149-804.000	APPOINTED ATTORNEY	SUSAN HAUT	D DEVORE/RESOLVED	49CCFAM/22-6745		200.00	261517
101-149-804.000	APPOINTED ATTORNEY	SUSAN HAUT	D DALE/RSLVD, EVIDENTIARY HEARING	49CCFAM/22-2367			261517
101-149-804.000	APPOINTED ATTORNEY	CHERYL STERLING	HUBBARD MNRS/FTM	49CCFAM/22-6753			261547
101-149-805.000	MILEAGE/JURY/WITNESS FEE		JURY FEES/JUV CRT/21-6732/PER DIEM		06/08/22		261659
101-149-805.000	JURY/WITNESS FEES MILEAGE/JURY/WITNESS FEE	NINA BELL	JURY FEES/JUV CRT/21-6732/PER DIEM JURY FEES/JUV CRT/21-6732/PER DIEM		06/08/22	15.00	261660 261660
101-149-805.000 101-149-805.000	JURY/WITNESS FEES	MICHAEL BURCH	JURY FEES/JUV CRT/21-6732/PER DIEM		06/08/22 06/08/22	75.00	261661
101-149-805.000	MILEAGE/JURY/WITNESS FEE		JURY FEES/JUV CRT/21-6732/PER DIEM		06/08/22	23.40	261661
101-149-805.000	JURY/WITNESS FEES	PAIGE COLLINS	JURY FEES/JUV CRT/21-6732/PER DIEM		06/08/22	15.00	261662
101-149-805.000	MILEAGE/JURY/WITNESS FEE		JURY FEES/JUV CRT/21-6732/PER DIEM		06/08/22	23.40	261662
101-149-805.000	JURY/WITNESS FEES	FRANK EXNER	JURY FEES/JUV CRT/21-6732/PER DIEM		06/08/22	15.00	261663
101-149-805.000	MILEAGE/JURY/WITNESS FEE		JURY FEES/JUV CRT/21-6732/PER DIEM		06/08/22		261663
101-149-805.000	JURY/WITNESS FEES	LAYNE FOUNTAIN	JURY FEES/JUV CRT/21-6732/PER DIEM		06/08/22		261664
101-149-805.000	MILEAGE/JURY/WITNESS FEE		JURY FEES/JUV CRT/21-6732/PER DIEM		06/08/22		261664
101-149-805.000	JURY/WITNESS FEES	LEAH FREDRICK	JURY FEES/JUV CRT/21-6732/PER DIEM		06/08/22	15.00	261665
101-149-805.000	MILEAGE/JURY/WITNESS FEE		JURY FEES/JUV CRT/21-6732/PER DIEM		06/08/22	10.53	261665
101-149-805.000	JURY/WITNESS FEES	MARK GRAHAM	JURY FEES/JUV CRT/21-6732/PER DIEM		06/08/22	15.00	261666
101-149-805.000	MILEAGE/JURY/WITNESS FEE		JURY FEES/JUV CRT/21-6732/PER DIEM		06/08/22	16.38	261666
101-149-805.000	JURY/WITNESS FEES	JEFFREY HAYDEN	JURY FEES/JUV CRT/21-6732/PER DIEM		06/08/22	15.00	261667
101-149-805.000	MILEAGE/JURY/WITNESS FEE		JURY FEES/JUV CRT/21-6732/PER DIEM	&I 49CCFAM/JUN02	06/08/22	0.59	261667
101-149-805.000	JURY/WITNESS FEES	TYLER HERRINGTON	JURY FEES/JUV CRT/21-6732/PER DIEM	&I 49CCFAM/JUN02	06/08/22	15.00	261668
101-149-805.000	MILEAGE/JURY/WITNESS FEE	S TYLER HERRINGTON	JURY FEES/JUV CRT/21-6732/PER DIEM	&149CCFAM/JUN02	06/08/22	5.85	261668

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## INVOICE GL DISTRIBUTION REPORT FOR COUNTY OF MECOSTA

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INVOICE	GL DISTRIBUTION REPORT FOR COUNTY OF D	4ECOSTA
	POST DATES 05/27/2022 - 06/08/2022	
	BOTH JOURNALIZED AND UNJOURNALIZED	
	BOTH OPEN AND PAID	

GL Number	Inv. Line Desc	Vendor	Invoice Desc.	Invoice	Due Date	Amount	heck #
Fund 101 GENERAL OF							_
101-149-805.000	OURT JUVENILE DIVISION JURY/WITNESS FEES	ANGELA HODGES	JURY FEES/JUV CRT/21-6732/PER DIEM	4C1 40CCEAM / TIINO2	06/08/22	15.00	261669
101-149-805.000	MILEAGE/JURY/WITNESS FE		JURY FEES/JUV CRT/21-6732/PER DIEM		06/08/22	12.87	261669
101-149-805.000	JURY/WITNESS FEES	RICKEY HOLTON	JURY FEES/JUV CRT/21-6732/PER DIEM		06/08/22	15.00	261670
101-149-805.000	MILEAGE/JURY/WITNESS FE		JURY FEES/JUV CRT/21-6732/PER DIEM		06/08/22	22.23	261670
101-149-805.000	JURY/WITNESS FEES	ASHLEY HUNTER	JURY FEES/JUV CRT/21-6732/PER DIEM		06/08/22	75.00	261671
101-149-805.000	MILEAGE/JURY/WITNESS FE		JURY FEES/JUV CRT/21-6732/PER DIEM		06/08/22	5.85	261671
101-149-805.000	JURY/WITNESS FEES	STEVEN JOHNSON	JURY FEES/JUV CRT/21-6732/PER DIEM		06/08/22	15.00	261672
101-149-805.000	MILEAGE/JURY/WITNESS FE		JURY FEES/JUV CRT/21-6732/PER DIEM		06/08/22	8.78	261672
101-149-805.000	JURY/WITNESS FEES	CHRISTOPHER KESTING	JURY FEES/JUV CRT/21-6732/PER DIEM		06/08/22	15.00	261673
101-149-805.000	MILEAGE/JURY/WITNESS FE		JURY FEES/JUV CRT/21-6732/PER DIEM		06/08/22	5.85	261673
101-149-805.000	JURY/WITNESS FEES	KATI LENAU	JURY FEES/JUV CRT/21-6732/PER DIEM		06/08/22	75.00	261674
101-149-805.000	MILEAGE/JURY/WITNESS FE		JURY FEES/JUV CRT/21-6732/PER DIEM		06/08/22	23.40	261674
101-149-805.000	JURY/WITNESS FEES	TAMMY LINDSEY	JURY FEES/JUV CRT/21-6732/PER DIEM	1&1 49CCFAM/JUN02	06/08/22	15.00	261675
101-149-805.000	MILEAGE/JURY/WITNESS FE	ES TAMMY LINDSEY	JURY FEES/JUV CRT/21-6732/PER DIEM	1&1 49CCFAM/JUN02	06/08/22	1.76	261675
101-149-805.000	JURY/WITNESS FEES	LORI MANEKE	JURY FEES/JUV CRT/21-6732/PER DIEM	1&1 49CCFAM/JUN02	06/08/22	15.00	261676
101-149-805.000	MILEAGE/JURY/WITNESS F	ES LORI MANEKE	JURY FEES/JUV CRT/21-6732/PER DIEM	1&1 49CCFAM/JUN02	06/08/22	9.36	261676
101-149-805.000	JURY/WITNESS FEES/PROBA	TE TINA MILLER	JURY FEES/JUV CRT/21-6732/PER DIEM	1&I 49CCFAM/JUN02	06/08/22	15.00	261677
101-149-805.000	JURY/WITNESS FEES/PROBA	TE FLOYD MOLINE	JURY FEES/JUV CRT/21-6732/PER DIEM	1&l 49CCFAM/JUN02	06/08/22	15.00	261678
101-149-805.000	JURY/WITNESS FEES/PROBA	TE RANDALL MOORE	JURY FEES/JUV CRT/21-6732/PER DIEM	1&l 49CCFAM/JUN02	06/08/22	15.00	261679
101-149-805.000	JURY/WITNESS FEES/PROBA	TE KRISTIN MURAWSKI	JURY FEES/JUV CRT/21-6732/PER DIEM	1&l 49CCFAM/JUN02	06/08/22	75.00	261680
101-149-805.000	JURY/WITNESS FEES/PROBA	TE MAYA MYERS	JURY FEES/JUV CRT/21-6732/PER DIEM	1&1 49CCFAM/JUN02	06/08/22	15.00	261681
101-149-805.000	JURY/WITNESS FEES/PROBA	TE STANLEY NEWCOMBE III	JURY FEES/JUV CRT/21-6732/PER DIEM	1&1 49CCFAM/JUN02	06/08/22	15.00	261682
101-149-805.000	JURY/WITNESS FEES/PROBA		JURY FEES/JUV CRT/21-6732/PER DIEM		06/08/22	15.00	261683
101-149-805.000	JURY/WITNESS FEES/PROBA	TE FREDA POMASKI	JURY FEES/JUV CRT/21-6732/PER DIEM		06/08/22	15.00	261684
101-149-805.000			TH JURY FEES/JUV CRT/21-6732/PER DIEM		06/08/22	15.00	261685
101-149-805.000	JURY/WITNESS FEES/PROBA		JURY FEES/JUV CRT/21-6732/PER DIEM		06/08/22	15.00	261686
101-149-805.000	JURY/WITNESS FEES/PROBA		JURY FEES/JUV CRT/21-6732/PER DIEM		06/08/22	15.00	261687
101-149-805.000	JURY/WITNESS FEES/PROBA		JURY FEES/JUV CRT/21-6732/PER DIEM		06/08/22	15.00	261688
101-149-805.000	JURY/WITNESS FEES/PROBA		JURY FEES/JUV CRT/21-6732/PER DIEM		06/08/22	15.00	261689
101-149-805.000	JURY/WITNESS FEES/PROBA		JURY FEES/JUV CRT/21-6732/PER DIEM		06/08/22	15.00	261690
101-149-805.000	JURY/WITNESS FEES/PROBA		JURY FEES/JUV CRT/21-6732/PER DIEM		06/08/22	15.00	261691
101-149-805.000	JURY/WITNESS FEES/PROBA		JURY FEES/JUV CRT/21-6732/PER DIEN		06/08/22	75.00	261692
101-149-805.000	JURY/WITNESS FEES/PROBA		JURY FEES/JUV CRT/21-6732/PER DIEM		06/08/22	15.00	261693
101-149-805.000	JURY/WITNESS FEES/PROBA		JURY FEES/JUV CRT/21-6732/PER DIEN		06/08/22	75.00	261694
101-149-805.000	JURY/WITNESS FEES/PROBA		JURY FEES/JUV CRT/21-6732/PER DIEM		06/08/22	15.00	261695
101-149-805.000	JURY/WITNESS FEES/PROBA		JURY FEES/JUV CRT/21-6732/PER DIEM		06/08/22	75.00	261696
101-149-805.000	JURY/WITNESS FEES/PROB		JURY FEES/JUV CRT/21-6732/PER DIEM		06/08/22	15.00	261697
101-149-810.000	TRAVEL/MILEAGE EXPENSE	JULIE WALLACE	REIMBURSE 130.4 MILES-NMJOA CONFER		06/02/22	76.28	261557
Dont 335 MINES C DI	IOMOCODY		Total For Dept 149 PROBATE COURT 3	JUVENILE DIVISIO		3,169.88	
Dept 235 MIMEO & PH		TNUECDIEV DIIGINEGO O	ספרגר/מחאר פערוו ריים ווא ספרגר (מוד בערוו	2357602 0	06/02/22	20 00	261518
101-235-728.000	OFFICE SUPPLIES		OL 58082 MSU EXTN/PAPER	2357602-0		39.99	
101-235-728.000	OFFICE SUPPLIES		OL 58089 BRD OF CMMSSNRS/CREDIT FOR W		06/02/22		261518
101-235-728.000	OFFICE SUPPLIES		OL 58089 BRD OF CMMSSNRS/PAPER	2359007-0	06/02/22	79.98	261518
101-235-728.000	OFFICE SUPPLIES		OL 58089 BRD OF CMMSSNRS/PAPER	2357784-0	06/02/22		261518
101-235-728.000	OFFICE SUPPLIES		OL 58089 BRD OF CMMSSNRS/PPR	2355321-0	06/02/22		261518
101-235-852.000	EQUAL/EQUIPMENT MAINTEN	ANCA.B. DICK DOCUMENT S	OL ABD-MC07/KYOCERA MAINT/MAY04-JUN03		06/08/22		261649
			Total For Dept 235 MIMEO & PHOTOCO	PY		336.35	
Dept 243 ASSESSING							
101-243-742.000	EQUAL/GAS/FUEL		CO DEPARTMENT FUEL USAGE/MAY09-MAY23	3568	06/08/22		261699
101-243-742.000	EQUAL/GAS/FUEL	MECOSTA COUNTY ROAD	CO DEPARTMENT FUEL USAGE/MAY23-JUNE06	3574	06/08/22		261699
101-243-811.000	TRAINING EXPENSES	MECOSTA COUNTY ASSES	SO EQUAL/CON-ED CLASS/A LANGWORTHY	JUNE07/2022	06/02/22	50.00	261527

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# INVOICE GL DISTRIBUTION REPORT FOR COUNTY OF MECOSTA POST DATES 05/27/2022 - 06/08/2022 BOTH JOURNALIZED AND UNJOURNALIZED BOTH OPEN AND PAID

E GL DISTRIBUTION REPORT	FOR COUNTY OF MECOSTA	Page:	5/16
POST DATES 05/27/2022			

GL Number	Inv. Line Desc	Vendor	Invoice Desc.	Invoice	Due Date	Amount	heck #
Fund 101 GENERAL OF Dept 243 ASSESSING							
zopo z io noczocino	2,01121111011		Total For Dept 243 ASSESSING EQUAL	IZATION	_	106.84	-
Dept 248 CENTRAL SE							
101-248-728.000	OFFICE SUPPLIES	PITNEY BOWES INC	0016863642/INK REPLACEMNT FOR POST		06/03/22		261588
101-248-852.000	EQUIPMENT MAINTENANCE CO	NIPITNEY BOWES GLOBAL F	I 0016863642/POSTAGE METER LEASE/MAR	3 3315733586	06/01/22	434.88	261494
			Total For Dept 248 CENTRAL SERVICE	S		547.92	
Dept 265 COURTHOUSE							
101-265-740.000	BUILDING MAINT.SUPPLIES	BEHRENS LTD	MAINTENANCE/POD REFILL, POD DISPENS		06/02/22		261504
101-265-742.000	MAINT/GAS/FUEL		D DEPARTMENT FUEL USAGE/MAY09-MAY23	3568	06/08/22		261699
101-265-773.000	SUPPLIES/MINOR EQUIPMENT		6119-4809-2 MAINT/PAINT SRVCS BLDG		06/02/22	155.71	
101-265-773.000	SUPPLIES/MINOR EQUIPMENT		6119-4809-2 MAINT/SFVCS BLDG/PAINT		06/02/22	149.95	
101-265-773.000	SUPPLIES/MINOR EQUIPMENT			49632	06/02/22		261544
101-265-773.000	SUPPLIES/MINOR EQUIPMENT			49758	06/02/22		261544
101-265-773.000	SUPPLIES/MINOR EQUIPMENT		G MAINTENANCE/TUB CUTTER & FAUCET	008228	06/08/22	152.78	
101-265-823.000	UTILITIES/REPAIR	CITY OF BIG RAPIDS	1-010-142000-01 CNTY BLDG/WATER&SE		06/08/22		261652
101-265-823.000	UTILITIES/REPAIR	CITY OF BIG RAPIDS	1-010-143000-01 JAIL/WATER&SEWER	APR29-MAY27/22	06/08/22	3,587.95	
101-265-823.010	ANNEX UTILITIES	CITY OF BIG RAPIDS	2-050-334010-01 SRVC BLDG/WATER&SE 3-0239-0050371 SRVCS BLDG/TRASH SE		06/08/22	161.93	261652
101-265-823.010 101-265-849.000	ANNEX UTILITIES				06/08/22		
	GROUNDS MAINTENANCE		MAINTENANCE/MULCH FOR COUNTY BUILD	1577	06/02/22	62.90	261534
101-265-852.000 101-265-852.000			R MAINTENANCE/BACKFLOW REPAIR&TEST R MAINTENANCE/BACKFLOW TESTING	1579	06/02/22 06/02/22	270.00 160.00	
101-265-870.000	BUILDING REPAIR/MAINT.	A LOT A CLEAN	R MAINTENANCE/BACKFLOW TESTING CRTHSE/WINDOW CLEANING/INTERIOR&EX		06/02/22	1,875.00	
101-265-870.000	BUILDING REPAIR/MAINT.		947212 MAINT/GENERATOR REPAIR-CNTY		06/02/22	7,279.01	
101-203-070.000	BUILDING REPAIR/MAINI.	W.W.WILLIAMS COMPANI,			-		- 201339
			Total For Dept 265 COURTHOUSE/BLDG	/GROUNDS		15,058.85	
Dept 266 CORPORATION 101-266-801.000	ON COUNSEL CORPORATION COUNSEL	COHL, STOKER & TOSKEY	, 650.0000000/SERVICES FOR APRIL 202	2 53465	06/02/22	76.00	261511
		, , , , , , , , , , , , , , , , , , , ,			_	76.00	-
Don+ 267 DDOCECUETA	IC ADDODNEY		Total For Dept 266 CORPORATION COU	NOEL		76.00	
Dept 267 PROSECUTIN 101-267-805.000	2 DAYS/JURY/WITNESS FEES	TEFFDEY CADVIN	PROSCTR WITNSS/PPL^HATCHEW/\$24.00+	HI MX V24 /2022	05/27/22	24.00	261440
101-267-805.000	MILEAGE 305 RND TRP/JURY		PROSCTR WITNSS/PPL^HATCHEW/\$24.00+		05/27/22		261440
101-267-805.000	HOTEL STAY/JURY/WITNESS		PROSCTR WITNSS/PPL^HATCHEW/\$24.00+		05/27/22		261440
101-267-805.000	2 DAYS/JURY/WITNESS FEES		PROSCTR WITNESS/PPL^HATCHEW/\$24.00		05/27/22	24.00	261441
101-267-805.000	MILEAGE/JURY/WITNESS FEE		PROSCTR WITNESS/PPL^HATCHEW/\$24.00		05/27/22	41.30	261441
101-267-805.000	1/2 DAY/JURY/WITNESS FEE		PROSCTR WITNSS/PEOPLE^HATCHEW/\$6.0		05/27/22	6.00	261442
101-267-805.000	MILEAGE/JURY/WITNESS FEE		PROSCTR WITNSS/PEOPLE^HATCHEW/\$6.0		05/27/22		261442
101 207 000.000	1112211027 001117 1111200 122	S BREWI HILLER			-		-
D L OCO DEGLOSSED (			Total For Dept 267 PROSECUTING ATT	ORNEY		309.69	
Dept 268 REGISTER ( 101-268-826.000		MIGOV OS A KOFILE COMPAÑ	N MIMECOSTAROD/WEBSITE, INDEXING&IMAG	I: INV-KS-004093	06/01/22	3,471.00	261451
			Total For Dept 268 REGISTER OF DEE:	DS OFFICE	_	3,471.00	=
Dept 275 DRAIN COMM	MISSIONER						
101-275-742.000	DRAIN/GAS/FUEL	MECOSTA COUNTY ROAD CO	D DEPARTMENT FUEL USAGE/MAY23-JUNE06	3574	06/08/22	24.30	261699
101-275-810.000	TRAVEL/MILEAGE EXPENSE	KARLA MILLER	REIMBURSE 47.4 MILES TO MEET CONTR		06/02/22		261530
					_		-
D 201 GWDDTD-:-	DEDA DEMENTE		Total For Dept 275 DRAIN COMMISSIO	NEK		52.03	
Dept 301 SHERIFF'S		DCD GLAGGIG GDWM	MO OHED THE MEDDDE TO OVERE ONE CONT.	D. 1.C20E	06/02/22	1 470 00	0.01 5 5 0
101-301-730.000	POLICE SUPPLIES	B&D CLASSIC SEWN	MC SHERIFF/WTRPRF JACKETS, SNAGPRF		06/02/22	1,470.00	
101-301-742.000	SHERIFF/GAS/FUEL		DEPARTMENT FUEL USAGE/MAY09-MAY23		06/08/22		261699
101-301-742.000 101-301-750.000	SHERIFF/GAS/FUEL UNIFORMS & SHOES		D DEPARTMENT FUEL USAGE/MAY23-JUNE06 S CMECOSTA SHERIFF/PATCHES-MECOSTA C		06/08/22 06/02/22		261699 261528
101-201-720.000	ONITONIO & SHOES	MICHIGAN SHERIFFS AS	O CHECOSIA SHERIFF/FAICHES-MECOSTA C	0,20220400	00/02/22	323.00	201328

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### INVOICE GL DISTRIBUTION REPORT FOR COUNTY OF MECOSTA POST DATES 05/27/2022 - 06/08/2022 BOTH JOURNALIZED AND UNJOURNALIZED

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Fund 101 GENERAL OF Dept 301 SHERIFF'S							
101-301-750.000	SLOAT/UNIFORMS & SHOES	NYE UNIFORM COMPANY	SHERIFF/SHIRTS, BADGE TAB, NAMEBAR	811491	06/02/22	503.00	261535
101-301-750.000	GARDINER/UNIFORMS & SHOE	S NYE UNIFORM COMPANY	SHERIFF/SHIRTS, CARGO PANTS	813056	06/02/22	499.99	261535
101-301-750.000	GREIN/UNIFORMS & SHOES	NYE UNIFORM COMPANY	SHERIFF/SHIRTS, CARGO PANTS	813057	06/02/22	366.00	261535
101-301-750.000	GOETZ/UNIFORMS & SHOES	NYE UNIFORM COMPANY	SHERIFF/TWILL SHIRTS, CARGO PANTS	811493	06/02/22	514.99	261535
101-301-813.000	PROF.&CONTRACT SVCS/NON-	EN ADVANCED CORRECTIONAL	JAIL/INMATE HEALTH SRVC/JULY 2022	118455	06/03/22	18,783.36	261560
101-301-813.000	MAR 22 1 QTR RECON/PROF&	CC ADVANCED CORRECTIONAL	JAIL/INMATE HEALTH SRVC/JULY 2022	118455	06/03/22	(398.52)	261560
101-301-817.000	MEAL PREP. PURCHASES	CANTEEN SERVICES	JAIL/1791 MEALS MAY15-MAY21+24SNKS	116590	06/03/22	4,091.49	261564
101-301-817.000	MEAL PREP. PURCHASES	CANTEEN SERVICES	JAIL/1842 MEALS MAY22-MAY28+21SNKS		06/03/22	4,204.02	261564
101-301-848.000	PLANT MAINTENANCE		R JAIL/BACKFLOW ASSEMBLY, BOILER SUPPI	1578	06/02/22	160.00	261537
101-301-854.000	VEHICLE MAINTENANCE	BIG RAPIDS PENNZOIL	SHERIFF/2013 EXPDTN-5406/OIL CHNGE	159333	06/02/22	29.99	261505
101-301-854.000	VEHICLE MAINTENANCE	BIG RAPIDS PENNZOIL		159428	06/02/22	29.99	261505
101-301-861.000	LAUNDRY	PETE'S CLEANERS	SHERIFF/UNIFORM DRY CLEANING	1967	06/02/22	311.50	
101-301-904.000	MOHR&LEWALLEN/EXTRADITIC		REIMBURSE MEALS /EXTRADITION N ROBE		06/02/22		261531
			Total For Dept 301 SHERIFF'S DEPART		_	31,324.52	-
Dept 302 LAW ENFORG	CEMENT/ROAD PATROL		TOOM TOT BODO OUT ONDITTE O DATE.			01,021.02	
101-302-742.000	ROAD PATROL/GAS/FUEL	MECOSTA COUNTY ROAD C	O DEPARTMENT FUEL USAGE/MAY09-MAY23	3568	06/08/22	2,803.35	261699
101-302-742.000	ROAD PATROL/GAS/FUEL	MECOSTA COUNTY ROAD C	O DEPARTMENT FUEL USAGE/MAY23-JUNE06	3574	06/08/22	3,341.81	261699
101-302-770.000	VEHICLE REPLACEMENT	MICHIGAN SHERIFFS' AS	S C MECOSTA SHERIFF/DECAL-8IN-RF	20220430	06/02/22	199.00	261528
101-302-811.000	TRAINING EXPENSES	DARCY MANN	REIMBURSE MEAL/TRAINGING LUNCH	MAY02/22	06/02/22	16.00	261526
101-302-811.000	TRAINING EXPENSES	SCOTT MORGAN	REIMBURSE MEAL/TRAINING LUNCH	MAY02/22	06/02/22	16.00	261532
101-302-853.000	EQUIPMENT REPAIR	DIGITAL-ALLY	DAI001069 SHERIFF/KIT, MIRROR MOUNT	1120419	06/02/22	50.00	261512
101-302-854.000	VEHICLE MAINTENANCE	BIG RAPIDS PENNZOIL	SHERIFF/2019 CHRGR 5411/OIL CHNGE	159542	06/02/22	29.99	261505
101-302-854.000	VEHICLE MAINTENANCE	BIG RAPIDS PENNZOIL	SHERIFF/2019 CHRGR 5414/OIL CHNGE	159571	06/02/22	29.99	261505
101-302-854.000	VEHICLE MAINTENANCE	BIG RAPIDS PENNZOIL	SHERIFF/2021 EXPLORER-5410/OIL CHNO	159390	06/02/22	29.99	261505
101-302-854.000	VEHICLE MAINTENANCE	BIG RAPIDS PENNZOIL		159451	06/02/22	29.99	261505
101-302-854.000	VEHICLE MAINTENANCE	CHUCK & MEREDY'S	SHERIFF/ 2020 TAHOE-5412/COOLANT TA	1 46855	06/02/22	191.31	261509
101-302-854.000	VEHICLE MAINTENANCE	CHUCK & MEREDY'S	SHERIFF/2019 CHRGR-5411/WATER PUMP		06/02/22	516.98	261509
101-302-854.000	VEHICLE MAINTENANCE		E SHERIFF/2019 CHRGR-5414/LFCV AXL, BR	R: 45530	06/02/22	787.55	261529
101-302-859.000	INVESTIGATIVE SERVICES	SPECTRUM HEALTH HOSPI	T 93212414974 SHERIFF/LEGAL BLOOD DRA	MAY 06/2022	06/02/22	25.00	261543
			Total For Dept 302 LAW ENFORCEMENT	ROAD PATROL		8,066.96	_
Dept 331 MARINE PA	TROL						
101-331-742.000	MARINE PATROL/GAS/FUEL	MECOSTA COUNTY ROAD C	O DEPARTMENT FUEL USAGE/MAY09-MAY23	3568	06/08/22	105.54	261699
101-331-742.000	MARINE PATROL/GAS/FUEL	MECOSTA COUNTY ROAD C	O DEPARTMENT FUEL USAGE/MAY23-JUNE06	3574	06/08/22	322.42	261699
101-331-751.000	MARINE SUPPLIES	LAKESIDE MOTOR SPORTS	, SHERIFF/BOAT MOTOR OIL FOR MARINE H	792324	06/02/22	115.00	261524
			Total For Dept 331 MARINE PATROL		_	542.96	-
Dept 426 CIVIL DEFE							
101-426-742.000	EMERGENCY MANGMNT/GAS/FU	EIMECOSTA COUNTY ROAD C	O DEPARTMENT FUEL USAGE/MAY09-MAY23	3568	06/08/22	22.75	261699 -
			Total For Dept 426 CIVIL DEFENSE			22.75	
Dept 430 ANIMAL COM							
101-430-742.000	ANIMAL CONTROL/GAS/FUEL		O DEPARTMENT FUEL USAGE/MAY09-MAY23	3568	06/08/22	149.48	261699
101-430-742.000	ANIMAL CONTROL/GAS/FUEL		O DEPARTMENT FUEL USAGE/MAY23-JUNE06		06/08/22	165.23	261699
101-430-854.000	VEHICLE MAINTENANCE	BIG RAPIDS PENNZOIL	SHERIFF/2021 1500-ACO/OIL CHNGE	159481	06/02/22	29.99	261505 -
			Total For Dept 430 ANIMAL CONTROL			344.70	
Dept 682 VETERANS A		CECHAD MALLEY WELL DRIL	L VA/JOHN FRIBLEY WELL DRILLING	4620	06/03/22	1,000.00	261646
			Total For Dept 682 VETERANS AFFAIRS	S	_	1,000.00	-

Dept 721 PLANNING COMMISSION

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#### INVOICE GL DISTRIBUTION REPORT FOR COUNTY OF MECOSTA POST DATES 05/27/2022 - 06/08/2022

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GL Number	Inv. Line Desc	Vendor	Invoice Desc.	Invoice	Due Date	Amount	heck #
Fund 101 GENERAL OF Dept 721 PLANNING							
101-721-742.000	PLAN&ZON/GAS/FUEL	MECOSTA COUNTY ROAD (	CO DEPARTMENT FUEL USAGE/MAY09-MAY23	3568	06/08/22	22.90	261699
101-721-742.000	PLAN&ZON/GAS/FUEL	MECOSTA COUNTY ROAD (	CO DEPARTMENT FUEL USAGE/MAY23-JUNE06	3574	06/08/22	36.69	261699
			Total For Dept 721 PLANNING COMMIS	SION	_	59.59	-
Dept 999 APPROPRIA							
101-999-999.330	ECONOMIC DEVELOPMENT C	ORP.MECOSTA CO. DEVELOPME	EN 2022 APPROPRIATIONS/APR-JUN	2ND QTR/2022	05/27/22	7,500.00	261418
			Total For Dept 999 APPROPRIATIONS			7,500.00	
			Total For Fund 101 GENERAL OPERATIN	NG FUND	-	78,735.10	-
Fund 210 EMERGENCY	MEDICAL SERVICES						
Dept 000							
210-000-735.000			LL 113819 EMS/MISC AMBULANCE SUPPLIES		06/02/22	900.49	261506
210-000-735.000		•	LL 113819 EMS/MISC AMBULANCE SUPPLIES		06/02/22	141.08	261506
210-000-735.000			I 25393050 EMS/OXYGEN CYLINDER RENTAL		06/08/22		261698
210-000-735.000			I 25393050 EMS/OXYGEN CYLINDER RENTAL		06/08/22	631.58	
210-000-735.000	AMBULANCE/MEDICAL SUPP		2104880 EMS/SHARPS WASTE REMOVAL/21		06/08/22		261715
210-000-742.000	GAS/FUEL		EM 21 EMS/FUEL USAGE/MAY	163441	06/08/22	7,582.43	
210-000-742.000	EMS/GAS/FUEL		CO DEPARTMENT FUEL USAGE/MAY09-MAY23	3568	06/08/22		261699
210-000-742.000	EMS/GAS/FUEL		CO DEPARTMENT FUEL USAGE/MAY23-JUNE06		06/08/22	1,373.41	
210-000-750.000	UNIFORMS & SHOES	A LUCE RENDITION LLC	· · · · · · · · · · · · · · · · · · ·	261	06/02/22		261501
210-000-822.000	TELEPHONE .	FRONTIER	989-967-8144-092096-5 EMS/JUN01-JUI		06/08/22		261655
210-000-823.000	UTILITIES/REPAIR		CO 8126800 EMS/METER 46564/STA #2	APR13-MAY11/22	06/08/22		261716
210-000-854.000	VEHICLE MAINTENANCE		RE EMS/REMOVE TROLLEY&TRANSFR&REPLACE		06/02/22		261540
210-000-858.000	ON-LINE SERVICES	FIRST NATIONAL BANK	2727 5825 J EDSTROM/GOOGLE FORMS	5825/MAY2022	05/27/22 -		261429
			Total For Dept 000		_	13,262.72	_
			Total For Fund 210 EMERGENCY MEDICA	AL SERVICES		13,262.72	_
Fund 211 MEDICAL F. Dept 000	IRST RESPONDERS						
211-000-813.000	PROF.&CONTRACT SVCS/NO	N-ENBIG RAPIDS TOWNSHIP	MFR RUNS/MARCH-APRIL	MAR-APR/2022	06/01/22	561.90	261444
211-000-813.000		N-ENCITY OF BIG RAPIDS	MFR RUNS MARCH-APRIL	MAR-APR/2022	06/01/22	5,022.02	
211-000-813.000	PROF.&CONTRACT SVCS/NO		MFR RUNS MARCH-APRIL	MAR-APR/22	06/01/22	2,142.26	
211-000-813.000	PROF.&CONTRACT SVCS/NO		MFR RUNS/MARCH-APRIL	MAR-APR/2022	06/01/22	1,123.81	
211-000-813.000		N-ENMORLEY AREA RESCUE DE		MAR-APR/2022	06/01/22	1,369.64	
211-000-813.000		N-ENMORTON TOWNSHIP FIRE		MAR-APR/2022	06/01/22	3,336.31	
211-000-813.000		N-ENWHEATLAND TOWNSHIP RE		MAR-APR/2022	06/01/22	1,194.05	
			Total For Dept 000		<del>-</del>	14,749.99	_
			Total For Fund 211 MEDICAL FIRST R	ESPONDERS	-	14,749.99	-
	COURT CASEFLOW MANAGEMENT						
Dept 000 214-000-773.000	SUPPLIES/MINOR EOUIPME	NT INTRINSIC INTERVENTIO	ON 77TH DC PROBATION/DRUG TESTING SUP	2:16574	06/02/22	1,223.50	261520
214-000-810.000	TRAVEL/MILEAGE EXPENSE		REIMBURSE 76 MILES-FIELD SOBRIETY (		06/02/22		261558
			Total For Dept 000		_	1,267.96	
			Total For Fund 214 DISTRICT COURT (	CASEFLOW MANAGEI	_	1,267.96	-
Fund 215 FRIEND OF	THE COURT FUND						
Dept 000	TDAINING EVDENCES	MICUICAN FAMILY CURDO	OD MECC CONDEDENCE DEC/C MACEAGUEDNED	·MAV13/2022	06/02/22	200 00	261551
215-000-811.000	TRAINING EXPENSES	MICHIGAN FAMILY SUPPO	OR MFSC CONFERENCE REG/C MACEACHERN&B	MAII3/2U22	06/02/22	200.00	261551

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Fund 215 FRIEND OF Dept 000	THE COURT FUND						
Dept 000			Total For Dept 000			200.00	
			Total For Fund 215 FRIEND OF THE (	COURT FUND		200.00	-
Fund 216 PROSECUTOR Dept 000	'S DRUG FORFEITURES						
216-000-984.000	COMPUTER EQUIPMENT	PRECISION DATA PRODUCT	r meco001 prosctr/hp notebook,kings	ro: 100000585267	06/02/22	476.80	261539
			Total For Dept 000			476.80	-
			Total For Fund 216 PROSECUTOR'S Di	RUG FORFEITURES		476.80	-
Fund 249 BUILDING D	EPARTMENT						
Dept 000 249-000-728.000 249-000-742.000 249-000-742.000 249-000-813.000 249-000-813.000	OFFICE SUPPLIES LDG DEPT/GAS/FUEL LDG DEPT/GAS/FUEL PROF.&CONTRACT SVCS/NON- PROF.&CONTRACT SVCS/NON-	MECOSTA COUNTY ROAD CO MECOSTA COUNTY ROAD CO -EN GERALD ANTOR	L 58079 BLDG&ZON/BINDER, PENS, FILE F: D DEPARTMENT FUEL USAGE/MAY09-MAY23 D DEPARTMENT FUEL USAGE/MAY23-JUNEO BLDG&ZON/38 CONTRACTED PLUM&MECH : BLDG&ZON/43 CONTRACTED ELECTRICAL	3568 6 3574 IN:MAY10-MAY24/22	06/02/22 06/08/22 06/08/22 06/02/22 06/02/22	56.60 282.04 232.39 2,077.90 2,534.80	261518 261699 261699 261502 261507
			Total For Dept 000			5,183.73	
			Total For Fund 249 BUILDING DEPAR	TMENT		5,183.73	-
Fund 256 REGISTER O Dept 000	F DEEDS TECHNOLOGY FUND						
256-000-858.000 256-000-858.000	ON-LINE SERVICES ON-LINE SERVICES		N MIMECOSTAROD/WEBSITE,INDEXING&IMAONN MIMECOSTAROD/IMAGE CONVERSION PRO		06/01/22 06/01/22	1,000.00 152,540.00	261451 261451
			Total For Dept 000			153,540.00	-
			Total For Fund 256 REGISTER OF DE	EDS TECHNOLOGY FI		153,540.00	-
Fund 260 MICHIGAN I Dept 000	NDIGENT DEFENSE COMMSSION F	UND					
260-000-803.030 260-000-817.010 260-000-817.010 260-000-817.010 260-000-817.010 260-000-817.010 260-000-817.010 260-000-817.010 260-000-817.010 260-000-817.010 260-000-817.010 260-000-817.010	ADMINISTRATIVE SERVICES CIRCUIT COURT APPOINTED	ATERIN CARRIER ATDENNIS L. DUVALL ATDENNIS L. DUVALL ATDENNIS L. DUVALL ATDENNIS L. DUVALL ATROBERT S HACKETT	J MIDC CONSULTING SERVICE/MAY J SHUKER/RSLVD, MOTION, MLTPL CNTS, B SMITH/PRE-SENT, HAB OFFNDR-34 HR: R PONTZ/PRE-SENT, HAB OFFNDR-12 HR: G HAMILTON/RSLVD, RSRCH&BRF PREP, AI K HAMILTON/RSLVD, PRE-SENT, INTL IN' J THOMPSON/RSLVD, PRE-SENT, MLTPL CI D GOREE/PROB VIOL, INTL INTRVW T ZUERN/PROB VIOL, INTL INTRVW T DUKES/RSLVD, PRE-SENT, INTL INTRVW M ISH/RSLVD, PRE-SENT, INTL INTRVW M CORBETT/PRE-SENT, HAB OFFNDR-8., Total For Dept 000	S, 49THCC/21-10344 S, 49THCC/22-10374 DJI 49THCC/22-10422 TR 49THCC/22-10450 NT 49THCC/21-10288	06/02/22 06/02/22 06/02/22 06/02/22 06/02/22 06/02/22 06/02/22 06/02/22 06/02/22	522.40 2,734.50 1,068.75 516.50 447.00 610.00 190.00 155.00 315.00 756.00	261579 261508 261513 261513 261513 261516 261516 261516 261516 261516
Fund 264 JAIL MAINT	ENANCE FUND		Total For Fund 260 MICHIGAN INDIG	ENT DEFENSE COMM;		13,463.49	
Dept 000 264-000-728.000 264-000-732.000 264-000-732.000 264-000-868.000 264-000-868.000	OFFICE SUPPLIES  JAIL SUPPLIES  JAIL SUPPLIES  INMATE MEDICAL SERVICES  INMATE MEDICAL SERVICES	INTEGRITY BUSINESS SOI INTEGRITY BUSINESS SOI CORRECTIONAL RECOVERY	L 58169 JAIL/TAPE, PAPER L 58169 JAIL/TWL, TP, TSH BGS L 58169 JAIL/TWL, TP, TSH BGS, FLOOR JAIL/CLAIMS&RECOVERY FEES JAIL/INMATE TRANSFER/JOHN THOMPSOI	Q2-100034373	06/03/22 06/03/22 06/03/22 06/03/22 06/03/22	402.65 521.88 1,965.01	261580 261580 261580 261574 261582

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CE	GL DISTRIBUTION REPORT	FOR COUNTY OF MECOSTA	Page:	9/16
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GL Number	Inv. Line Desc	Vendor	Invoice Desc.	Invoice	Due Date	Amount	heck #
Fund 264 JAIL MAINT Dept 000	TENANCE FUND						
			Total For Dept 000		_	3,186.05	-
			Total For Fund 264 JAIL MAINT	ENANCE FUND	-	3,186.05	•
	CORRECTIONS PROGRAM						
Dept 000 267-000-742.000 267-000-742.000 267-000-773.000 267-000-854.000 267-000-905.000 267-000-905.000	COMM CORRCTNS/GAS/FUEL COMM CORRCTNS/GAS/FUEL 2 HOLE PUNCH/SUPPLIES/MI DIGTL SUBSCRPTN/SUPPLIES CHECK ENGINE LGHT REPAIR REFUNDS REFUNDS	MECOSTA COUNTY ROAD ( NCFIRST NATIONAL BANK S/NFIRST NATIONAL BANK	CO DEPARTMENT FUEL USAGE/MAY09-M CO DEPARTMENT FUEL USAGE/MAY23-J 5153 4715 A GRAY/BETTN BKR,AM 5153 4715 A GRAY/BETTN BKR,AM 5153 4715 A GRAY/BETTN BKR,AM FEE SHOULD HAVE BEEN PD TO OS TETHER DEPOSIT RETURN  Total For Dept 000	TUNE06 3574 IZN, PIO: 4715/MAY2022 IZN, PIO: 4715/MAY2022 IZN, PIO: 4715/MAY2022	06/08/22 06/08/22 05/27/22 05/27/22 05/27/22 06/03/22 06/03/22	138.14 77.17 26.62 0.99 276.53 75.00 1,084.00	261699 261699 261430 261430 261430 261591 261594
			-		_		•
Fund 268 PROSECUTOR	R DEFERRAL PROGRAM		Total For Fund 267 COMMUNITY	CORRECTIONS PROGRAM		1,678.45	
268-000-984.000	COMPUTER EQUIPMENT	PRECISION DATA PRODUC	CT MECO001 PROSCTR/HP NOTEBOOK, K	INGSTO: 100000585267	06/02/22	476.80	261539
			Total For Dept 000		_	476.80	•
			Total For Fund 268 PROSECUTOR	DEFERRAL PROGRAM	_	476.80	•
Fund 273 COMMISSION Dept 000 273-000-740.000 273-000-740.000 273-000-742.000	BUILDING MAINT.SUPPLIES	-	580710018 COA-MEALS/VARIOUS F 580710018 COA-MEALS/VARIOUS F CO DEPARTMENT FUEL USAGE/MAY09-M	OOD IT: 219407783	06/08/22 06/08/22 06/08/22	28.67 (0.29) 289.17	261657 261657 261699
273-000-742.000 273-000-773.000 273-000-773.000 273-000-773.000	SUPPLIES/MINOR EQUIPMENT	GORDON FOODS SERVICE, S/NGORDON FOODS SERVICE, GORDON FOODS SERVICE,	CO DEPARTMENT FUEL USAGE/MAY23-J 580710018 COA-MEALS/VARIOUS F 580710018 COA-MEALS/VARIOUS F 580710018 COA-MEALS/VARIOUS F	OOD IT: 219185040 OOD IT: 219185040 OOD IT: 219407783	06/08/22 06/01/22 06/01/22 06/08/22	227.00 (2.27) 227.00	261699 261450 261450 261657
273-000-773.000 273-000-812.000 273-000-817.000 273-000-817.000 273-000-817.000	EARLY PAY DSCNI/SUPPLIES EMPLOYEE PHYSICALS MEAL PREP. PURCHASES EARLY PAY DSCNI/MEAL PRE MEAL PREP. PURCHASES	SHMG OCCUPATIONAL HEAGORDON FOODS SERVICE,	580710018 COA-MEALS/VARIOUS F	TISHER MARCH/2022 TOOD IT: 219185040 TOOD IT: 219185040	06/08/22 06/01/22 06/01/22 06/01/22 06/01/22	107.00 690.44 (6.90)	261657 261498 261450 261450 261450
273-000-817.000 273-000-817.000 273-000-817.000 273-000-817.000 273-000-817.000 273-000-854.000	MEAL PREP. PURCHASES MEAL PREP. PURCHASES EARLY PAY DSCNT/MEAL PRE MEAL PREP. PURCHASES MEAL PREP. PURCHASES VEHICLE MAINTENANCE	VAN EERDEN GORDON FOODS SERVICE, CP.GORDON FOODS SERVICE, GORDON FOODS SERVICE, GORDON FOODS SERVICE, CHUCK & MEREDY'S	580710018 COA-MEALS/VARIOUS F 580710018 COA-MEALS/VARIOUS F	OOD IT: 219381611 OOD IT: 219407783 OOD IT: 219407783	06/02/22 06/08/22 06/08/22 06/08/22 06/08/22 06/02/22	932.97 (9.33)	261555 261657 261657 261657 261657 261509
270 000 001.000	V5111022 111111121111102	ondon w imimbi	Total For Dept 000	241010. 10000	_	4,168.77	-
			Total For Fund 273 COMMISSION	ON AGING MEALS	-	4,168.77	
Fund 274 COMMISSION	N ON AGING FUND					,	
Dept 000 274-000-728.000 274-000-742.000 274-000-742.000 274-000-773.000	OFFICE SUPPLIES COA/GAS/FUEL COA/GAS/FUEL SUPPLIES/MINOR EQUIPMENT	MECOSTA COUNTY ROAD (	DET 1019751 COA/PSTL PPR,NITL CO DEPARTMENT FUEL USAGE/MAY09-M CO DEPARTMENT FUEL USAGE/MAY23-J DL 58091 COA/DISPNSER-TISSUE	IAY23 3568	06/02/22 06/08/22 06/08/22 06/02/22	401.15 387.07	

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Fund 274 COMMISSION	N ON AGING FUND						
Dept 000 274-000-773.000	SUPPLIES/MINOR EQUIPMEN	T THEFORTHY DISTRESS CO.	L 58091 COA/URINAL BOWL CLEANER	C166144-1	06/02/22	(3 65)	261518
274-000-773.000	SUPPLIES/MINOR EQUIPMEN		DET 1019751 COA/PSTL PPR, NITLE GLVS		06/02/22	308.04	261516
274-000-813.000		-EN FOUR SEASONS EXTERMINA	·	3720355	06/01/22	32.00	261449
274-000-822.000	TELEPHONE	CENTURYLINK	300461622 COA/MAY19-JUN19	MAY19/2022	06/01/22	374.36	261446
274-000-854.000	VEHICLE MAINTENANCE	KRAPOHL'S FORD	COA/2019 VAN#21/INSPCTN,OIL CHNGE	575036	06/02/22	69.22	261523
274-000-854.000	VEHICLE MAINTENANCE	KRAPOHL'S FORD	COA/2016 VAN17/INSPCTN,OIL CHANGE	574961	06/02/22		261523
274-000-984.000	COMPUTER EQUIPMENT		I MECO001 COA/HP PRODSK, MMRY, PRTBLE I		06/02/22	1,167.60	
			Total For Dept 000		_	2,900.51	•
			Total For Fund 274 COMMISSION ON AG	GING FUND	-	2,900.51	•
Fund 292 CHILD CAR	E FUND					,	
Dept 000							
292-000-810.000	TRAVEL/MILEAGE EXPENSE	DENISE E. NEWHALL	REIMBURSE 218.10 MILES-VISIT YOUTH	MAY10-MAY16/22	06/02/22	127.59	261533
292-000-813.000	PROF.&CONTRACT SVCS/NON	-ENYOUTH ATTENTION CENTER	R SERVICES FOR MECOSTA COUNTY YOUTH/M	MAY/2022	06/03/22	2,500.00	261648
292-000-845.000	PRIV. AGEN. INSTIT. ROO	M & ISABELLA COUNTY TRIAL	L HERMAN/16 DAYS PLACEMENT/APR11-AP	PAPRIL/2022	06/02/22	2,240.00	261521
292-000-846.000	WAGE/IN HOME CARE-PROBA	TE VINCENT WALLACE	BOULIS/HOME DETENTION/MAY01-MAY15	DOMINIC/MAY22	06/02/22	156.00	261556
292-000-846.000	MILEAGE/IN HOME CARE-PR	OB/VINCENT WALLACE	BOULIS/HOME DETENTION/MAY01-MAY15	DOMINIC/MAY22	06/02/22	150.93	261556
292-000-846.000	WAGE/IN HOME CARE-PROBA	TE VINCENT WALLACE	EVANS/HOME DETENTION/MAY01-MAY12	KAVION/MAY22	06/02/22	132.00	261556
292-000-846.000	MILEAGE/IN HOME CARE-PR	OB/VINCENT WALLACE	EVANS/HOME DETENTION/MAY01-MAY12	KAVION/MAY22	06/02/22	154.44	261556
292-000-846.000	WAGE/IN HOME CARE-PROBA	TE VINCENT WALLACE	FISHMAN/HOME DETENTION/MAY13-MAY15	CHRISTIAN/MAY22	06/02/22	36.00	261556
292-000-846.000	MILEAGE/IN HOME CARE-PR	OB/VINCENT WALLACE	FISHMAN/HOME DETENTION/MAY13-MAY15	CHRISTIAN/MAY22	06/02/22	32.76	261556
292-000-846.000	WAGE/IN HOME CARE-PROBA	TE VINCENT WALLACE	FRANKLIN/HOME DETENTION/MAY01-MAY15	EDDIE/MAY22	06/02/22	156.00	261556
292-000-846.000	MILEAGE/IN HOME CARE-PR	OBF VINCENT WALLACE	FRANKLIN/HOME DETENTION/MAY01-MAY15	EDDIE/MAY22	06/02/22	258.57	261556
292-000-846.000	WAGE/IN HOME CARE-PROBA	TE VINCENT WALLACE	WALTER/HOME DETENTION/MAY01-MAY12	CHANCE/MAY22	06/02/22	120.00	261556
292-000-846.000	MILEAGE/IN HOME CARE-PR	OBF VINCENT WALLACE	WALTER/HOME DETENTION/MAY01-MAY12	CHANCE/MAY22	06/02/22	81.90	261556
292-000-846.020	WONCH-04/01-04/30/CHLDC	ARE SMART TRACKING SERVIC	E JUV COURT/TETHER COSTS	05202022T	06/02/22	300.00	261542
292-000-846.020	OSBURN-04/18-04/30/CHLD	CAFSMART TRACKING SERVIC	E JUV COURT/TETHER COSTS	05202022T	06/02/22	130.00	261542
			Total For Dept 000		_	6,576.19	-
			Total For Fund 292 CHILD CARE FUND		_	6,576.19	
Fund 405 CAPITAL E	QUIPMENT FUND						
Dept 000							
405-000-984.000	COMPUTER EQUIPMENT	PRECISION DATA PRODUC	FMECO001/HP T540 THIN CLIENT TOWER X	I00000586375	06/01/22	1,985.00	261495
			Total For Dept 000			1,985.00	
			Total For Fund 405 CAPITAL EQUIPMEN	IT FUND	_	1,985.00	_
Fund 508 PARK/RECRI	EATION FUND						
Dept 000	DED DIEMO	CHELLE CHD A HHOM	REIMBURSE 136 MILES-BRD MTGS	TABILO MAY17/00	06/02/22	200 00	0.01.04.5
508-000-705.000	PER DIEMS	STEVE STRATTON		JAN18-MAY17/22	06/03/22	200.00	261645
508-000-708.000	ADMIN/PART-TIME HOURLY		PRKS BRD/PER DIEM&MILEAGE/COMM MTGS	00131789-2	05/27/22	150.00	261417
508-000-714.000	MERS	MERS	540303 PARK COMM/PARKS EMPLYS/JUNE		06/03/22	4,160.00	261584
508-000-742.000	ADMIN/GAS/FUEL		DEPARTMENT FUEL USAGE/MAY09-MAY23	3568	06/08/22	158.40	261699
508-000-742.000	ADMIN/GAS/FUEL		DEPARTMENT FUEL USAGE/MAY23-JUNE06		06/08/22	195.65	
508-000-810.000	ADMIN/TRAVEL/MILEAGE EX		PRKS BRD/PER DIEM&MILEAGE/COMM MTGS		05/27/22		261417
508-000-810.000	TRAVEL/MILEAGE EXPENSE	STEVE STRATTON	REIMBURSE 136 MILES-BRD MTGS	JAN18-MAY17/22	06/03/22	79.56	
508-000-823.000	ADMIN/UTILITIES/REPAIR	CONSUMERS ENERGY	1000 1298 7101 ADMIN/APR20-MAY18	201541332512	05/27/22	168.97	
508-000-849.000			9 3-0239-0054683PARK COMM/WASTE CONTA		06/03/22	85.17	
508-000-852.000	ADMIN/EQUIPMENT MAINTEN		147138-13994 PARKS/MAY20-JUN19	2461193	05/27/22	216.73	
508-000-870.000	ADMIN/BUILDING REPAIR/M	ALLSTATE STREET HARDWARE	, PARK COMM/SINGLE CUT KEY, NUTS&BOLTS	3 49790	05/27/22 -		261437
			Total For Dept 000			5,464.77	

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Fund 508 PARK/RECREA							
Dept 002 BROWER PARK 508-002-728.000	BROWER/OFFICE SUPPLIES	STAPLES CREDIT PLAN	6011 1000 4135 141 PARK COMM/BNDR,C	:6011 1000 4125	1.05/27/22	69 00	261438
			CO DEPARTMENT FUEL USAGE/MAY23-JUNE06		06/08/22		261699
508-002-742.000	BROWER/GAS/FUEL BROWER/SUPPLIES/MINOR E		PARKS/ZINC THRD, WHTE RNGS, SUEDE, TMC		05/27/22	47.28	261422
508-002-773.000 508-002-773.000	BROWER/SUPPLIES/MINOR E		32090251 PARKS/RBE HK, SPT LGHT, CBL		05/27/22		261422
508-002-773.000	BROWER/SUPPLIES/MINOR E	~	32090251 PARKS/RBE HK, SPT LGHT, CBL 32090251 PARKS/BRM, SUEDE, FROST LINE		05/27/22		261422
508-002-773.000	BROWER/SUPPLIES/MINOR E		PARKS/WEED WHIP REPAIR, BLTS, STRING		05/27/22		261422
508-002-773.000			INC PARKS/CONCESSION RESALE ITEMS&WASP		05/27/22		261434
508-002-773.000			HAR 142 PARKS/COUPL HOSE, SCREWEYE LG5		06/03/22		261565
508-002-773.000			CO PARKS/GRAVEL&BLADING/PRKS RD IMPRVM		05/27/22	1,600.00	
508-002-849.000			239 3-0239-0054683PARK COMM/WASTE CONTA		06/03/22		261596
508-002-853.000	BROWER/EQUIPMENT REPAIR		PARKS/B-130 MOWER BELT	25942	06/03/22		261595
508-002-869.000	BROWER/LICENSES/PERMITS		PARK COMM/MOTION PICTURE LICENSE	504403174	05/27/22	300.14	
508-002-870.000			BIG PARKS/MANSFIELD ADA TOILETS	006761	06/03/22	220.83	
508-002-870.000			BIG PARKS/MANSFIELD ADA TOILETS	006761	06/03/22		261575
508-002-870.000			BIG PARKS/SLOAN W.H. CLOSET, RELIEFT, ST		06/03/22		261575
508-002-870.000			BIG PARKS/SLOAN W.H. CLOSET, RELIEFT, ST		06/03/22	118.35	
508-002-870.000			BIG PARK COMM/WALL SHWR ASSMBY, BRKR, DPH		06/03/22		261575
508-002-870.000			BIG PARK COMM/WALL SHWR ASSMBY, BRKR, DPH		06/03/22		261575
508-002-870.000	BROWER/BUILDING REPAIR/		1154-8074-1 PARKS/10-5 GAL PAINT	6825-5	06/03/22	344.30	
508-002-970.000	BROWER/CAPITAL IMPROVEM		2220354 PARKS/SHALLOW WTR CHNNL/JAN		05/27/22	506.50	
300 002 370.000	BROWER, CALLIAL IFILKOVER	ENTINEIN & NEWHOL		. 01111	-		- 201432
D . 010 007007 000	-0.7		Total For Dept 002 BROWER PARK			4,686.16	
Dept 013 SCHOOL SECT		THE CHARLES COURTE DIAM	CO11 1000 4125 141 DADY COMM/DNDD C	: 6011 1000 4105	1 05/07/00	20.00	0.61.400
508-013-728.000	SCHL SECTN/OFFICE SUPPL		6011 1000 4135 141 PARK COMM/BNDR,C			1,963.19	261438
508-013-742.000 508-013-773.000	GAS/FUEL		CO 06-0002745 PARK COMM/SCHL SECTN/120		06/03/22	•	
508-013-773.000			HAR PARKS/WASH&HORNET KILLER	63322 63310	05/27/22	14.37 8.97	
			HAR PARKS/2 CYCLE 2.6 OZ	63337	05/27/22 05/27/22		261409
508-013-773.000			HAR PARKS/RYL LTXHIGLSENM BROWN GLVS HAR CHAIN SRTR 2/3 BLU 225'	63350	05/27/22		261409
508-013-773.000 508-013-773.000	SCHL SECIN/SUPPLIES/MIN		505003 PARK COMM/PLUMMERS GLOVES	335/50	05/27/22		261416
508-013-773.000	SCHL SECIN/SUPPLIES/MIN		PARKS/ZINC THRD, WHTE RNGS, SUEDE, TMC		05/27/22		261416
508-013-773.000	SCHL SECIN/SUPPLIES/MIN		32090251 PARKS/RBE HK, SPT LGHT, CBL		05/27/22	147.00	
508-013-773.000	SCHL SECIN/SUPPLIES/MIN		32090251 PARKS/BBM, SUEDE, FROST LINE		05/27/22		261422
508-013-773.000	SCHL SECIN/SUPPLIES/MIN		PARKS/WEED WHIP REPAIR, BLTS, STRING		05/27/22		261434
508-013-773.000			INC PARKS/CONCESSION RESALE ITEMS&WASP		05/27/22		261434
508-013-773.000		· · · · · · · · · · · · · · · · · · ·	HAR 142 PARKS/COUPL HOSE, SCREWEYE LG5		06/03/22		261565
508-013-773.000			HAR 142 PARKS/COUPL HOSE, SCREWEIE LGS		06/03/22		261565
508-013-773.000	SCHL SECTN/SUPPLIES - R		202359 PARKS/CONCESSION RESALE ITEM		05/27/22	170.92	
508-013-773.010			INC PARKS/CONCESSION RESALE ITEMS&WASP		05/27/22	1,858.53	
508-013-773.010		•	L I 50892 PARK COMM/CONCESSION RESALE I		05/27/22	882.70	
508-013-773.010	SCHL SECTN/SUPPLIES - R		MEC3246 PARK COMM/CO2 CYLINDERS	283682	06/03/22		261578
508-013-773.010	SCHL SECTN/SUPPLIES - R		915655 PARK COMM/CONCESSION RESALE		06/03/22	464.66	
508-013-773.010			INC 456179PARKS/CONCESSION RESLAE ITEMS		06/03/22	1,990.19	
508-013-773.010		· · · · · · · · · · · · · · · · · · ·	CO PARKS/GRAVEL&BLADING/PRKS RD IMPRVM		05/27/22	700.00	
508-013-849.000	SCHL SECTN/GROUNDS MAIN			7121-1	05/27/22	1,300.00	
508-013-849.000			PARK COMM/SEPTIC CLEANING	7176-1	05/27/22	•	
	SCHL SECTN/GROUNDS MAIN		PARK COMM/SERVICE CALL				261436 261596
508-013-849.000			239 3-0239-0054683PARK COMM/WASTE CONTA		06/03/22		
508-013-853.000	SCHL SECTN/EQUIPMENT RE		PARKS/PTO SWITCH MOWER REPAIR	27035	06/03/22		261595 261647
508-013-853.000			ON, 11484 PARK COMM/DOOR PULLEY FOR X S		06/03/22		
508-013-869.000	SCHL SECTN/LICENSES/PER		PARK COMM/MOTION PICTURE LICENSE	504403174	05/27/22	300.14	
508-013-870.000			HAR 142 PARKS/KEYS FOR NEW CUSTODIAN	63477	06/03/22		261565
508-013-870.000			BIG PARKS/SLOAN W.H. CLOSET, RELIEFT, ST		06/03/22		261575
508-013-870.000	EAKLI PAI DSCNT/BUILDIN	G FEERGUSON SUPPLY CO-F	BIG PARKS/SLOAN W.H. CLOSET, RELIEFT, ST	.00/341	06/03/22	(0.42)	261575

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#### INVOICE GL DISTRIBUTION REPORT FOR COUNTY OF MECOSTA POST DATES 05/27/2022 - 06/08/2022 BOTH JOURNALIZED AND UNJOURNALIZED BOTH OPEN AND PAID

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GL Number	Inv. Line Desc	Vendor	Invoice Desc.	Invoice	Due Date	Amount	heck #
Fund 508 PARK/RECREA' Dept 013 SCHOOL SECT							
508-013-870.000	EARLY PAY DSCNT/BUILDING	F FERGUSON SUPPLY CO-BI	G PARK COMM/WALL SHWR ASSMBY, BRKR, DPH: 0	07542	06/03/22	(0.30)	261575
508-013-870.000	SCHL SECTN/BUILDING REPA	AIF FERGUSON SUPPLY CO-BI	G PARK COMM/WALL SHWR ASSMBY, BRKR, DPH: 0	007542	06/03/22	15.00	261575
			Total For Dept 013 SCHOOL SECTION		_	11,594.35	•
Dept 022 PARIS PARK			11.			,	
508-022-728.000	PARIS/OFFICE SUPPLIES	STAPLES CREDIT PLAN	6011 1000 4135 141 PARK COMM/BNDR,C:6	5011 1000 4135 1	05/27/22	16.97	261438
508-022-742.000	PARIS/GAS/FUEL		· · · · · · · · · · · · · · · · · · ·	3568	06/08/22		261699
508-022-742.000	PARIS/GAS/FUEL		O DEPARTMENT FUEL USAGE/MAY23-JUNE06		06/08/22		261699
508-022-773.000	PARIS/SUPPLIES/MINOR EQU		PARKS/ZINC THRD, WHTE RNGS, SUEDE, TMC' 4		05/27/22		261422
508-022-773.000	PARIS/SUPPLIES/MINOR EQU		32090251 PARKS/RBE HK, SPT LGHT, CBL '4		05/27/22	51.33	261422
508-022-773.000	PARIS/SUPPLIES/MINOR EQU	JII MENARDS	32090251 PARKS/BRM, SUEDE, FROST LINE: 4	18351	05/27/22	29.54	261422
508-022-773.000	PARIS/SUPPLIES/MINOR EQU	JIEREMUS REPAIR	PARKS/WEED WHIP REPAIR, BLTS, STRING 2		05/27/22	7.00	261434
508-022-773.000	PARIS/SUPPLIES/MINOR EQU	JIES. ABRAHAM & SONS, IN	C PARKS/CONCESSION RESALE ITEMS&WASP : 7	754544	05/27/22	11.00	261435
508-022-823.000	PARIS/UTILITIES/REPAIR	CONSUMERS ENERGY	1000 1298 8232 HATCHERY/APR20-MAY18 2	201541332514	05/27/22	91.35	261413
508-022-823.000	PARIS/UTILITIES/REPAIR	CONSUMERS ENERGY	1030 0012 4521 PARIS CMPGRND/APR20-12	206791442416	05/27/22	622.16	261414
508-022-823.000	PARIS/UTILITIES/REPAIR	CONSUMERS ENERGY	1000 1298 7929 PARIS PRK/APR20-MAY1 2	201541332513	05/27/22	317.22	261415
508-022-849.000	PARIS/GROUNDS MAINTENANO	CE MECOSTA COUNTY ROAD C	O PARKS/GRAVEL&BLADING/PRKS RD IMPRVM 3	3562	05/27/22	750.00	261421
508-022-849.000	PARIS/GROUNDS MAINTENANO	CE SECURITY SEPTIC	PARK COMM/SEPTIC CLEANING 7	7122-1	05/27/22	180.00	261436
508-022-849.000	PARIS/GROUNDS MAINTENANO	CE REPUBLIC SERVICES #23	93-0239-0054683PARK COMM/WASTE CONTA 0	239-003124517	06/03/22	113.56	261596
508-022-853.000	PARIS/EQUIPMENT REPAIR	BIG RAPIDS TIRE, INC.	PARKS/MOWER REPAIR	937	05/27/22	35.00	261408
508-022-858.000	PARIS/ON-LINE SERVICES	CHARTER COMMUNICATION	S 8245 12 525 0019927 1962/MAY21-JUNE: 0	019927052122	06/03/22	139.98	261566
508-022-870.000	PARIS/BUILDING REPAIR/MA	AIN FERGUSON SUPPLY CO-BI	G PARKS/SLOAN W.H. CLOSET, RELIEFT, ST. C	07541	06/03/22	7.00	261575
508-022-870.000	EARLY PAY DSCNT/BUILDING	FFERGUSON SUPPLY CO-BI	G PARKS/SLOAN W.H. CLOSET, RELIEFT, ST. C	07541	06/03/22	(0.14)	261575
508-022-870.000	PARIS/BUILDING REPAIR/MA	AIN FERGUSON SUPPLY CO-BI	G PARK COMM/WALL SHWR ASSMBY, BRKR, DPH: 0	007542	06/03/22	312.40	261575
508-022-870.000	EARLY PAY DISCNT/BUILDIN	IG FERGUSON SUPPLY CO-BI	G PARK COMM/WALL SHWR ASSMBY, BRKR, DPH: 0	007542	06/03/22	(0.11)	261575
508-022-870.000	PARIS/BUILDING REPAIR/MA	AIN SHERWIN - WILLIAMS	1154-8074-1 PARKS/10-5 GAL PAINT 6	5825-5	06/03/22	344.30	261643
			Total For Dept 022 PARIS PARK		_	3,189.39	
Dept 030 MERRILL					/ /		
508-030-728.000	MERRILL/OFFICE SUPPLIES	STAPLES CREDIT PLAN	6011 1000 4135 141 PARK COMM/BNDR, C: 6				261438
508-030-773.000	MERRILL/SUPPLIES/MINOR E		PARKS/ZINC THRD, WHTE RNGS, SUEDE, TMC' 4		05/27/22		261422
508-030-773.000	MERRILL/SUPPLIES/MINOR E		32090251 PARKS/RBE HK, SPT LGHT, CBL '4		05/27/22		261422
508-030-773.000	MERRILL-GORREL/SUPPLIES/		32090251 PARKS/BRM, SUEDE, FROST LINE: 4		05/27/22		261422
508-030-773.000	MERRILL/SUPPLIES/MINOR E		PARKS/WEED WHIP REPAIR, BLTS, STRING 2		05/27/22		261434
508-030-773.000			C PARKS/CONCESSION RESALE ITEMS&WASP : 7		05/27/22		261435
508-030-822.000	TELEPHONE		N 10051494 PARK COMM/MERRILL-GORREL/M 4		06/03/22		261589
508-030-823.000	UTILITIES/REPAIR	CONSUMERS ENERGY		202164274943	06/03/22		261568
508-030-823.000	UTILITIES/REPAIR	CONSUMERS ENERGY		202164274945	06/03/22		261569
508-030-823.000	UTILITIES/REPAIR	CONSUMERS ENERGY	1000 5684 6155 PRK MGR/APR22-MAY22 2		06/03/22		261570
508-030-823.000	UTILITIES/REPAIR	CONSUMERS ENERGY	1000 1531 0517 MERILL PRK/APR22-MAY: 2		06/03/22 06/03/22	441.17	261571
508-030-823.000	UTILITIES/REPAIR	CONSUMERS ENERGY	, , , , , , , , , , , , , , , , , , , ,	204033093321	, ,	237.21	
508-030-849.000			O PARKS/GRAVEL&BLADING/PRKS RD IMPRVM 3		05/27/22		
508-030-849.000 508-030-849.000	MERRILL-GORREL/GROUNDS MERRILL/GROUNDS MAINTENA			7123-1 MAY26/2022	05/27/22 06/03/22	1,700.00	261436
			9 3-0239-0054683PARK COMM/WASTE CONTA C		06/03/22	•	261573
508-030-849.000 508-030-858.000	MERRILL/GROUNDS MAINTENA MERRILL/ON-LINE SERVICES			736857	05/27/22		261396
508-030-838.000			G PARKS/SLOAN W.H. CLOSET, RELIEFT, ST. C		06/03/22		261575
508-030-870.000			G PARKS/SLOAN W.H. CLOSET, RELIEFT, ST. C G PARKS/SLOAN W.H. CLOSET, RELIEFT, ST. C		06/03/22	. ,	261575
					06/03/22		261575
508-030-870.000 508-030-870.000			G PARK COMM/WALL SHWR ASSMBY, BRKR, DPH: C G PARK COMM/WALL SHWR ASSMBY, BRKR, DPH: C		06/03/22		261575
508-030-870.000	MERRILL/BUILDING REPAIR/	JIM MISNER	REFUND MONTHLY RATE - CAMPSITE #65 1				261433
300-030-903.000	HEKKILL/ KELUNDS	OIM MIONEK	VELOND MONIUPI WALF - CAMASILF #02 1	133220322-198070	03/21/22	70.00	∠01433

Total For Dept 030 MERRILL

5,604.66

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#### INVOICE BOTH JOURNALIZED AND UNJOURNALIZED BOTH OPEN AND PAID

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Fund 508 PARK/RECREA	ATION FUND						
Dept 031 TUBBS							
508-031-773.000	TUBBS/SUPPLIES/MINOR EQU		PARKS/ZINC THRD, WHTE RNGS, SUEDE, TM		05/27/22		261422
508-031-849.000	TUBBS/GROUNDS MAINTENANG		PARK COMM/SEPTIC CLEANING 39 3-0239-0054683PARK COMM/WASTE CONT	7119-1	05/27/22	212.00	261436 261596
508-031-849.000	TUBBS/GROUNDS MAINTENANG	CE REPUBLIC SERVICES #23	Total For Dept 031 TUBBS	A 0239-003124517	06/03/22	372.46	201390
D			iotal for Dept USI 10BBS			372.40	
Dept 033 HAYMARSH 508-033-849.000	HAVMADSH/CDOUNDS MAINTEN	NAN MECOSTA COUNTY BOAD (	CO PARKS/GRAVEL&BLADING/PRKS RD IMPRV	M: 3562	05/27/22	1,250.00	261421
508-033-849.000	HAYMARSH/GROUNDS MAINTEN		PARK COMM/SEPTIC CLEANING	7120-1	05/27/22		261436
508-033-849.000			39 3-0239-0054683PARK COMM/WASTE CONT		06/03/22		261596
			Total For Dept 033 HAYMARSH		_	1,696.71	-
Dept 050 SHOP							
508-050-742.000	SHOP/GAS/FUEL		CO DEPARTMENT FUEL USAGE/MAY09-MAY23	3568	06/08/22	360.54	
508-050-742.000	SHOP/GAS/FUEL		CO DEPARTMENT FUEL USAGE/MAY23-JUNE06		06/08/22	293.78	261699
508-050-823.000	SHOP/UTILITIES/REPAIR	CONSUMERS ENERGY	1000 1298 6848 PARKS/7 STALL/APR20		05/27/22	155.15	261411
508-050-853.000	SHOP/EQUIPMENT REPAIR	REMUS REPAIR	PARKS/WEED WHIP REPAIR, BLTS, STRING	27020	05/27/22 -	19.95	261434
			Total For Dept 050 SHOP			829.42	
Dept 060 DAVIS BRIDG			040600001 5357 6016/35500 143700	24070045	06/02/00	105 21	0.61.555
508-060-823.000 508-060-849.000	DAVIS BRIDGE/UTILITIES/I		242620001 PARK COMM/APR23-MAY23 CO PARKS/GRAVEL&BLADING/PRKS RD IMPRV	34870945 Mi 3562	06/03/22 05/27/22	127.31	261577 261421
300 000 013.000	BILLE BRIDGE, GROONDE INI	INTIEGOTII GOONII ROID			-		
			Total For Dept 060 DAVIS BRIDGE PA	RK	_	827.31	_
			Total For Fund 508 PARK/RECREATION	FUND		34,265.23	
Fund 516 DELIQUENT T	CAX REVOLVING						
Dept 000 516-000-728.000	OFFICE SUPPLIES	FIRST NATIONAL BANK	4380 2808 S EARNEST/RUBBERSTAMPS	2808/MAY2022	05/27/22	5.62	261428
310 000 720.000	OTTICE BOTTETED	TINOT WITHOUTH DINN	Total For Dept 000	2000/ PH112022	-	5.62	
			iotal for Dept 000		_	3.02	
			Total For Fund 516 DELIQUENT TAX R	EVOLVING		5.62	
Fund 677 HEALTH BENE	FITS INSURANCE FUND						
Dept 000 677-000-718.000	DENTAL, VISION, LIFE	MUTUAL OF OMAHA	G000BN5T/LIFE INSURANCE COVERAGE/J	UI 001365180838	05/27/22	350.75	261426
			Total For Dept 000		_	350.75	-
			Total For Fund 677 HEALTH BENEFITS	INSURANCE FUND	-	350.75	•
Fund 701 TRUST & AGE	ENCY FUND						
Dept 000							
701-000-228.060	DUE TO STATE/PROBATE SHA	ARFSTATE OF MICHIGAN	PROBATE COURT/FILING FEES/MAY	18THPC/MAY22	06/08/22	2,929.47	261703
701-000-228.190	DUE TO STATE APPLICANT I	FINSTATE OF MICHIGAN	8556 COMM CORRCTNS/FINGERPRINTING	551-601454	06/08/22	432.50	261704
701-000-228.370	DUE STATE/CRIME VICTIM H		CIRCUIT COURT/FILING MEES/MAY	49THCC/MAY22	06/03/22	1,591.72	
701-000-228.420	DUE STATE/STATE COURT FU		CIRCUIT COURT/FILING MEES/MAY	49THCC/MAY22	06/03/22	190.00	
701-000-228.420	DUE STATE/STATE COURT FO		PROBATE COURT/FILING FEES/MAY	18THPC/MAY22	06/08/22		261703
701-000-228.430	DUE STATE/FILIATION FEE		FILIATION FEE/CHILD DANIKA GALBRAI		05/27/22		261424
701-000-228.430	DUE STATE/FILIATION FEE		FILIATION FEE/CHILD:KONNER GALBRAI		05/27/22		261424
701-000-228.510	2020/TITLE SEARCH FEES/I		REDEMPTION FEES	MAY/2022	06/03/22		261586
701-000-228.510	2021/TITLE SEARCH FEES/I		REDEMPTION FEES	MAY/2022	06/03/22	1,100.00	
701-000-228.510	2022/TITLE SEARCH FEES/I		REDEMPTION FEES	MAY/2022	06/03/22	6,018.00	
701-000-228.520	2020/DUE STATE OF MICH-I		REDEMPTION FEES	MAY/2022	06/03/22		261586
701-000-228.520	2021/DUE STATE OF MICH-I		REDEMPTION FEES	MAY/2022	06/03/22	283.00	
701-000-228.520	2022/DUE STATE OF MICH-I	DNESTATE OF MICHIGAN	REDEMPTION FEES	MAY/2022	06/03/22	1,547.00	Z01280

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### INVOICE GL DISTRIBUTION REPORT FOR COUNTY OF MECOSTA BOTH OPEN AND PAID

VOICE	GP DIS	STRIBUTION REPORT FOR COUNTY OF MECOSTA
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Fund 701 TRUST & AG	ENCY FUND						
701-000-228.530	2020/DUE TO STATE/TITLE	CFSTATE OF MICHIGAN	REDEMPTION FEES	MAY/2022	06/03/22	6.00	261586
701-000-228.530	2021DUE TO STATE/TITLE	CHESTATE OF MICHIGAN	REDEMPTION FEES	MAY/2022	06/03/22	307.00	261586
701-000-228.540	DUE TO STATE-NOTARY EDU	CAISTATE OF MICHIGAN	NOTARY EDUCATION TRAINING/MAY	MAY/2022	06/03/22	6.00	261587
701-000-228.560	DUE TO STATE-ELECTRONIC	FISTATE OF MICHIGAN	CIRCUIT COURT/FILING MEES/MAY	49THCC/MAY22	06/03/22	400.00	261585
701-000-228.560	DUE TO STATE-ELECTRONIC	FISTATE OF MICHIGAN	PROBATE COURT/FILING FEES/MAY	18THPC/MAY22	06/08/22	200.00	261703
701-000-228.570	JUROR COMP. REIMBURSMEN	T STATE OF MICHIGAN	CIRCUIT COURT/FILING MEES/MAY	49THCC/MAY22	06/03/22	50.00	261585
701-000-228.580	DUE TO STATE/CIVIL FILI	NG STATE OF MICHIGAN	CIRCUIT COURT/FILING MEES/MAY	49THCC/MAY22	06/03/22	2,023.00	261585
701-000-228.580	DUE TO STATE/CIVIL FILI	NG STATE OF MICHIGAN	PROBATE COURT/FILING FEES/MAY	18THPC/MAY22	06/08/22	1,350.00	261703
701-000-228.590	DUE TO STATE/JUSTICE SY	STESTATE OF MICHIGAN	CIRCUIT COURT/FILING MEES/MAY	49THCC/MAY22	06/03/22	1,187.45	261585
701-000-230.020	ZEKE RAMIREZ/DUE TO DEF	T (BIG RAPIDS CITY TREAS	BU CIRCUIT COURT/DNA FEES/MAY	49THCC/MAY22	06/03/22	15.00	261561
701-000-230.020	BRANDON HARPER/DUE TO D	EP1BIG RAPIDS CITY TREAS	BU CIRCUIT COURT/DNA FEES/MAY	49THCC/MAY22	06/03/22	15.00	261561
701-000-230.060	MISTY GERLACHER/DUE TO	CMEC.M.E.T. UNIT	CIRCUIT COURT/DNA FEES/MAY	49THCC/MAY22	06/03/22	15.00	261567
701-000-265.000	BONDS PAYABLE-APPEARANC	E FWILLIAM HATCHEW	BOND RELEASE/JAMES HATCHEW	CASE#21-10140	06/03/22	2,000.00	261563
701-000-265.030	FOC BOND - ARREARAGES	MECOSTA CO.FRIEND OF	T BOND RELEASE/ROBERT HILLER	CASE#03-16086	05/27/22	250.00	261419
701-000-265.030	FOC BOND - ARREARAGES	MECOSTA CO.FRIEND OF	T BOND RELEASE/ROBERT HILLER	CASE#08-18500	05/27/22	250.00	261420
701-000-265.040	49THCC APPEARANCE BONDS	P/KENNETH KETCHUM	BOND RELEASE/KENNETH KETCHUM	CASE#21-10149	06/01/22	450.00	261445
701-000-265.040	49THCC APPEARANCE BONDS	P/CLIFFORD DEMOS	BOND RELEASE/DONNA KNIGHT/THIRD PAR	R' CASE#22-10383	06/08/22	450.00	261650
701-000-265.040	49THCC APPEARANCE BONDS	PA DESTINY WILLIAMS	BOND RELEASE/BRANDON BILLINGSLEA/TH	H CASE#22-10416	06/08/22	900.00	261651
701-000-271.000	RESTITUTIONS PAYABLE	ACUITY INSURANCE	RESTITUTION FROM AMANDA TOMPKINS	CASE#17-9241	06/03/22	175.00	261597
701-000-271.000	RESTITUTIONS PAYABLE	TAMMIE ADAMS	RESTITUTION FROM ROGER ADAMS III	CASE#20-10038	06/03/22	20.00	261598
701-000-271.000	RESTITUTIONS PAYABLE	BIG RAPIDS DEPT PUB S	SA RESTITUTION FROM BRANDON HARPER	CASE#21-10327	06/03/22	100.00	261599
701-000-271.000	RESTITUTIONS PAYABLE	CHEMICAL BANK	RESTITUTION FROM MELINDA BUIST	CASE#19-09592	06/03/22	100.00	261600
701-000-271.000	RESTITUTIONS PAYABLE	CMET UNIT	RESTITUTION FROM JENNEL CORONA	CASE#17-09273	06/03/22	100.00	261601
701-000-271.000	RESTITUTIONS PAYABLE	MARYANN CUTLIP	RESTITUTION FROM DONALD MURDOCK	CASE#12-07619	06/03/22	125.00	261602
701-000-271.000	RESTITUTIONS PAYABLE	DENNY KARNITZ	RESTITUTION FROM PAULA POMPEY	CASE#97-04032	06/03/22	30.00	261603
701-000-271.000	RESTITUTIONS PAYABLE	FATES FOOD	RESTITUTION FROM GREGORY YOUNG	CASE#02-04974	06/03/22	50.00	261604
701-000-271.000	RESTITUTIONS PAYABLE	FOUR SEASONS	RESTITUTION FROM MAURICE HARRINGTON		06/03/22	15.00	261605
701-000-271.000	RESTITUTIONS PAYABLE	GRAND OAKS NURSING C	EN RESTITUTION FROM RICHARD PONTZ	CASE#20-09979	06/03/22	76.50	261606
701-000-271.000	RESTITUTIONS PAYABLE	GRANGE INSURANCE	RESTITUTION FROM MAURICE HARRINGTON	N CASE#17-08951	06/03/22	15.00	261607
701-000-271.000	RESTITUTIONS PAYABLE	GRUNST BROTHERS PARTY	RESTITUTION FROM RYAN CLOUSE	CASE#02-04833	06/03/22	20.00	261608
701-000-271.000	RESTITUTIONS PAYABLE	GARY HOUGHTALING	RESTITUTION FROM JERRY BEERS II	CASE#18-09404	06/03/22	10.00	261609
701-000-271.000	RESTITUTIONS PAYABLE	HUNTINGTON BANK	RESTITUTION FROM DANIEL HARRIS	CASE#11-07187	06/03/22	12.50	261610
701-000-271.000	RESTITUTIONS PAYABLE		R RESTITUTION FROM KATIE FERGUSON	CASE#19-09595	06/03/22	218.75	261611
701-000-271.000	RESTITUTIONS PAYABLE	HEIDI KALBFLEISCH	RESTITUTION FROM MICHAEL LOCKLEAR	CASE#04-05317	06/03/22	12.50	261612
701-000-271.000	RESTITUTIONS PAYABLE	GARY KRANZ	RESTITUTION FROM JACQUELYNN HARRIS	CASE#18-09522	06/03/22	100.00	261613
701-000-271.000	RESTITUTIONS PAYABLE	PAUL & LINDA KRANZ	RESTITUTION FROM JACQUELYNN HARRIS	CASE#18-09522	06/03/22	200.00	261614
701-000-271.000	RESTITUTIONS PAYABLE		RESTITUTION FROM JOSHUA MALMBERG	CASE#17-09079	06/03/22	12.50	261615
701-000-271.000	RESTITUTIONS PAYABLE	LATITUDE SUBROGATION	S RESTITUTION FROM DANIEL BURNS	CASE#11-07311	06/03/22	25.00	261616
701-000-271.000	RESTITUTIONS PAYABLE		S RESTITUTION FROM ALEXA ZIMMERMAN	CASE#08-06353	06/03/22	45.00	261617
701-000-271.000	RESTITUTIONS PAYABLE	MEIJER	RESTITUTION FROM VIVIANA ZAMARRIPA	CASE314-08114	06/03/22	7.50	261618
701-000-271.000	RESTITUTIONS PAYABLE	MENARDS	RESTITUTION FROM MICHAEL MILES	CASE#21-10196	06/03/22	50.00	261619
701-000-271.000	RESTITUTIONS PAYABLE	MI MUNICIPAL LEAGUE	RESTITUTION FROM CHAD LINDSEY	CASE#18-09470	06/03/22	6.25	261620
701-000-271.000	RESTITUTIONS PAYABLE	RON PAVLICH	RESTITUTION FROM JASON WEBER	CASE#19-09779	06/03/22	25.00	261621
701-000-271.000	RESTITUTIONS PAYABLE		AS RESTITUTION FROM JERRY BEERS II	CASE#18-09404	06/03/22	10.00	261622
701-000-271.000	RESTITUTIONS PAYABLE	KATRINA ROBERTS	RESTITUTION FROM HANNAH GREEN	CASE#21-10316	06/03/22		261623
701-000-271.000	RESTITUTIONS PAYABLE		SA RESTITUTION FROM ROGER SHOUP	CASE#08-06390	06/03/22		261624
701-000-271.000	RESTITUTIONS PAYABLE	MAXINE SEATON	RESTITUTION FROM JANAYA NAVARRE	CASE#07-06119	06/03/22	20.00	
701-000-271.000	RESTITUTIONS PAYABLE	SET SEG CLAIM 43880	RESTITUTION FROM CHRISTOPHER GREEN	CASE#15-08413	06/03/22	1,060.17	
701-000-271.000	RESTITUTIONS PAYABLE	JOSEPH SLEBODNIK	RESTITUTION FROM JERRY BEERS II	CASE#18-09404	06/03/22		261627
701-000-271.000	RESTITUTIONS PAYABLE		IL RESTITUTION FROM JOANNE LEMIEUX	CASE#06-5799	06/03/22		261628
701-000-271.000	RESTITUTIONS PAYABLE	STATE FARM CLAIMS	RESTITUTION FROM ROGER ADAMS III	CASE#20-10038	06/03/22	25.00	261629
701-000-271.000	RESTITUTIONS PAYABLE	STATE FARM CLAIMS	RESTITUTION FROM SKYLER REINSMA	CASE#20-09810	06/03/22	400.00	261630
701-000-271.000	RESTITUTIONS PAYABLE	STATE OF MICHIGAN	RESTITUTION FROM PATRICIA TAYLOR	CASE#87-02242	06/03/22		261631
. 01 000 2/1:000	TEGITIOTIONO INTENDE	SIMIL OF MICHIGAN	12511101101 INOI IMINIOIM IMIDON	011011107 02242	00/00/22	10.00	201001

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#### INVOICE GL DISTRIBUTION REPORT FOR COUNTY OF MECOSTA POST DATES 05/27/2022 - 06/08/2022 BOTH JOURNALIZED AND UNJOURNALIZED BOTH OPEN AND PAID

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POST DATES 05/27/2022 - 06/08/2022		

GL Number	Inv. Line Desc	Vendor	Invoice Desc.	Invoice	Due Date	Amount	heck #
Fund 701 TRUST & AGE	NCY FUND						
Dept 000							
701-000-271.000	RESTITUTIONS PAYABLE	MICHAEL SWEENEY	RESTITUTION FROM JULIANA NEILSEN	CASE#14-08318	06/03/22	12.50	261632
701-000-271.000	RESTITUTIONS PAYABLE	SHAYLA TANNER	RESTITUTION FROM KATIE FERFUSON	CASE#19-09595	06/03/22	218.75	261633
701-000-271.000	RESTITUTIONS PAYABLE	WALTER TODD	RESTITUTION FROM DANIEL BURNS	CASE#11-07311	06/03/22	25.00	261634
701-000-271.000	RESTITUTIONS PAYABLE		B RESTITUTION FROM MELINDA BUIST	CASE#20-10026	06/03/22	10.00	261635
701-000-271.000	RESTITUTIONS PAYABLE		E RESTITUTION FROM MARIA HAYWOOD	CASE#18-09415	06/03/22	50.00	261636
701-000-271.000	RESTITUTIONS PAYABLE	MARTHA VANSYCKLE	RESTITUTION FROM CHARLES RALSTON	CASE#07-06070	06/03/22	30.00	261637
701-000-271.000	RESTITUTIONS PAYABLE	VENLO PLACE APARTMENT	S RESTITUTION FROM BRENDAN BRANDAU	CASE#21-10358	06/03/22	1,443.90	261638
701-000-271.000	RESTITUTIONS PAYABLE	VILLAGE OF BARRYTON	RESTITUTION FROM CHAD LINDSEY	CASE#18-09470	06/03/22	6.25	261639
701-000-271.000	RESTITUTIONS PAYABLE	WALMART	RESTITUTION FROM JAMIE HESS	CASE#14-08106	06/03/22	25.00	261640
701-000-271.000	RESTITUTIONS PAYABLE	SUSAN WOOLWORTH	RESTITUTION FROM AMANDA TOMPKINS	CASE#17-09241	06/03/22	175.00	261641
701-000-271.000	RESTITUTIONS PAYABLE	LATTITUDE SUBROGATION	RESTITUTION FROM ANTHONY JESSUP	CASE#21-10093	06/08/22	50.00	261712
701-000-271.000	RESTITUTIONS PAYABLE	ASHLEY & STEVEN SMIGI	E RESTITUTION FROM ANTHONY JESSUP	CASE#21-10093	06/08/22	50.13	261713
701-000-271.020	RESTITUTIONS PAYABLE (P	ROFPAUL MACKERSIE	RESITUTION FROM DOMINIC VOULIS	CASE#21-06687	06/08/22	100.00	261708
701-000-271.020	RESTITUTIONS PAYABLE (P	ROFJOHN MARVIN HULL	RESTITUTION FROM THOMAS HUSTED	CASE#18-06487	06/08/22	50.00	261709
701-000-271.020	RESTITUTIONS PAYABLE (P	ROFCITIZENS-HANOVER INSU	R RESTITUTION FROM DONALD DEVLIEGER :	CASE#10-04173	06/08/22	30.00	261710
701-000-271.020	RESTITUTIONS PAYABLE (P	ROFESTATE OF ALAN HAFF	RESTITUTION FROM AUBRE FITZPATRICK	CASE#13-06034	06/08/22	120.00	261711
701-000-275.000	TAX OVERPAYMENTS & DUP.	PFKENNETH OOSTERHOUSE	OVERPAYMENT 2021 TAXES	17-11454-001	06/01/22	18.38	261496
701-000-275.000	TAX OVERPAYMENTS & DUP.	PFRITA JEFFREY	OVERPAYMENT ON 2020 TAXES	03-069-013-000	06/01/22	9.51	261497
701-000-275.000	REFUND/OVERPAYMENT	ELIZABETH RAYMOND	REFUND/CRIME VICTIM RIGHTS AMOUNT (	C(CASE#21-10360	06/03/22	55.00	261590
701-000-275.000	TAX OVERPAYMENTS & DUP.	PITHELMA MASON	OVERPAYMENT 2021 TAXES	11-189-002000	06/03/22	18.20	261592
701-000-275.000	TAX OVERPAYMENTS & DUP.	PIJACKIE L CHAMPLIN	OVERPAYMENT ON 2021 TAXES	12-035-005-200	06/03/22	25.44	261593
701-000-275.000	TAX OVERPAYMENTS & DUP.	P#JULIE J DUFF	OVERPAYMENT ON 2021 TAXES	03-073-010000	06/08/22	4.43	261705
701-000-285.000	ENGINEERING/DEPOSITS PA	YAESPICER GROUP, INC.	DRAIN COMM/131706SG2022 SRVC RNDRE	212594	06/03/22	800.00	261644
701-000-285.010	TETHER DEPOSITS PAYABLE	RYAN WEAVER	TETHER DEPOSIT RETURN	JUNE03/2022	06/08/22	40.00	261706
			Total For Dept 000		_	30,831.30	-
			Total For Fund 701 TRUST & AGENCY 1	FUND	-	30,831.30	
Fund 801 DRAIN FUND							
Dept 000 801-000-813.000	PROF.&CONTRACT SVCS/NON	ENTAGEDN VOINC	TRAP&REMOVE 7 BEAVERS FROM PARK DRA	N ADDOE ADDOG/00	05/27/22	420.00	261443
801-000-813.000			DRAIN COMM/36"X30' GALVANIZED STL (		06/03/22	1,297.50	261583
801-000-813.000	PROF.&CONTRACT SVCS/NON		1030 4408 7734 DRAIN COMM/APR28-MA		06/03/22	25.37	261653
801-000-813.000	PROF. &CONTRACT 5VC5/NON	-Er CONSUMERS ENERGI		1.203034191693	-		201033
			Total For Dept 000		_	1,742.87	
			Total For Fund 801 DRAIN FUND			1,742.87	
					_		

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## INVOICE GL DISTRIBUTION REPORT FOR COUNTY OF MECOSTA POST DATES 05/27/2022 - 06/08/2022 BOTH JOURNALIZED AND UNJOURNALIZED

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GL Number Inv. Line Desc Vendor Invoice Desc. Invoice Due Date Amountheck # Fund Totals: Fund 101 GENERAL OPERATING FUND 78,735.10 Fund 210 EMERGENCY MEDICAL SERVICES 13,262.72 Fund 211 MEDICAL FIRST RESPONDERS 14,749.99 Fund 214 DISTRICT COURT CASEFLOW MANA 1,267.96 Fund 215 FRIEND OF THE COURT FUND 200.00 Fund 216 PROSECUTOR'S DRUG FORFEITURE 476.80 5,183.73 Fund 249 BUILDING DEPARTMENT Fund 256 REGISTER OF DEEDS TECHNOLOGY 153,540.00 Fund 260 MICHIGAN INDIGENT DEFENSE CO. 13,463.49 Fund 264 JAIL MAINTENANCE FUND 3,186.05 Fund 267 COMMUNITY CORRECTIONS PROGRA 1,678.45 Fund 268 PROSECUTOR DEFERRAL PROGRAM 476.80 Fund 273 COMMISSION ON AGING MEALS 4,168.77 Fund 274 COMMISSION ON AGING FUND 2,900.51 Fund 292 CHILD CARE FUND 6,576.19 Fund 405 CAPITAL EQUIPMENT FUND 1,985.00 Fund 508 PARK/RECREATION FUND 34,265.23 Fund 516 DELIQUENT TAX REVOLVING 5.62 Fund 677 HEALTH BENEFITS INSURANCE FU 350.75 30,831.30 Fund 701 TRUST & AGENCY FUND Fund 801 DRAIN FUND 1,742.87 Total For All Funds: 369,047.33

#### **COUNTY OF MECOSTA**

Invoices to be paid by Paper Check

### **BOARD OF COMMISSION MEETING JUNE 16, 2022**

157 INVOICES TOTALING:	\$55,374.65
# of Credit Memos: 1 TOTALS:	(120.75)
# of Invoices: 157 TOTALS:	55,495.40

### 157 INVOICES TOTALING: \$55,374.65 ARE RECOMMENDED TO BE PAID

TOTALS BY FUND		TOTALS BY DEPT/ACTIVITY	
101 - GENERAL OPERATING FUND	16,396.10	000 -	38,978.55
210 - EMERGENCY MEDICAL SERVICES	14,741.83	101 - BOARD OF COMMISSIONERS	129.87
215 - FRIEND OF THE COURT FUND	45.21	131 - 49TH CIRCUIT COURT	780.91
249 - BUILDING DEPARTMENT	3,362.80	136 - 77TH DISTRICT COURT	351.63
259 - CONCEALED PISTOL LICENSING	350.00	148 - 18TH PROBATE COURT	940.00
260 - MICHIGAN INDIGENT DEFENSE COMMSSION FUND	7,134.75	149 - PROBATE COURT JUVENILE DIVISION	5,350.46
263 - K-9 FUND	67.28	151 - CIRCUIT COURT PROBATION	153.46
267 - COMMUNITY CORRECTIONS PROGRAM	49.99	153 - DISTRICT COURT PROBATION	77.08
273 - COMMISSION ON AGING MEALS	1,104.01	235 - MIMEO & PHOTOCOPY	399.12
274 - COMMISSION ON AGING FUND	9,336.20	243 - ASSESSING EQUALIZATION	801.46
292 - CHILD CARE FUND	2,786.48	253 - COUNTY TREASURER	25.90
		265 - COURTHOUSE/BLDG/GROUNDS	448.34
		267 - PROSECUTING ATTORNEY	372.75
		268 - REGISTER OF DEEDS OFFICE	145.08
		301 - SHERIFF'S DEPARTMENT	182.62
		302 - LAW ENFORCEMENT/ROAD PATROL	2,337.49
		648 - MEDICAL EXAMINER	2,889.28
		721 - PLANNING COMMISSION	1,010.65

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# INVOICE GL DISTRIBUTION REPORT FOR COUNTY OF MECOSTA POST DATES 06/16/2022 - 06/16/2022 BOTH JOURNALIZED AND UNJOURNALIZED BOTH OPEN AND PAID

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GL Number Inv. Line Desc Vendor Invoice Desc. Invoice Due Date Amountheck # Fund 101 GENERAL OPERATING FUND Dept 101 BOARD OF COMMISSIONERS 06/16/22 23.40 101-101-810.000 TRAVEL/MILEAGE EXPENSE LINDA HOWARD REIMBURSE 40 MILES/DHHS MAY24/2022 101-101-810.000 TRAVEL/MILEAGE EXPENSE WILLIAM ROUTLEY REIMBURSE 160 MILES/ADVSRY BRD, AAAW MAY18-MAY24/22 06/16/22 93.60 Total For Dept 101 BOARD OF COMMISSIONERS 117.00 Dept 131 49TH CIRCUIT COURT 49THCC/21-10285 06/16/22 101-131-804.020 APPOINTED ATTORNEY/APPEAL MICHAEL D VOGLER K CHAPMAN/APPEAL, COPIES&POSTAGE 623.46 101-131-807.000 TRANSCRIPTS/LEGAL SABRINA PECKHAM T TROUTMAN/39 PAGES&2 COPIES CASE#21-10318 06/16/22 91.65 101-131-807.000 TRANSCRIPTS/LEGAL SABRINA PECKHAM S GRIGSBY/28 PAGES&2 COPIES CASE#21-10322 06/16/22 65.80 Total For Dept 131 49TH CIRCUIT COURT 780.91 Dept 136 77TH DISTRICT COURT 101-136-728.000 OFFICE SUPPLIES INTEGRITY BUSINESS SOL 58092 77THDC/TONER 2351604-0 06/16/22 169.19 101-136-728.000 OFFICE SUPPLIES INTEGRITY BUSINESS SOL 58092 77THDC/CALC RIBBON, PENS 2353741-0 06/16/22 22.74 101-136-773.000 SUPPLIES/MINOR EOUIPMENT INTEGRITY BUSINESS SOL 58092 77THDC/ORGNZR HORZ 6 2349819-0 06/16/22 103.30 101-136-803.000 VISITING REPORTER RISK&ASSOCIATES 77TH DIST CRT/CASE#2263185SC-PROCES 285743 06/16/22 45.00 101-136-807.000 TRANSCRIPTS/LEGAL STEPHANIE LINTEMUTH J CODY/38 PAGES/COPY TO DEFENSE CASE#22-54087 06/16/22 11.40 351.63 Total For Dept 136 77TH DISTRICT COURT Dept 148 18TH PROBATE COURT 101-148-804.000 APPOINTED ATTORNEY ALEXANDER J. TALASKE M CARPENTER/EVIDETIARY HEARING 18THPC/22-2384 06/16/22 125.00 101-148-804.000 APPOINTED ATTORNEY CHARLES CLAPP E LOPER/DEFERRAL CONFERENCE 18THPC/22-2297 06/16/22 82.50 101-148-804.000 APPOINTED ATTORNEY CHERYL STERLING K LUTTERLOH/EVIDENTIARY HEARING 18THPC/22-2388 06/16/22 125.00 101-148-804.000 APPOINTED ATTORNEY CHERYL STERLING C BEARDSLEE/EVIDENTIARY HEARING 18THPC/22-2382 06/16/22 125.00 101-148-804.000 APPOINTED ATTORNEY JORDAN BALKEMA ELDER L D BARBER/REVIEW HEARING 18THPC/21-2096 06/16/22 75.00 APPOINTED ATTORNEY 101-148-804.000 MARK J CRAIG E VELASQUEZ/HEARING ON PETITION FOR 18THPC/20-1913 06/16/22 100.00 101-148-804.000 APPOINTED ATTORNEY SAGINAW COUNTY PROBATE P STRANSKY/DEFERRAL CONFERENCE 18THPC/22-2409 06/16/22 100.00 101-148-804.000 APPOINTED ATTORNEY STEPHANIE CARDENAS D BAST/RVW, PETITION, CLNCL CERTS, HOS: 18THPC/22-2385 06/16/22 82.50 101-148-804.000 APPOINTED ATTORNEY SUSAN HAUT J HYDEN/EVIDENTIARY HEARING 18THPC/20-70-185-06/16/22 125.00 Total For Dept 148 18TH PROBATE COURT 940.00 Dept 149 PROBATE COURT JUVENILE DIVISION 101-149-804.000 APPOINTED ATTORNEY CHERYL STERLING C REFITT/TRAIL, PREP, TRM 49CCFAM/21-6732 06/16/22 1,150.00 101-149-804.000 APPOINTED ATTORNEY CHERYL STERLING HEINTZLEMAN/HEARINGS.MTGS 49CCFAM/21-6719 06/16/22 216.76 101-149-804.000 APPOINTED ATTORNEY CHERYL STERLING HUBBARD/MTGS WITH MINOR CLIENTS 49CCFAM/22-6753 06/16/22 50.00 101-149-804.000 APPOINTED ATTORNEY CHERYL STERLING E ECKERT/FTM 49CCFAM/12-5865 06/16/22 100.00 CHERYL STERLING E LYLE/RSLVD, HEARINGS 49CCFAM/22-6750 06/16/22 101-149-804.000 APPOINTED ATTORNEY 275.00 101-149-804.000 ERIN CARRIER S DEVORE/RSLVD, POSTAGE, COPIES 49CCFAM/22-6755 06/16/22 210.45 APPOINTED ATTORNEY 101-149-804.000 APPOINTED ATTORNEY STACY FLANERY E JEHNZEN/HEARING 49CCFAM/21-6705 06/16/22 75.00 101-149-804.000 APPOINTED ATTORNEY STACY FLANERY K HUBBARD/FTM, HEARING 49CCFAM/22-6753 06/16/22 175.00 101-149-804.000 APPOINTED ATTORNEY STACY FLANERY H HUMAN/RVW, HEARING 49CCFAM/18-6421 06/16/22 75.00 101-149-804.000 APPOINTED ATTORNEY STACY FLANERY A CAMPBELL/FTM, HEARING 49CCFAM/20-6647 06/16/22 175.00 101-149-804.000 APPOINTED ATTORNEY STACY FLANERY K TRUMBLE/REVIEW HEARINGS X2 49CCFAM/18-6437 06/16/22 150.00 101-149-804.000 APPOINTED ATTORNEY STACY FLANERY K WILSON/VISITS, PREP TRIALS 49CCFAM/20-6662 06/16/22 68.75 101-149-804.000 APPOINTED ATTORNEY STACY FLANERY M KUBITSKEY/APPLS PREP 49CCFAM/20-6612 06/16/22 1,950.00 101-149-804.000 APPOINTED ATTORNEY STACY FLANERY K SMEETS/RSLVD, PU, PRELIM, PT, DISPO 49CCFAM/22-6744 06/16/22 200.00 101-149-804.000 A BOYD/REVIEW HEARING, FTM 49CCFAM/21-6679 06/16/22 175.00 APPOINTED ATTORNEY SUSAN HAUT 101-149-804.000 APPOINTED ATTORNEY SUSAN HAUT M GERLACHER/REVIEW HEARING, COPIES 49CCFAM/20-6647 06/16/22 79.50 101-149-901.000 MISCELLANEOUS DOUGLAS & ABBIGALE BEC REIMBURSEMENT FOR OVERPAYMNT ATTY F: 49CCFAM/18-6502 06/16/22 225.00 Total For Dept 149 PROBATE COURT JUVENILE DIVISION 5,350.46 Dept 151 CIRCUIT COURT PROBATION 101-151-728.000 OFFICE SUPPLIES INTEGRITY BUSINESS SOL 58081 PROBTN&PAROLE/FLDRS,TONER,ENV: 2355621-0 06/16/22 153.46 Total For Dept 151 CIRCUIT COURT PROBATION 153.46

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BOTH OPEN AND PAID

GL Number	Inv. Line Desc	Vendor	Invoice Desc.	Invoice	Due Date	Amountheck #
Fund 101 GENERAL OF Dept 153 DISTRICT (						
101-153-728.000	OFFICE SUPPLIES		L 59336 77THDC/HND SANITIZER,FINGER		06/16/22	63.85
101-153-773.000	SUPPLIES/MINOR EQUIPMENT	INTEGRITY BUSINESS SO	L 59336 77THDC/DRK WOODGRN W/WHITE	LT: 2351536-0	06/16/22	13.23
			Total For Dept 153 DISTRICT COURT	PROBATION	_	77.08
Dept 235 MIMEO & PH	HOTOCOPY					
101-235-728.000	OFFICE SUPPLIES	INTEGRITY BUSINESS SO	L 58089 BRD OF CMMSHNRS/PAPER	2362187-0	06/16/22	279.93
101-235-728.000	OFFICE SUPPLIES	INTEGRITY BUSINESS SO	L 58089 BRD OF CMMSSNRS/PAPER	C2350283-0	06/16/22	(120.75)
101-235-728.000	OFFICE SUPPLIES	INTEGRITY BUSINESS SO	L 58089 BRD OF CMMSSNRS/PAPER	2358982-0	06/16/22	119.97
101-235-728.000	OFFICE SUPPLIES	INTEGRITY BUSINESS SO	L 58089 BRD OF CMMSSNRS/PAPER	2360374-0	06/16/22	119.97
			Total For Dept 235 MIMEO & PHOTOC	OPY	_	399.12
Dept 243 ASSESSING	EQUALIZATION					
101-243-809.000	CONFERENCE EXPENSES	MAED	CONFERENCE-CONTINUING EDUCATION&M	TG JUL24-JUL27/22	06/16/22	175.00
101-243-810.000	TRAVEL/MILEAGE EXPENSE	DRUMMOND ISLAND RESORT	T EQUALIZATION/ANNUAL CONFRNCE-S KI	ANIJUL25-JUL27/22	06/16/22	626.46
			Total For Dept 243 ASSESSING EQUA	LIZATION	_	801.46
Dept 253 COUNTY TRE						
101-253-728.000	OFFICE SUPPLIES		L 58454 TREASURER/PAPER, TAPE, DISPEN		06/16/22	13.93
101-253-773.000	SUPPLIES/MINOR EQUIPMENT	INTEGRITY BUSINESS SO	L 58454 TREASURER/PAPER,TAPE,DISPEN	SE: 2357897-0	06/16/22	11.97
			Total For Dept 253 COUNTY TREASUR	ER		25.90
Dept 265 COURTHOUSE						
101-265-740.000	BUILDING MAINT.SUPPLIES		L 58069 MAINT/TISSUE & PPR TOWELS	2357796-0	06/16/22	430.36
101-265-773.000	SUPPLIES/MINOR EQUIPMENT	STATE STREET HARDWARE,	, MAINT/EDGER BLADES	50012	06/16/22	17.98
			Total For Dept 265 COURTHOUSE/BLD	G/GROUNDS		448.34
Dept 267 PROSECUTIN	NG ATTORNEY					
101-267-728.000	OFFICE SUPPLIES		L 58085 PROSCTR/TONER, FLAGS, FLDRS, B		06/16/22	352.86
101-267-810.000	TRAVEL/MILEAGE EXPENSE	JONATHAN PETERSON	REIMBURSE 34 MILES TO RC-JURY PIC	K MAY24/2022	06/16/22	19.89
			Total For Dept 267 PROSECUTING AT	TORNEY		372.75
Dept 268 REGISTER (						
101-268-810.000	TRAVEL/MILEAGE EXPENSE	KAREN HAHN	REIMBURSE 248 MILES-MI ASSOC OF R	OD MAY13/2022	06/16/22	145.08
			Total For Dept 268 REGISTER OF DE	EDS OFFICE		145.08
Dept 301 SHERIFF'S	DEPARTMENT					
101-301-818.000	LOSINSKI&GREIN/PRISONER 7	TFJASON LOSINSKI	PRISON TRNSPRT/REIMBURSE MEALS-LU	NC: MAY26/2022	06/16/22	29.52
101-301-848.000	PLANT MAINTENANCE	MCCARDEL CULLIGAN	1163381 JAIL/10-40# CUBES SALT	89681TL	06/16/22	84.50
101-301-848.000	PLANT MAINTENANCE	MCCARDEL CULLIGAN	1163381 JAIL/8-40# CUBE SALT	91302TL	06/16/22	68.60
			Total For Dept 301 SHERIFF'S DEPA	RTMENT	_	182.62
Dept 302 LAW ENFORC	CEMENT/ROAD PATROL					
101-302-730.000	POLICE SUPPLIES	SCOTT RUGGLES	REIMBURSE 9MM BRASS&TULAMMO .223	FM MAY01/2022	06/16/22	800.00
101-302-750.000	UNIFORMS & SHOES	YVONNE THEBO	SHERIFF/SEWN ON PATCHES X4	476676	06/16/22	4.00
101-302-770.000	VEHICLE REPLACEMENT	ELITE SIGNS	SHERIFF/VEHICLE DECALS	4278	06/16/22	550.00
101-302-770.000	VEHICLE REPLACEMENT	M&M COLLISION	SHERIFF/2018 CHRGR-5404-REMOVE OL		06/16/22	147.00
101-302-854.000	VEHICLE MAINTENANCE	BIG RAPIDS PENNZOIL	SHERIFF/2021 EXPLORER-5410/OIL CH		06/16/22	29.99
101-302-854.000	VEHICLE MAINTENANCE		A SHERIFF/23 CAR WASHES	11	06/16/22	108.90
101-302-859.000	INVESTIGATIVE SERVICES	CURRIE'S STANDARD INC	SHERIFF/TOW 2004 IMPALA BACK FROM	L 22-0531-15485	06/16/22	412.00
101-302-859.000	INVESTIGATIVE SERVICES	CURRIE'S STANDARD INC	SHERIFF/TOW 2004 IMPALA TO CRIME	LA: 22-0528-15447	06/16/22	285.60
			Total For Dept 302 LAW ENFORCEMEN	T/ROAD PATROL	_	2,337.49
Dept 648 MEDICAL EX	XAMINER					
101-648-813.000	PROF.&CONTRACT SVCS/NON-E	EN ASHLEIGH BUTLER	ME INVESTIGATIONS/AYRIS, MCGOVERN,	FA: MAY15-MAY20/22	06/16/22	825.00

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Fund 101 GENERAL OF Dept 648 MEDICAL EX						
101-648-813.000	MILEAGE/PROF&CONTRACT S'	VC: ASHLEIGH BUTLER	ME INVESTIGATIONS/AYRIS, MCGOVERN,	FA: MAY15-MAY20/22	06/16/22	303.03
101-648-813.000	PROF.&CONTRACT SVCS/NON-	-ENDAVID TURNER	ME INVESTIGATIONS/JOHNSON, SCOTT, G	IL MAY04-MAY27/22	06/16/22	1,020.00
101-648-813.000	MILEAGE/PROF&CONTRACT S'	VC:DAVID TURNER	ME INVESTIGATIONS/JOHNSON, SCOTT, G	IL MAY04-MAY27/22	06/16/22	151.52
101-648-813.000	PROF.&CONTRACT SVCS/NON-	-ENJEFF HULL	ME INVESTIGATIONS/GAMBLE&THOMAS	MAY04-MAY11/22	06/16/22	230.00
101-648-813.000	MILEAGE/PROF&CONTRACT S'	VCS JEFF HULL	ME INVESTIGATIONS/GAMBLE&THOMAS	MAY04-MAY11/22	06/16/22	22.23
101-648-813.000	PROF.&CONTRACT SVCS/NON-	-ENSALLY MOMANY	ME INVESTIGATIONS/VINE, MYERS	MAY04-MAY24/22	06/16/22	310.00
101-648-813.000	MILEAGE/PROF&CONTRACT S'	VCS SALLY MOMANY	ME INVESTIGATIONS/VINE, MYERS	MAY04-MAY24/22	06/16/22	27.50
			Total For Dept 648 MEDICAL EXAMIN	ER	_	2,889.28
Dept 721 PLANNING (	COMMISSION					
101-721-705.000	PER DIEMS	ETHAN RAY	BRD OF APPEALS/PER DIEM&MILEAGE	MAY28-JUN06/22	06/16/22	50.00
101-721-705.000	PER DIEMS	ETHAN RAY	PLAN COMM/PER DIEM&MILEAGE	MAY27-JUN-02/22	06/16/22	50.00
101-721-705.000	PER DIEMS	GARY LAMBRIX	PLAN COMM/PER DIEM&MILEAGE	JUN01-JUN02/22	06/16/22	50.00
101-721-705.000	PER DIEMS	GLEN NORTON	PLAN COMM/PER DIEM&MILEAGE	MAY28-JUN02/22	06/16/22	50.00
101-721-705.000	PER DIEMS	LORIE BEHRENS	PLAN COMM/PER DIEM&MILEAGE	MAY30-JUN02/22	06/16/22	50.00
101-721-705.000	PER DIEMS	RANDY BLEEKER	BRD OF APPLS/PER DIEM	JUN02/2022	06/16/22	50.00
101-721-705.000	PER DIEMS	RICHARD HATKOWSKI	PLAN COMM/PER DIEM&MILEAGE	JUN01/2022	06/16/22	50.00
101-721-705.000	PER DIEMS	ROGER CARROLL	BRD OF APPEALS/PER DIEM&MILEAGE	JUN05-JUN06/22	06/16/22	50.00
101-721-705.000	PER DIEMS	WILLIAM STANEK	PLAN COMM/PER DIEM&MILEAGE	JUN01-JUN02/22	06/16/22	50.00
101-721-810.000	TRAVEL/MILEAGE EXPENSE	ETHAN RAY	BRD OF APPEALS/PER DIEM&MILEAGE	MAY28-JUN06/22	06/16/22	53.24
101-721-810.000	TRAVEL/MILEAGE EXPENSE	ETHAN RAY	PLAN COMM/PER DIEM&MILEAGE	MAY27-JUN-02/22	06/16/22	64.35
101-721-810.000	TRAVEL/MILEAGE EXPENSE	GARY LAMBRIX	PLAN COMM/PER DIEM&MILEAGE	JUN01-JUN02/22	06/16/22	28.67
101-721-810.000	TRAVEL/MILEAGE EXPENSE	GLEN NORTON	PLAN COMM/PER DIEM&MILEAGE	MAY28-JUN02/22	06/16/22	31.01
101-721-810.000	TRAVEL/MILEAGE EXPENSE	LORIE BEHRENS	PLAN COMM/PER DIEM&MILEAGE	MAY30-JUN02/22	06/16/22	53.53
101-721-810.000	TRAVEL/MILEAGE EXPENSE	RICHARD HATKOWSKI	PLAN COMM/PER DIEM&MILEAGE	JUN01/2022	06/16/22	28.02
101-721-810.000	TRAVEL/MILEAGE EXPENSE	ROGER CARROLL	BRD OF APPEALS/PER DIEM&MILEAGE	JUN05-JUN06/22	06/16/22	29.25
101-721-810.000	TRAVEL/MILEAGE EXPENSE	WILLIAM ROUTLEY	PLAN COMM/MILEAGE	JUN01/2022	06/16/22	14.04
101-721-810.000	TRAVEL/MILEAGE EXPENSE	WILLIAM STANEK	PLAN COMM/PER DIEM&MILEAGE	JUN01-JUN02/22	06/16/22	19.89
101-721-828.000	PRINTING/PUBLICATIONS	THE PIONEER GROUP	BLDG&ZON/PLANNING MEETING AD	MAY13/2022	06/16/22	238.65
			Total For Dept 721 PLANNING COMMI	SSION	_	1,010.65
			Total For Fund 101 GENERAL OPERAT	ING FUND	_	16,383.23
Fund 210 EMERGENCY	MEDICAL SERVICES					
Dept 000	OFFICE CUDDITES	TMECDIEV DICTNECC	SOL 57396 EMS/PAPER, REEL CARD,USB,RB	DM 2250612 0	06/16/22	185.36
210-000-728.000	OFFICE SUPPLIES					567.29
210-000-735.000		-	LL 113819 EMS/MISC AMBULANCE SUPPLIES		06/16/22	
210-000-735.000			LL 113819 EMS/MISC AMBULANCE SUPPLIES  ONS EMS/ATENNA ROD, VHF 1/4 WAVE	11906200	06/16/22	1,533.94
210-000-773.000			•		06/16/22	80.64
210-000-831.000	COLLECTION AGENCY FEES		ECE 872 EMS/TRUST RECON & BILLING/MAY		06/16/22	257.65
210-000-831.000	COLLECTION AGENCY FEES		L C 5017 EMS/COLLECTION AGENCY FEES/M		06/16/22	36.61
210-000-849.000	GROUNDS MAINTENANCE	ANYWHERE LAWN CARE	EMS/SPRING CLEAN UP, MOW&TRIM/STA#		06/16/22	510.00
210-000-854.000	VEHICLE MAINTENANCE		RE EMS/51-COT, INSPCTN, OIL CHNGE, VENT		06/16/22	718.53
210-000-854.000	VEHICLE MAINTENANCE		RE EMS/53-LOF, INSPCTN, OIL CHNGE, HEAD		06/16/22	609.74
210-000-854.000	VEHICLE MAINTENANCE	~	RE EMS/52-LOF, INSPECTN, OIL CHNGE, REAL		06/16/22	964.40
210-000-854.000	VEHICLE MAINTENANCE		RE EMS/51-LOF, INSPCTN, OIL CHNGE, RPLC		06/16/22	560.52
210-000-854.000	VEHICLE MAINTENANCE		RE EMS/50-LOF, INSPCTN, OIL CHNGE, LFT		06/16/22	569.34
210-000-854.000	VEHICLE MAINTENANCE		RE EMS/2-LOF, INSPECTN, OIL CHNGE, DFFS		06/16/22	852.00
210-000-854.000	VEHICLE MAINTENANCE		RE EMS/2-TEST BLWR MTR, HEATR CNTRL A		06/16/22	424.79
210-000-855.000			STE 13867 EMS/ANNUAL SUBSCTIPTION FEE		06/16/22	4,707.78
210-000-855.000			398 EMS/EMPLYEE TRACKING, SCHEDULI		06/16/22	321.85
210-000-861.000	LAUNDRY		ITA 000810 EMS/LINENS FOR AMBULANCE/M		06/16/22	119.39
210-000-870.000	BUILDING REPAIR/MAINT.	ED'S GARAGE DOOR	EMS/STA#1 NRTH DOOR TORSION SPRNG	S, MAY27/2022	06/16/22	1,722.00

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Fund 210 EMERGENCY Dept 000	MEDICAL SERVICES				
			Total For Dept 000	•	14,741.83
			Total For Fund 210 EMERGENCY MEDICAL SERVICE	IS .	14,741.83
Fund 215 FRIEND OF Dept 000	THE COURT FUND				
215-000-808.000 215-000-810.000	MEMBERSHIP/DUES TRAVEL/MILEAGE EXPENSE	STATE OF MICHIGAN KRISTAL WIBLE	FOC/COURT REPORTER CERTFCTN RENEW-0 15015/20 REIMBURSE 26 TRAINING MILES JUN08/20		30.00 15.21
			Total For Dept 000	•	45.21
			Total For Fund 215 FRIEND OF THE COURT FUND	•	45.21
Fund 249 BUILDING	DEPARTMENT				
Dept 000 249-000-813.000	PROF.&CONTRACT SVCS/NON	I-ENGERALD ANTOR	BLD&ZON/40CONTRACTED PLUM&MECH INSP:MAY25-JU	N07/22 06/16/22	2,133.10
249-000-813.000	PROF. & CONTRACT SVCS/NON		BLDG&ZON/25 CONTRACTED ELECTRCL INS MAY24-JU		1,215.30
249-000-854.000	VEHICLE MAINTENANCE		PA BLDG&ZON/2 CAR WASHES 9	06/16/22	14.40
			Total For Dept 000		3,362.80
			Total For Fund 249 BUILDING DEPARTMENT	•	3,362.80
Fund 259 CONCEALED Dept 000	PISTOL LICENSING				
259-000-809.000	CONFERENCE EXPENSES	M.A.C.C.	CLERK/MACC SUMMER CONFERENCE-M PURC: AUG28-AU	IG31/22 06/16/22	350.00
			Total For Dept 000		350.00
			Total For Fund 259 CONCEALED PISTOL LICENSIN	ĪG .	350.00
	INDIGENT DEFENSE COMMSSION	FUND			
Dept 000 260-000-817.010	CIRCUIT COURT APPOINTED	AIDENNIS I. DUVALL	J THOMPSON/PROBATION VIOLATION 49THCC/2	1-10299 06/16/22	70.00
260-000-817.010	CIRCUIT COURT APPOINTED		B CHESTER/RSLVD, PRE-SENT, MLTPL CNTS 49THCC/2		617.25
260-000-817.010	CIRCUIT COURT APPOINTED	AIDENNIS L. DUVALL		1-10287 06/16/22	393.50
260-000-817.010	CIRCUIT COURT APPOINTED	AIDENNIS L. DUVALL	K HAMILTON/PROBATION VIOLATION 49THCC/2	1-10203 06/16/22	70.00
260-000-817.010	CIRCUIT COURT APPOINTED	AIDENNIS L. DUVALL	T LINDSAY/RSLVD, RSRCH&PREP, PRE-SENT 49THCC/2	1-10246 06/16/22	2,079.75
260-000-817.010	CIRCUIT COURT APPOINTED	AIDENNIS L. DUVALL	B SMITH/RSLVD, MLTPL CNTS, INTL INTRV 49THCC/2	1-10343 06/16/22	604.25
260-000-817.020	DISTRICT COURT APPOINTE	ED / DENNIS L. DUVALL	77THDC/INDIGENT DEFENSE ARRAINGMNTS MAY16-JU	N04/22 06/16/22	3,300.00
			Total For Dept 000		7,134.75
			Total For Fund 260 MICHIGAN INDIGENT DEFENSE	E COMM;	7,134.75
Fund 263 K-9 FUND Dept 000					
263-000-773.000	SUPPLIES/MINOR EQUIPMEN	T BIG RAPIDS FARM & GAI	RD SHERIFF/40# DOG FOOD&CEDAR CHIPS 692015	06/16/22	67.28
			Total For Dept 000	•	67.28
			Total For Fund 263 K-9 FUND	•	67.28
	CORRECTIONS PROGRAM				
Dept 000 267-000-854.000	VEHICLE MAINTENANCE	BIG RAPIDS PENNZOIL	COMM CORRCTNS/OIL CHANGE+EXTRA OIL 160049	06/16/22	49.99
			Total For Dept 000	•	49.99
			Total For Fund 267 COMMUNITY CORRECTIONS PRO	DGRAM	49.99

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Fund 273 COMMISSION	N ON AGING MEALS					
273-000-810.030	MILEAGE VOLUNTEER	CINDI COWELL	REIMBURSE 19 VOLUNTEER MILES	MAY/2022	06/16/22	11.12
273-000-810.030	MILEAGE VOLUNTEER		CH REIMBURSE 45 VOLUNTEER MILES	MAY/2022	06/16/22	26.33
273-000-810.030	MILEAGE VOLUNTEER	JAMES BLUE	REIMBURSE 296 VOLUNTEER MILES	MAY/2022	06/16/22	173.16
273-000-810.030	MILEAGE VOLUNTEER	MARK VANDERLIST	REIMBURSE 33 VOLUNTEER MILES	MAY/2022	06/16/22	19.31
273-000-810.030	MILEAGE VOLUNTEER	RANDALL FOSTER	REIMBURSE 350 VOLUNTEER MILES	MAY/2022	06/16/22	204.75
273-000-810.030	MILEAGE VOLUNTEER	ROBERT HERNDON	REIMBURSE 202 VOLUNTEER MILES	MAY/2022	06/16/22	118.17
273-000-810.030	MILEAGE VOLUNTEER	STACY CRYSTAL	REIMBURSE 84 VOLUNTEER MILES	MAY23-MAY24/22	06/16/22	49.14
273-000-810.030	MILEAGE VOLUNTEER	THOMAS HOLBECK	REIMBURSE 115 VOLUNTEER MILES	MAY/2022	06/16/22	67.28
273-000-810.030	MILEAGE VOLUNTEER	VIRGINIA BARAWSKAS	REIMBURSE 97 VOLUNTEER MILES	MAY/2022	06/16/22	56.75
273-000-853.000	EQUIPMENT REPAIR	HOBART SALES & SERVIC	E MECSEN COA/DISHWASHER REPAIR	GD345855	06/16/22	308.00
273-000-854.000	VEHICLE MAINTENANCE	KRAPOHL'S FORD	COA/VAN15 FRONT END ALIGNMENT	575410	06/16/22	70.00
			Total For Dept 000		_	1,104.01
			Total For Fund 273 COMMISSION ON A	GING MEALS	_	1,104.01
Fund 274 COMMISSION Dept 000	N ON AGING FUND					
274-000-705.000	PER DIEMS	BRENDA LAMBRIX	ADVISRY BRD/PER DIEM&MILEAGE	MAY18/2022	06/16/22	50.00
274-000-705.000	PER DIEMS	GLEN NORTON	ADVISRY BRD/PER DIEM&MILEAGE	MAY18/2022	06/16/22	50.00
274-000-705.000	PER DIEMS	LINDA LALONDE	ADVISRY BRD/PER DIEM&MILEAGE	MAY18/2022	06/16/22	50.00
274-000-705.000	PER DIEMS	MARY BECHAZ	ADVISRY BRD/PER DIEM&MILEAGE/MAY	COA/MAY18	06/16/22	50.00
274-000-705.000	PER DIEMS	SHARON BONGARD	ADVSRY BRD/PER DIEM&MILEAGE	COA/MAY18	06/16/22	50.00
274-000-703.000	OFFICE SUPPLIES	STAPLES	DET1019751 COA/KLEENEX, STAPLES, BANK		06/16/22	136.62
274-000-773.000	SUPPLIES/MINOR EQUIPMENT	STAPLES	DET1019751 COA/KLEENEX, STAPLES, BAN		06/16/22	135.53
274-000-773.000	TRAVEL/MILEAGE EXPENSE	AMY PROSSER	REIMBURSE 531 STAFF MILES	MAY/2022	06/16/22	310.64
274-000-810.000	TRAVEL/MILEAGE EXPENSE	BRENDA LAMBRIX	ADVISRY BRD/PER DIEM&MILEAGE	MAY18/2022	06/16/22	25.74
274-000-810.000	TRAVEL/MILEAGE EXPENSE	DOLLY SNYDER	REIMBURSE 769 STAFF MILES	MAY/2022	06/16/22	449.87
274-000-810.000	TRAVEL/MILEAGE EXPENSE	DOREEN FISHER	REIMBURSE 389 STAFF MILES	MAY/2022	06/16/22	227.57
274-000-810.000	TRAVEL/MILEAGE EXPENSE	ELSA BOROWKA	REIMBURSE 83 STAFF MILES	MAY/2022	06/16/22	48.56
274-000-810.000	TRAVEL/MILEAGE EXPENSE	GLEN NORTON	ADVISRY BRD/PER DIEM&MILEAGE	MAY18/2022	06/16/22	8.19
274-000-810.000	TRAVEL/MILEAGE EXPENSE	JERRILYNN STRONG	ADVISKY BRD/MILEAGE	MAY18/2022	06/16/22	12.87
274-000-810.000	TRAVEL/MILEAGE EXPENSE	JESSICA SNYDER	REIMBURSE 1173 STAFF MILES	MAY/2022	06/16/22	686.21
274-000-810.000	TRAVEL/MILEAGE EXPENSE	KATHLEEN PAYTON	REIMBURSE 441 STAFF MILES	MAY/2022	06/16/22	257.99
274-000-810.000	TRAVEL/MILEAGE EXPENSE	KELLI JOHANSEN	REIMBURSE 924 STAFF MILES	MAY/2022	06/16/22	540.54
274-000-810.000	TRAVEL/MILEAGE EXPENSE	LINDA LALONDE	ADVISRY BRD/PER DIEM&MILEAGE	MAY18/2022	06/16/22	17.55
274-000-810.000	TRAVEL/MILEAGE EXPENSE	LINDA LALONDE LINDA STEWART	REIMBURSE 696 STAFF MILES	MAY/2022	06/16/22	407.16
274-000-810.000		MARY BECHAZ	ADVISRY BRD/PER DIEM&MILEAGE/MAY	COA/MAY18	06/16/22	19.89
274-000-810.000	TRAVEL/MILEAGE EXPENSE	SHARON BONGARD		COA/MAY18		23.40
274-000-810.000	TRAVEL/MILEAGE EXPENSE MILEAGE VOLUNTEER	GALE DENSLOW	ADVSRY BRD/PER DIEM&MILEAGE REIMBURSE 2473 ESCORT MILES	MAY/2022	06/16/22 06/16/22	1,446.71
274-000-810.030	MILEAGE VOLUNTEER MILEAGE VOLUNTEER		REIMBURSE 274 ESCORT MILES	MAY/2022	06/16/22	1,446.71
		GORDON ALLERS				
274-000-810.030 274-000-810.030	MILEAGE VOLUNTEER	KATHLEEN BIGHAM	REIMBURSE 2083 ESCORT MILES	MAY/2022	06/16/22	1,218.56 336.38
	MILEAGE VOLUNTEER	KEVIN CHIPMAN	REIMBURSE 575 ESCORT MILES	MAY/2022	06/16/22	
274-000-810.030	MILEAGE VOLUNTEER	RANDALL FOSTER	REIMBURSE 585 ESCORT MILES	MAY/2022	06/16/22	342.23
274-000-810.030	MILEAGE VOLUNTEER	RICHARD SEIBOLD	REIMBURSE 1368 ESCORT MILES	MAY/2022	06/16/22	800.28
274-000-810.030	MILEAGE VOLUNTEER	SHERRY ANDERSON	REIMBURSE 318 ESCORT MILES	MAY/2022	06/16/22	186.03
274-000-810.030	MILEAGE VOLUNTEER	THOMAS FOSTER	REIMBURSE 39 ESCORT MILES	MAY/2022	06/16/22	22.82
274-000-810.030	MILEAGE VOLUNTEER	TOM HUMPHREY	REIMBURSE 1232 ESCORT MILES	MAY/2022	06/16/22	720.72
274-000-813.000	PROF.&CONTRACT SVCS/NON-E		COA/15.5 ENHANCED FITNESS CLASSES	MAY03-MAY31/22	06/16/22	387.50
274-000-854.000	VEHICLE MAINTENANCE	KRAPOHL'S FORD	COA/VAN20 INSPECTIONS	575507	06/16/22	69.22
274-000-858.000	ON-LINE SERVICES	THE PIONEER GROUP	COA/HW FT ACTIVITY COORDINATOR/JUN	J: AD#00931297	06/16/22	100.00
			Total For Dept 000			9,349.07

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#### INVOICE GL DISTRIBUTION REPORT FOR COUNTY OF MECOSTA POST DATES 06/16/2022 - 06/16/2022 BOTH JOURNALIZED AND UNJOURNALIZED

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GL Number	Inv. Line Desc	Vendor	Invoice Desc.	Invoice	Due Date	Amountheck #
Fund 274 COMMISSION	ON AGING FUND					
			Total For Fund 274 COMMISSION ON A	AGING FUND		9,349.07
Fund 292 CHILD CARE	E FUND					
Dept 000						
292-000-810.000	TRAVEL/MILEAGE EXPENSE	BRAEDON CHAPMAN	REIMBURSE 571.9 MILES-VISIT YOUTH	MAY11-JUN03/22	06/16/22	334.56
292-000-810.000	TRAVEL/MILEAGE EXPENSE	DENISE E. NEWHALL	REIMBURSE JUV JSTC YTH&PRCTCE TRAI	IN JUN02/2022	06/16/22	30.00
292-000-810.000	TRAVEL/MILEAGE EXPENSE	DENISE E. NEWHALL	REIMBURSE 111.6 MILES-VISIT YOUTH	MAY24-JUN07/22	06/16/22	65.29
292-000-846.000	WAGE/IN HOME CARE-PROBA	TE VINCENT WALLACE	BOULIS/HOME DETENTION/MAY16-MAY31	DOMINIC/MAY22	06/16/22	132.00
292-000-846.000	MILEAGE/IN HOME CARE-PR	OB/VINCENT WALLACE	BOULIS/HOME DETENTION/MAY16-MAY31	DOMINIC/MAY22	06/16/22	115.83
292-000-846.000	WAGE/IN HOME CARE-PROBA	TE VINCENT WALLACE	FISHMAN/HOME DETENTION/MAY16-MAY31	CHRISTIAN/MAY22	06/16/22	132.00
292-000-846.000	MILEAGE/IN HOME CARE-PR	OB/VINCENT WALLACE	FISHMAN/HOME DETENTION/MAY16-MAY31	. CHRISTIAN/MAY22	06/16/22	77.22
292-000-846.000	WAGE/IN HOME CARE-PROBA	TE VINCENT WALLACE	FRANKLIN/HOME DETENTION/MAY16-MAY3	31 EDDIE/MAY22	06/16/22	132.00
292-000-846.000	MILEAGE/IN HOME CARE-PR	OB/VINCENT WALLACE	FRANKLIN/HOME DETENTION/MAY16-MAY3	31 EDDIE/MAY22	06/16/22	90.09
292-000-846.000	WAGE/IN HOME CARE-PROBA	TE VINCENT WALLACE	WALTER/HOME DETENTION/MAY16-MAY31	CHANCE/MAY22	06/16/22	132.00
292-000-846.000	MILEAGE/IN HOME CARE-PF	OB/VINCENT WALLACE	WALTER/HOME DETENTION/MAY16-MAY31	CHANCE/MAY22	06/16/22	347.49
292-000-846.000	WAGE/IN HOME CARE-PROBA	TE VINCENT WALLACE	66 HOME DETENTION VISITS/STIPEND/N	MAY09-MAY31/22	06/16/22	198.00
292-000-905.000	REFUNDS	DAVID BURKHARDT	REFUND OVERPAYMENT OF PLACEMNT COS	T 49CCFAM/19-6585	06/16/22	375.00
292-000-905.000	REFUNDS	VIOLA TAYLOR	REFUND OVERPAYMENT OF PLACEMNT COS	ST: 49CCFAM/20-6634	06/16/22	625.00
			Total For Dept 000		_	2,786.48
			Total For Fund 292 CHILD CARE FUND	)	_	2,786.48

06/09/2022 11:44 AM User: asto227 of 269

INVOICE GL DISTRIBUTION REPORT FOR COUNTY OF MECOSTA POST DATES 06/16/2022 - 06/16/2022 BOTH JOURNALIZED AND UNJOURNALIZED BOTH OPEN AND PAID

Page: 7/7

GL Number	Inv. Line Desc	Vendor	Invoice Desc.	Invoice	Due Date	Amountheck #
		Fund 5	Fotals:			
			Fund 101 GENERAL OPERATING	FUND		16,383.23
			Fund 210 EMERGENCY MEDICAL	SERVICES		14,741.83
			Fund 215 FRIEND OF THE COU	JRT FUND		45.21
			Fund 249 BUILDING DEPARTME	INT		3,362.80
			Fund 259 CONCEALED PISTOL	LICENSING		350.00
			Fund 260 MICHIGAN INDIGENT	DEFENSE CO		7,134.75
			Fund 263 K-9 FUND			67.28
			Fund 267 COMMUNITY CORRECT	TIONS PROGRA		49.99
			Fund 273 COMMISSION ON AGI	ING MEALS		1,104.01
			Fund 274 COMMISSION ON AGI	ING FUND		9,349.07
			Fund 292 CHILD CARE FUND			2,786.48
			Total For All Funds:	_		55,374.65



#### **Mecosta-Osceola County Department of Health & Human Services**

## Joint Board Meeting Minutes

May 24, 2022

**PERSONS PRESENT:** Carolyn Curtin, Osceola County Chairman

Janice Covey, Mecosta County Chairman

Susan Haut, Mecosta Vice-Chair

Glenn Bluhm, Osceola County Vice-Chair Sally Momany, Osceola County Commissioner Linda Howard, Mecosta County Commissioner

Jennifer Schmidt, Director

**Absent**: Jan McBrien, Mecosta County Board Member

Carole Edstrom, Osceola County Board Member

The Meeting was called to order by Ms. Curtin at 9:04 am at the Mecosta-Osceola County DHHS.

Minutes from the April 26, 2022, meeting was reviewed and motion to approve by Ms. Covey with support from Mr. Bluhm. Motion carried.

The agenda was reviewed and a motion to approve made by Ms. Haut with support from Ms. Covey. Motion carried.

#### **PUBLIC COMMENT:**

Ms. Momany, with Osceola County, stated they have started contract negotiations with EMS.

Center on Aging will open in June.

Courthouse consolidation project is moving along.

County recently participated in EMS appreciation week.

Ms. Howard, with Mecosta County, updated the Boards on the National Opioids Settlement, COVID economic relief funding and marijuana revenue sharing.

#### **Mecosta and Osceola County Contract Review:**

A review of the Psychological Assessments contract discussed. A motion to approve contract reviews made by Ms. Haut with support from Ms. Covey. Motion carried.

Ms. Haut provided details on the Legislative Meeting with Senator Outman and inquired about the Central Registry.

#### **LOCAL OFFICE ISSUES/Directors Report:**

Director, Jennifer Schmidt, updated the Boards on:

- Free high-speed internet program with eligibility based on income requirements. www.GetInternet.gov
- OACAC fundraiser. The event raised \$43,000.
- Federal Public Health Emergency extended 90 days. Projected to end middle of October.
- Staff participated in Public Service Recognition Week. A Christmas in July staff-event planned.
- Staffing Update
- The Mecosta-Osceola DHHS Quarterly Report forthcoming.
- Child Welfare participated in Trauma Removal Training.
- Speaker Wentworth's Foster Parent/ Recruitment Event Planning

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Mecosta-Osceola County DHHS Board Minutes Page - 2 -MCSSA:

Ms. Covey continues to work with Shelley from the MCSSA on the bylaws.

#### **ADJOURNMENT:**

	urn @ 9:57 a.m. Ms. Haut motioned to adjourn with support from eeting will be Tuesday, June 28 <sup>th</sup> at 9:00 a.m.
Jennifer Schmidt, Director Secretary to the Board	Carolyn Curtin, Osceola County Chairman
	Janice Covey, Mecosta County Chairman
Darren Hengesbach, Recording Secretary	

# Mecosta County Department of Health & Human Services Board Meeting Minutes

May 24, 2022

PERSONS PRESENT Janice Covey, Mecosta County Chairman

Susan Haut, Vice-Chairman Jennifer Schmidt, Director

Linda Howard, Mecosta County Commission

**Absent** Jan McBrien, Member

The Meeting was called to order by Ms. Covey at 10:05 am at the Mecosta-Osceola County DHHS.

Minutes from the April 26, 2022, meeting was reviewed. Ms. Haut made a motion to approve minutes as written with support from Ms. Covey. Motion carried.

The agenda was reviewed and motion to approve by Ms. Haut. Supported by Ms. Covey. Motion carried.

#### **PUBLIC COMMENT:**

Ms. Howard updated the Boards on the National Opioids Settlement, COVID economic relief funding and marijuana revenue sharing.

#### FISCAL:

#### A. Financial Report:

The April Financial Report reviewed. A motion to approve was made by Ms. Haut with support from Ms. Covey. Motion carried.

#### **COUNTY SPECIFIC BUSINESS:**

-Please see Joint-Meeting minutes-

#### **ADJOURNMENT:**

A motion to adjourn was made by M will be Tuesday, June 28, 2022, at 1	, , , , , , , , , , , , , , , , , , , ,	by Ms. Hau	ut. The next meeting
Jennifer Schmidt, Director Secretary to the Board	Janice Covey, Chairman		

Darren Hengesbach, Recording Secretary

**GRETCHEN WHITMER** 

GOVERNOR

5102 (Rev. 01-19)



# STATE OF MICHIGAN DEPARTMENT OF TREASURY LANSING

RACHAEL EUBANKS STATE TREASURER

May 24, 2022

To: County Clerks
Chairperson, County Board of Commissioners

Enclosed please find the Final State Equalization Report for the 2022 tax year that was approved and certified by the State Tax Commission at their May 23, 2022 meeting.

Should you have further questions, please do not hesitate to contact our office at (517) 335-3429 (ext. 5).

Sincerely,

David A. Buick, Executive Director State Tax Commission

Enclosure





5102 (Rev. 01-19)



# STATE OF MICHIGAN DEPARTMENT OF TREASURY LANSING

RACHAEL EUBANKS STATE TREASURER

GRETCHEN WHITMER
GOVERNOR

May 23, 2022

We hereby certify that the valuations of the several counties in the State of Michigan as equalized by the State Tax Commission at the regular session in the year 2022, as provided by Act 44 of the Public Acts of 1911, as amended by Act 143 of the Public Acts of 1986, are as presented by the attached report.

STATE TAX COMMISSION

Minum 10

W. Howard Morris, Commissioner

Mark A. Davidoff, Commissioner

	235 of 26	<del>3</del> 9							
Total Personal Property	43,282,400	52,428,150	577,474,465	74,193,950	194,166,900	64,261,358	73,887,092	68,033,779	1,703,616,000
	24,961,515	60,017,304	169,652,957	80,238,200	95,173,200	89,606,440	710,108,500	488,293,345	6,912,482
	394,452,400	121,423,080	504,408,383	156,304,367	320,487,073	309,408,000	680,840,370	557,063,906	41,126,600
	71,612,517	279,616,200	301,701,831	200,815,382	144,493,593	602,599,203	139,146,600	676,435,503	241,717,628
	90,662,400	49,770,500	89,385,758	55,455,000	843,078,800	213,966,056	95,593,250	160,340,400	67,920,070
Total Real Property	915,709,800	789,689,230	10,446,393,964	2,050,146,500	1,402,229,796	1,299,970,053	1,346,658,660	694,914,943	35,601,489,935
	534,571,686	348,890,932	2,279,667,050	1,480,358,300	1,034,922,374	673,679,787	3,259,765,699	2,560,601,773	251,449,134
	7,877,751,214	3,519,363,571	4,678,741,529	1,429,060,646	4,984,686,218	8,272,493,803	10,688,414,620	6,353,990,872	918,352,400
	1,188,428,800	3,692,430,737	3,333,480,566	4,347,340,350	4,548,405,531	1,894,594,918	2,718,872,829	11,878,974,078	4,583,381,373
	2,904,863,000	2,195,087,368	3,365,172,191	832,486,010	13,571,201,343	2,190,746,043	1,457,825,554	1,111,794,280	4,520,870,533
Developmental T	N/C N/C 2,768,600 N/C N/C	N N N N N N N N N N N N N N N N N N N	000000	0 0 0 0 0 0 Z Z Z Z Z Z Z Z Z Z Z Z Z Z	N/C N/C 9,097,900 N/C N/C	N/C N/C N/C N/C 146,900	983,374 N/C 2,728,800 N/C 1,545,400	N/C N/C 179,400 N/C	7,968,500 N/C N/C 3,698,700 N/C
Timber Cutover	N N N N N N N N N N N N N N N N N N N	N/C 23,148,480 N/C N/C	00000	0 0 0 0 0 0	N/C 24,003,200 N/C N/C N/C	N/C 25,007,657 N/C N/C N/C	15,338,430 N/C N/C N/C N/C	36,634,493 N/C N/C N/C N/C	3,003,700 N/C N/C
Residential	835,489,000	613,576,630	7,759,996,764	1,837,779,600	1,162,566,574	1,122,155,353	1,096,257,454	552,452,582	25,559,212,450
	462,431,886	269,836,778	1,405,393,534	1,197,353,700	782,143,974	577,592,564	1,338,125,860	1,464,719,551	234,866,118
	6,003,295,825	2,830,090,191	3,244,380,055	1,189,633,631	3,339,209,330	6,532,550,258	7,125,604,401	4,925,737,296	824,113,100
	929,862,700	2,513,080,330	2,609,214,528	2,911,385,800	4,018,282,631	768,490,675	1,772,251,356	8,617,217,828	3,680,095,896
	2,689,628,100	2,039,205,278	3,044,867,241	680,419,210	10,510,124,685	1,405,605,023	1,248,813,354	997,890,880	4,111,499,835
Industrial	11,558,900	11,050,600	1,305,006,000	7,426,300	23,126,000	10,702,300	23,210,442	45,184,861	1,904,313,500
	10,271,800	24,212,337	48,378,221	28,045,300	54,477,000	14,031,725	55,280,700	37,275,797	167,159
	331,075,000	63,155,290	240,017,635	19,369,227	288,891,174	106,765,000	249,764,705	168,775,359	1,477,300
	39,243,600	152,811,500	59,208,600	68,857,050	14,153,900	50,433,200	46,040,400	510,446,350	102,172,700
	10,034,400	9,170,200	49,484,000	97,503,300	326,477,800	46,566,810	33,563,450	11,890,100	11,441,900
Commercial	29,455,500	48,186,600	858,082,900	169,527,000	164,754,422	59,832,800	195,101,854	40,294,624	7,636,476,285
	50,351,000	18,976,471	175,662,970	204,607,700	152,769,800	55,538,873	134,888,300	583,526,900	13,412,157
	643,131,784	177,311,950	625,185,474	102,316,316	814,063,661	1,492,152,445	2,821,221,606	777,463,453	61,958,900
	129,761,000	526,054,433	112,563,300	542,973,100	462,169,800	149,607,400	157,003,273	2,400,817,500	306,995,500
	112,994,600	116,867,500	208,965,450	54,563,500	2,511,833,558	112,924,840	118,050,650	73,313,800	212,223,290
Agricultural	39,206,400	116,875,400	523,308,300	35,413,600	51,782,800	107,279,600	15,767,106	20,348,383	493,519,200
	11,517,000	12,716,866	650,232,325	50,351,600	21,528,400	1,508,968	1,731,470,839	475,079,525	N/C
	897,480,005	448,806,140	569,158,365	117,741,472	533,424,153	141,026,100	489,095,108	481,835,364	30,803,100
	89,561,500	500,484,474	552,494,138	824,124,400	53,799,200	926,063,643	743,577,800	350,492,400	490,418,577
	92,205,900	29,844,390	61,855,500	N/C	222,765,300	625,502,470	55,852,700	28,699,500	185,705,508
	Alcona	Arenac	Berrien	Cheboygan	Delta	Gladwin	Houghton	Iron	Kent
	Alger	Baraga	Branch	Chippewa	Dickinson	Gogebic	Huron	Isabella	Keweenaw
	Allegan	Barry	Calhoun	Clare	Eaton	Grand Traverse	Ingham	Jackson	Lake
	Alpena	Bay	Cass	Clinton	Emmet	Gratiot	Ionia	Kalamazoo	Lapeer
	Antrim	Benzie	Charlevoix	Crawford	Genesee	Hillsdale	Iosco	Kalkaska	Leelanau

	Agricultural	Commercial	Industrial	Residential	Timber Cutover	Developmental	Total Real Property	Total Personal Property
Lenawee	1,007,428,954	458,053,100	128,266,500	3,322,344,129	N/C	N/C	4,916,092,683	350,764,176
Luce	6,238,100	17,957,400	2,848,900	220,062,400	925,600	DN/C	248,032,400	9,803,878
Mackinac	15,489,220	262,045,486	21,791,355	1,003,544,906	3,234,000	N/C	1,306,104,967	166,926,290
Macomb	220,248,750	5,788,324,737	2,824,800,370	32,133,108,137	N/O	N/C	40,966,481,994	1,999,960,856
Manistee	44,636,914	115,592,900	29,294,300	1,412,460,569	N/C	N/C	1,601,984,683	110,656,100
Marquette	11,700,750	538,575,000	286,230,600	2,549,067,440	50,195,350	N/C	3,435,769,140	349,778,029
Mason	108,001,900	161,839,900	476,449,900	1,582,441,486	NC	NC	2,328,733,186	289,357,100
Mecosta	225,503,370	183,310,400	57,690,700	1,460,833,100	N/C	NC	1,927,337,570	113,728,100
Menominee	118,127,652	84,251,577	43,015,240	867,571,808	N/C	N/O	1,112,966,277	80,514,862
Midland	193,732,117	564,941,955	272,078,900	2,694,811,222	N/O	N/C	3,725,564,194	546,831,500
Missaukee	169,276,800	52,901,700	12,094,300	685,427,400	NC	N/C	919,700,200	81,477,649
Monroe	628,802,045	865,514,724	352,838,469	5,330,316,632	N/C	N/C	7,177,471,870	1,156,068,434
Montcalm	519,327,100	201,344,500	57,012,100	2,079,462,400	N/C	N/C	2,857,146,100	238,267,500
Montmorency	21,318,200	30,971,200	9,628,600	596,122,400	2,426,400	N/C	660,466,800	35,333,377
Muskegon	153,624,600	774,295,200	210,650,800	5,388,749,000	N/C	N/O	6,527,319,600	381,338,500
Newaygo	253,272,400	130,919,100	56,056,200	1,882,961,158	N/C	N/C	2,323,208,858	139,159,800
Oakland	87,150,370	14,614,165,290	2,896,770,040	68,274,369,769	N/C	N/C	85,872,455,469	3,863,299,665
Oceana	194,802,808	103,828,600	41,664,600	1,527,395,120	N/C	N/C	1,867,691,128	68,214,200
Ogemaw	92,876,700	106,207,600	9,568,800	923,813,270	N/C	N/C	1,132,466,370	73,007,538
Ontonagon	10,507,323	18,184,282	32,035,005	272,599,903	21,591,841	N/C	354,918,354	27,094,694
Osceola	149,319,935	48,464,000	38,837,800	804,597,786	N/C	NC	1,041,219,521	102,077,300
Oscoda	13,050,000	23,929,200	8,817,300	428,163,805	N/C	NC	473,960,305	48,181,600
Otsego	51,667,000	231,671,805		1,246,118,500	NC	N/C	1,560,142,405	255,412,100
Ottawa	775,641,000	2,081,002,300	1,027,599,100	13,825,769,553	N/C	114,300	17,710,126,253	858,336,500
Presque Isle	83,489,600	31,836,400	28,101,300	771,813,080	84,000	N/N	915,324,380	48,106,350
Roscommon	5,916,900	109,904,100	2,243,800	1,784,015,750	NC	N/C	1,902,080,550	55,274,900
Saginaw	824,564,194	1,189,694,800	182,799,400	4,271,311,666	N/C	N/C	6,468,370,060	579,310,279
Saint Clair	498,810,880	791,350,500	610,829,000	6,109,184,271	N.S.	N/C	8,010,174,651	1,131,672,900
Saint Joseph	747,426,300	221,319,841	173,900,500	1,966,290,902	NC	N/C	3,108,937,543	295,677,795
Sanilac	1,359,215,527	133,994,485	30,357,532	1,212,572,387	N/C	N/C	2,736,139,931	202,614,767
Schoolcraft	6,965,100	32,521,400	13,371,800	384,748,105	1,114,200	NC	438,720,605	55,388,665
Shiawassee	606,545,300	241,064,275	49,748,770	1,883,209,265	S S	NC	2,780,567,610	287,961,509
Tuscola	1,009,862,700	107,878,700	41,794,000	1,425,401,950	SK	N/C	2,584,937,350	524,478,924
Van Buren	444,743,570	267,487,700	129,025,400	3,481,434,913	N N	S S	4,322,691,583	577,682,658
Washtenaw	569,765,919	5,525,972,300	612,443,500	18,040,722,162	N/C	32,548,800	24,781,452,681	1,256,257,518
Wayne	26,926,500	13,105,918,654	4,034,599,000	44,162,276,899	NC	4,250,000	61,333,971,053	4,524,291,213
Wexford	50,441,800	163,606,000	56,740,400	1,138,128,048	N/C	N/N	1,408,916,248	94,540,600
TOTALS	25,475,411,233	77,162,734,901	22,004,518,558	387,208,976,047	206,707,351	76,526,874	512,134,874,964	33,559,227,962

EQUALIZED VALUATIONS BY COUNTY BOARDS OF COMMISSIONERS - 2022

	Agricultural	Commercial	Industrial	Residential	Timber Cutover	Developmental	Total Real Property	Total Personal Property
Alcona	39,206,400	29,455,500	11,558,900	835,489,000	N N N N N N N N N N N N N N N N N N N	N/C	915,709,800	43,282,400
Alger	11,517,000	50,351,000	10,271,800	462,431,886		N/C	534,571,686	24,961,515
Allegan	897,480,005	643,131,784	331,075,000	6,003,295,825		2,768,600	7,877,751,214	394,452,400
Alpena	89,561,500	129,761,000	39,243,600	929,862,700		N/C	1,188,428,800	71,612,517
Antrim	92,205,900	112,994,600	10,034,400	2,689,628,100		N/C	2,904,863,000	90,662,400
Arenac	116,875,400	48,186,600	11,038,625	613,569,835	N/C	C C C C C K K K K K K K K K K K K K K K	789,670,460	52,428,150
Baraga	12,716,866	18,976,471	24,212,337	269,836,778	23,148,480		348,890,932	60,017,304
Bary	448,806,140	177,311,950	63,155,290	2,830,090,191	N/C		3,519,363,571	121,423,080
Bay	500,484,474	526,054,433	152,817,250	2,513,080,330	N/C		3,692,436,487	279,616,200
Benzie	29,844,390	116,449,924	9,170,200	2,039,205,278	N/C		2,194,669,792	49,770,500
Berrien Branch Calhoun Cass Charlevoix	523,308,300 650,232,325 569,158,365 552,494,138 61,855,500	858,082,900 175,662,970 625,185,474 112,563,300 208,965,450	1,305,006,000 48,378,221 240,017,635 59,208,600 49,484,000	7,759,996,764 1,405,393,534 3,244,380,055 2,609,214,528 3,044,867,241	Z Z Z Z Z Z Z Z Z Z Z Z Z Z Z Z Z Z Z	O O O O O O X X X X X	10,446,393,964 2,279,667,050 4,678,741,529 3,333,480,566 3,365,172,191	577,474,465 169,652,957 504,408,383 301,701,831 89,385,758
Cheboygan	35,413,600	169,527,000	7,420,070	1,837,737,152	NC	O O O O O X X X X X	2,050,097,822	74,193,950
Chippewa	50,351,600	204,607,700	28,045,300	1,197,353,700	NC		1,480,358,300	80,238,200
Clare	117,741,472	102,316,316	19,369,227	1,189,633,631	NC		1,429,060,646	156,304,367
Clinton	824,124,400	542,973,100	68,857,050	2,911,385,800	NC		4,347,340,350	200,815,382
Crawford	N/C	54,563,500	97,503,300	680,290,315	NC		832,357,115	55,455,000
Delta Dickinson Eaton Emmet Genesee	51,782,800 21,528,400 533,424,153 53,799,200 222,765,300	164,754,422 152,769,800 814,112,231 462,169,800 2,511,833,558	23,126,000 54,477,000 288,891,174 14,153,900 326,477,800	1,162,566,574 782,143,974 3,339,209,330 4,018,282,631 10,510,124,685	N/C 24,003,200 N/C N/C N/C	N/C N/C 9,097,900 N/C	1,402,229,796 1,034,922,374 4,984,734,788 4,548,405,531 13,571,201,343	194,166,900 95,173,200 320,487,073 144,493,593 843,078,800
Gladwin	107,279,600	59,832,800	10,702,300	1,122,155,353	N/C	N/C	1,299,970,053	64,261,358
Gogebic	1,508,968	55,686,864	13,982,498	577,592,564	25,007,657	N/C	673,778,551	89,606,440
Grand Traverse	141,026,100	1,492,152,445	106,765,000	6,532,550,258	N/C	N/C	8,272,493,803	309,408,000
Gratiot	926,063,643	149,607,400	50,433,200	768,490,675	N/C	N/C	1,894,594,918	602,599,203
Hillsdale	625,502,470	112,924,840	46,566,810	1,405,605,023	N/C	146,900	2,190,746,043	213,966,056
Houghton	15,767,106	195,101,854	23,210,442	1,096,257,454	15,338,430	983,374	1,346,658,660	73,887,092
Huron	1,731,470,839	134,888,300	55,280,700	1,338,125,860	N/C	N/C	3,259,765,699	710,108,500
Ingham	489,095,108	2,821,221,606	249,764,705	7,125,604,401	N/C	2,728,800	10,688,414,620	680,840,370
Ionia	743,577,800	157,003,273	46,040,400	1,772,251,356	N/C	N/C	2,718,872,829	139,146,600
Iosco	55,852,700	118,050,650	33,563,450	1,248,813,354	N/C	1,545,400	1,457,825,554	95,583,250
Iron Isabella Jackson Kalamazoo Kalkaska	20,348,383 475,079,525 482,432,948 350,492,400 28,699,500	40,294,624 583,526,900 777,463,453 2,400,817,500 73,313,800	45,184,861 37,275,797 169,304,993 510,446,350 11,890,100	552,251,638 1,464,719,551 4,979,574,342 8,617,217,828 997,890,880	36,634,493 N/C N/C N/C N/C	N/C N/C 179,400 N/C	694,713,999 2,560,601,773 6,408,955,136 11,878,974,078 1,111,794,280	68,033,779 488,293,345 557,063,906 676,435,503 160,340,400
Kent Keweenaw Lake Lapeer Leelanau	493,519,200 N/C 30,803,100 490,418,577 185,705,508	7,636,476,285 13,412,157 61,958,900 306,995,500 212,223,290	1,904,313,500 167,159 1,477,300 102,172,700 11,441,900	25,559,212,450 234,866,118 824,113,100 3,680,095,896 4,111,499,835	3,003,700 3,003,700 N/C N/C	7,968,500 N/C 3,698,700 N/C	35,601,489,935 251,449,134 918,352,400 4,583,381,373 4,520,870,533	1,703,616,000 6,912,482 41,126,600 241,717,628 67,920,070

33,559,227,962	512,202,114,348	76,526,874	206,707,351	387,275,059,205	22,004,880,324	77,162,293,616	25,476,646,978	TOTALS
94,540,600	1,408,916,248	N/C	N/C	1,138,128,048	56,740,400	163,606,000	50,441,800	Wexford
4,524,291,213	61,334,141,888	4,250,000	N/C	44,162,276,899	4,034,599,000	13,105,918,654	27,097,335	Wayne
1,256,257,518	24,781,452,681	32,548,800	N/C	18,040,722,162	612,443,500	5,525,972,300	569,765,919	Washtenaw
577,682,658	4,321,094,075	N/C	N/C	3,479,837,405	129,025,400	267,487,700	444,743,570	Van Buren
524,478,924	2,584,937,350	N/C	N/C	1,425,401,950	41,794,000	107,878,700	1,009,862,700	Tuscola
287,961,509	2,780,567,610	N/C	N/C	1,883,209,265	49,748,770	241,064,275	606,545,300	Shiawassee
55,388,665	439,715,980	N/C	1,114,200	385,793,602	13,371,800	32,471,278	6,965,100	Schoolcraft
202,614,767	2,736,496,684	N/C	N/C	1,212,929,140	30,357,532	133,994,485	1,359,215,527	Sanilac
295,677,795	3,109,026,700	N/C	N/C	1,966,290,902	173,900,500	221,408,998	747,426,300	Saint Joseph
1,131,672,900	8,010,174,651	NC	N/C	6,109,184,271	610,829,000	791,350,500	498,810,880	Saint Clair
579,310,279	6,468,370,060	N/C	N/C	4,271,311,666	182,799,400	1,189,694,800	824,564,194	Saginaw
55,274,900	1,902,080,550	N/C	N/C	1,784,015,750	2,243,800	109,904,100	5,916,900	Roscommon
48,106,350	915,324,380	N/C	84,000	771,813,080	28,101,300	31,836,400	83,489,600	Presque Isle
858,336,500	17,710,126,253	114,300	N/O	13,825,769,553	1,027,599,100	2,081,002,300	775,641,000	Ottawa
255,412,100	1,560,142,405	NC	NC	1,246,118,500		231,671,805	51,667,000	Otsego
48,181,600	473,960,305	N/C	N/C	428,163,805	8,817,300	23,929,200	13,050,000	Oscoda
102,077,300	1,041,219,521	NC	NC	804,597,786	38,837,800	48,464,000	149,319,935	Osceola
27.094.694	354.918.354	NC	21,591,841	272,599,903	32,035,005	18,184,282	10,507,323	Ontonadon
73,007,538	1,132,330,722	N/C	N/C	923,813,270	9,568,800	105,994,201	92,954,451	Ogemaw
5,665,299,065	1 867 528 718	Z Z	) C	1.527.235.392	41.664.600	103,825,918	194.802.808	Oceana
139,159,800	2,323,208,858	N N		1,662,961,138	2 896 770 040	130,919,100	233,272,400 R7 150 370	Oskland
381,338,500	6,527,319,600	N/C	N/C	5,388,749,000	210,650,800	774,295,200	153,624,600	Muskegon
35,333,377	660,466,800	N/C	2,426,400	596,122,400	9,628,600	30,971,200	21,318,200	Montmorency
238,267,500	2,857,146,100	NC	NC	2,079,462,400	57,012,100	201,344,500	519,327,100	Montcalm
1,156,068,434	7,177,471,870	NC	NC	5,330,316,632	352,838,469	865,514,724	628,802,045	Monroe
81,477,649	919,700,200	NC	NC	685,427,400	12,094,300	52,901,700	169,276,800	Missaukee
546,831,500	3,725,564,194	N/C	NC	2,694,811,222	272,078,900	564,941,955	193,732,117	Midland
80,514,862	1,112,966,277	N/C	N/C	867,571,808	43,015,240	84,251,577	118,127,652	Menominee
113,728,100	1,927,337,570	N/C	N/C	1,460,833,100	57,690,700	183,310,400	225,503,370	Mecosta
289,357,100	2,343,504,379	NO	NC	1,596,823,104	476,449,900	161,839,900	108,391,475	Mason
349 778 029	3 434 261 516	O'N	50.195.350	2,547,666,002	286,124,414	538,575,000	11,700,750	Marquette
110.656.100	1.601.984.683	N/C	NC	1,412,460,569	29,294,300	115,592,900	44,636,914	Manistee
1,999,960,856	40,966,481,994	N/C	N/C	32,133,108,137	2,824,800,370	5,788,324,737	220,248,750	Macomb
166,926,290	1,306,061,743	N/C	3,234,000	1,003,544,906	21,791,355	262,002,262	15,489,220	Mackinac
9,803,878	248,032,400	N/C	925,600	220,062,400	2,848,900	17,957,400	6,238,100	Luce
594,247,229	13,265,310,399	10,496,200	N/C	11,231,254,947	389,330,285	1,365,959,551	268,269,416	Livingston
350,764,176	4,916,092,683	N/C	N/C	3,322,344,129	128,266,500	458,053,100	1,007,428,954	Lenawee
Total Personal Property	Total Real Property	Developmental	Timber Cutover	Residential	Industrial	Commercial	Agricultural	

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Total Personal Property	0	0	0	0	0	0	0	0	0	0	0	0	0	00		0 0		0 0	0	•	0	0 (				0			0	C		0	0	0	0	0		0	ć		0	0 0	D.
Total Real Property	0	0	0	0	0	0	0	0	0	0	0	0	0	00		0 0			0		0	0 0			D.	0 (	0 0	0 0	0	c	0 0	0	0	0	0	0	0 0	00	6	00	0	0 0	O
Developmental	0	0	0	0	0	0	0	0	0	0	0	0	0	00		0 0					0	0 (	0 0			0	0 0		0	c	0 0	0	0	0	0	0	0 0	0		0 0	0	0	
Timber Cutover	0	0	0	0	0	0	0	0	0	0	0	0	0	0 0		0 (				•	0	0 (	0 0		D	0	0 0		0	c	0 0	0	0	0	0	0	0 0	00		0 0	0	0	0
Residential	0	0	0	0	0	0	0	0	0	0	0	0	0	00	1	0 (	0 0		0 0	<b>o</b>	0	0	0 (		Þ	0	0 (	0 0	0	C		0	0	0	0	0	00	0		0 0	0	0	0
Industrial	0	0	0	0	0	0	0	0	0	0	0	0	0	00	Ò	0 (	0 0	<b>o</b> c	o c		0	0	0 (	0	0	0	0 (	0 0	0	C		0	0	0	0	0	0 (		)	00	0	0	0
Commercial	0	0	0	0	0	0	0	0	0	0	0	0	0	o c	ò	0	0 0	0 0			0	0	0 (	0 0	>	0	0	0 0	0			0		0	0	0	0 (	0 0	Þ	0 0		0	0
Agricultural	0	0	0	0	0	0	0	0	0	0	0	0	0	0 C		0 ;	0 (	0 (			0	0	0	0 (	0	0							0	0	0	0	0	00	o	0 (		0	0
	Alcona	Alger	Allegan	Alpena	Antrim	Arenac	Baraga	Barry	Bay	Benzie	Berrien	Branch	Calhoun	Cass	Claire	Cheboygan	Chippewa	Clare	Clinton	Clawiold	Delta	Dickinson	Eaton	Emmet	Genesee	Gladwin	Gogebic	Grand Traverse	Gratiot Hilledale		Houghton	Huron	lonia	losco	Iron	Isabella	Jackson	Kalamazoo	Kalkaska	Kent	Keweenaw	Lapeer	Leelanau

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	Agricultural	Commercial	Industrial	Residential	Timber Cutover	Developmental	Total Real Property	Total Personal Property
Lenawee Livingston Luce Mackinac	0000	0000	0000	0000	0000	0000	0000	0000
Macomb Manistee Marquette Mason Mecosta	0 00000	o o o o o o	0 00000	0 00000	0 00000	0 00000	0 00000	0 00000
Midland Missaukee Monroe Montcalm Montmorency	0 0000	, , , ,	00000	00000	00000	00000	00000	
Muskegon Newaygo Oakland Oceana Ogemaw	0000		00000	00000	00000	00000	00000	0000
Ontonagon Osceola Oscoda Otsego Ottawa	0000	0000	0000	0000	0000	0000	00000	00000
Presque Isle Roscommon Saginaw Saint Clair Saint Joseph	0000		00000	00000	0000	00000	00000	00000
Sanilac Schoolcraft Shiawassee Tuscola Van Buren	0000	,	00000	00000	0000	00000	00000	00000
Washtenaw Wayne Wexford	000	000	000	000	000	000	000	
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Total Personal Property	43,282,400	52,428,150	577,474,465	74,193,950	194,166,900	64,261,358	73,887,092	68,033,779	1,703,616,000
	24,961,515	60,017,304	169,652,957	80,238,200	95,173,200	89,606,440	710,108,500	488,293,345	6,912,482
	394,452,400	121,423,080	504,408,383	156,304,367	320,487,073	309,408,000	680,840,370	557,063,906	41,126,600
	71,612,517	279,616,200	301,701,831	200,815,382	144,493,593	602,599,203	139,146,600	676,435,503	241,717,628
	90,662,400	49,770,500	89,385,758	55,455,000	843,078,800	213,966,056	95,593,250	160,340,400	67,920,070
Total Real Property	915,709,800	789,670,460	10,446,393,964	2,050,097,822	1,402,229,796	1,299,970,053	1,346,658,660	694,713,999	35,601,489,935
	534,571,686	348,890,932	2,279,667,050	1,480,358,300	1,034,922,374	673,778,551	3,259,765,699	2,560,601,773	251,449,134
	7,877,751,214	3,519,363,571	4,678,741,529	1,429,060,646	4,984,734,788	8,272,493,803	10,688,414,620	6,408,955,136	918,352,400
	1,188,428,800	3,692,436,487	3,333,480,566	4,347,340,350	4,548,405,531	1,894,594,918	2,718,872,829	11,878,974,078	4,583,381,373
	2,904,863,000	2,194,669,792	3,365,172,191	832,357,115	13,571,201,343	2,190,746,043	1,457,825,554	1,111,794,280	4,520,870,533
Developmental	N/C N/C 2,768,600 N/C N/C	N N N N N N N N N N N N N N N N N N N	NC N	N/C N/C N/C	N/C N/C 9,097,900 N/C	N/C N/C N/C N/C 146,900	983,374 N/C 2,728,800 1,545,400	N/C N/C 179,400 N/C	7,968,500 N/C N/C 3,698,700
Timber Cutover	O O O O S S S S S S S S S S S S S S S S	N/C 23,148,480 N/C N/C N/C	O O O O O X X X X	O O O O O N	N/C 24,003,200 N/C N/C	N/C 25,007,657 N/C N/C	15,338,430 N/C N/C N/C	36,634,493 N/C N/C N/C N/C	3,003,700 3,003,700 N/C N/C
Residential	835,489,000	613,569,835	7,759,996,764	1,837,737,152	1,162,566,574	1,122,155,353	1,096,257,454	552,251,638	25,559,212,450
	462,431,886	269,836,778	1,405,393,534	1,197,353,700	782,143,974	577,592,564	1,338,125,860	1,464,719,551	234,866,118
	6,003,295,825	2,830,090,191	3,244,380,055	1,189,633,631	3,339,209,330	6,532,550,258	7,125,604,401	4,979,574,342	824,113,100
	929,862,700	2,513,080,330	2,609,214,528	2,911,385,800	4,018,282,631	768,490,675	1,772,251,356	8,617,217,828	3,680,095,896
	2,689,628,100	2,039,205,278	3,044,867,241	680,290,315	10,510,124,685	1,405,605,023	1,248,813,354	997,890,880	4,111,499,835
Industrial	11,558,900	11,038,625	1,305,006,000	7,420,070	23,126,000	10,702,300	23,210,442	45,184,861	1,904,313,500
	10,271,800	24,212,337	48,378,221	28,045,300	54,477,000	13,982,498	55,280,700	37,275,797	167,159
	331,075,000	63,155,290	240,017,635	19,369,227	288,891,174	106,765,000	249,764,705	169,304,993	1,477,300
	39,243,600	152,817,250	59,208,600	68,857,050	14,153,900	50,433,200	46,040,400	510,446,350	102,172,700
	10,034,400	9,170,200	49,484,000	97,503,300	326,477,800	46,566,810	33,563,450	11,890,100	11,441,900
Commercial	29,455,500	48,186,600	858,082,900	169,527,000	164,754,422	59,832,800	195,101,854	40,294,624	7,636,476,285
	50,351,000	18,976,471	175,662,970	204,607,700	152,769,800	55,686,864	134,888,300	583,526,900	13,412,157
	643,131,784	177,311,950	625,185,474	102,316,316	814,112,231	1,492,152,445	2,821,221,606	777,463,453	61,958,900
	129,761,000	526,054,433	112,563,300	542,973,100	462,169,800	149,607,400	157,003,273	2,400,817,500	306,995,500
	112,994,600	116,449,924	208,965,450	54,563,500	2,511,833,558	112,924,840	118,050,650	73,313,800	212,223,290
Agricultural	39,206,400	116,875,400	523,308,300	35,413,600	51,782,800	107,279,600	15,767,106	20,348,383	493,519,200
	11,517,000	12,716,866	650,232,325	50,351,600	21,528,400	1,508,968	1,731,470,839	475,079,525	N/C
	897,480,005	448,806,140	569,158,365	117,741,472	533,424,153	141,026,100	489,095,108	482,432,948	30,803,100
	89,561,500	500,484,474	552,494,138	824,124,400	53,799,200	926,063,643	743,577,800	350,492,400	490,418,577
	92,205,900	29,844,390	61,855,500	N/C	222,765,300	625,502,470	55,852,700	28,699,500	185,705,508
	Alcona	Arenac	Berrien	Cheboygan	Delta	Gladwin	Houghton	Iron	Kent
	Alger	Baraga	Branch	Chippewa	Dickinson	Gogebic	Huron	Isabella	Keweenaw
	Allegan	Barry	Calhoun	Clare	Eaton	Grand Traverse	Ingham	Jackson	Lake
	Alpena	Bay	Cass	Clinton	Emmet	Gratiot	Ionia	Kalamazoo	Lapeer
	Antrim	Benzie	Charlevoix	Crawford	Genesee	Hillsdale	Iosco	Kalkaska	Leelanau

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	Agricultural	Commercial	Industrial	Residential	Timber Cutover	Developmental	Total Real Property	Total Personal Property
000000	1 007 429 054	759 052 400	400 000	0000000	0,14	011		
Lellawee	+06,02+,100,1	400,000,100	126,200,300	0,322,344,129	2		4,910,092,083	350,764,176
Livingston	268,269,416	1,365,959,551	389,330,285	11,231,254,947	NC	10,496,200	13,265,310,399	594,247,229
Luce	6,238,100	17,957,400	2,848,900	220,062,400	925,600	NC	248,032,400	9.803.878
Mackinac	15.489.220	262,002,262	21 791 355	1 003 544 906	3 234 000	C/N	1 306 061 743	166 026 200
Macomb	220 248 750	E 700 207 707	026,000,000	700 400 400 401	000,	2 2	24,100,000,1	100,920,230
Maccin	250,240,730	0,100,024,101		92,133,100,137			40,900,481,994	1,999,960,856
Manistee	44 636 914	115 592 900	29 294 300	1 412 460 569	C/N	C/N	1 601 081 683	110 656 100
Margiette	11 700 750	538 575 000	286,127,444	2 547 886 002	50 405 250		000,400,100,1	110,030,100
Mandacine	00,700,711	338,373,000	414,471,002	2,347,999,002	000,081,00	٥ ا	3,434,261,516	349,778,029
Mason	108,391,475	161,839,900	476,449,900	1,596,823,104	NC	NC	2,343,504,379	289,357,100
Mecosta	225,503,370	183,310,400	57,690,700	1,460,833,100	NC	NC	1,927,337,570	113,728,100
Menominee	118,127,652	84,251,577	43,015,240	867,571,808	N/C	N/C	1,112,966,277	80,514,862
								Consideration of the Constant
Midland	193,732,117	564,941,955	272,078,900	2,694,811,222	NC	N/C	3,725,564,194	546,831,500
Missaukee	169,276,800	52,901,700	12,094,300	685,427,400	NC	NC	919,700,200	81.477.649
Monroe	628,802,045	865,514,724	352,838,469	5.330.316.632	NC	N/C	7,177,471,870	1 156 068 434
Montcalm	519,327,100	201,344,500	57.012.100	2,079,462,400	N/C	C/N	2 857 146 100	238 267 500
Montmorency	21.318.200	30,971,200	9 628 600	596 122 400	2 426 400	CN	660 466 800	35 333 377
						)	000	0,000
Muskegon	153,624,600	774,295,200	210,650,800	5,388,749,000	N/C	N/C	6,527,319,600	381,338,500
Newaydo	253,272,400	130,919,100	56,056,200	1.882.961.158	NC	N/C	2,323,208,858	139,159,800
Oakland	87,150,370	14.614.165.290	2.896,770,040	68,274,369,769	NC	C/N	85,872,455,469	3 863 299 665
Oceana	194,802,808	103,825,918		1,527,235,392	CN	CN	1 867 528 718	68 214 200
Ogemaw	92,954,451	105,994,201	9,568,800	923,813,270	N/C	O/N	1,132,330,722	73.007.538
)								
Ontonagon	10,507,323	18,184,282	32,035,005	272,599,903	21,591,841	N/C	354,918,354	27,094,694
Osceola	149,319,935	48,464,000	38,837,800	804,597,786	N/C	N/C	1,041,219,521	102,077,300
Oscoda	13,050,000	23,929,200	8,817,300	428,163,805	NC	N/C	473,960,305	48,181,600
Otsego	51,667,000	231,671,805	30,685,100	1,246,118,500	NC	N/C	1,560,142,405	255,412,100
Ottawa	775,641,000	2,081,002,300	1,027,599,100	13,825,769,553	N/C	114,300	17,710,126,253	858,336,500
	00 400 600	24 026 400	20 404 200	774 042 000	000	Ç.	000 100 110	00000
Pesque Isle	03,469,000	31,030,400	26,101,300	1 784 045 750	04,000 N/C		913,324,380	48,106,350
KOSCOIIIIIOII	008,018,0	109,804,100	2,243,600	1,704,013,730			1,902,080,550	55,274,900
Saginaw	624,364,194	1,189,694,800	182,799,400	4,471,311,000			0,408,370,000	978,310,279
Saint Clair	496,610,880	791,350,500	010,829,000	0,109,184,271			8,010,174,651	1,131,6/2,900
saint Joseph	747,426,300	221,408,998	006,008,871	706,082,086,1	) E	S	3,109,026,700	295,677,795
Sanilac	1.359.215.527	133.994.485	30,357,532	1.212.929.140	N/C	N/C	2.736.496.684	202.614.767
Schoolcraft	6,965,100	32.471.278	13,371,800	385,793,602	1.114.200	O/N	439.715.980	55,388,665
Shiawassee	606,545,300	241,064,275	49,748,770	1,883,209,265	SN	N/C	2,780,567,610	287,961,509
Tuscola	1,009,862,700	107,878,700	41,794,000	1,425,401,950	SN	SN	2,584,937,350	524.478.924
Van Buren	444,743,570	267,487,700	129,025,400	3,479,837,405	N/C	N/C	4,321,094,075	577,682,658
	700	000	0.00	07007			700	
Washtenaw	569,765,919	5,525,972,300	612,443,500	18,040,722,162	S S	32,548,800	24,781,452,681	1,256,257,518
Wayne	27,097,335	13,105,918,654	4,034,599,000	44,162,276,899	S S	4,250,000	61,334,141,888	4,524,291,213
Wexford	50,441,800	163,606,000	56,740,400	1,138,128,048	NC	N/C	1,408,916,248	94,540,600
TOTALS	25,476,646,978	77,162,293,616	22,004,880,324	387,275,059,205	206,707,351	76,526,874	512,202,114,348	33,559,227,962

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2022 STATE EQUALIZED VALUATIONS BY STATE TAX COMMISSION

	Agricultural	Commercial	Industrial	Residential	Timber Cutover	Developmental	Total Real Property	Total Personal Property
Alcona Alger Allegan Alpena Antrim	39,206,400 11,517,000 897,480,005 89,561,500 92,205,900	29,455,500 50,351,000 643,131,784 129,761,000 112,994,600	11,558,900 10,271,800 331,075,000 39,243,600 10,034,400	835,489,000 462,431,886 6,003,295,825 929,862,700 2,689,628,100	NC C C C C C C C C C C C C C C C C C C	N/C 2,768,600 N/C N/C	915,709,800 534,571,686 7,877,751,214 1,188,428,800 2,904,863,000	43,282,400 24,961,515 394,452,400 71,612,517 90,662,400
Arenac Baraga Barry Bay Benzie	116,875,400 12,716,866 448,806,140 500,484,474 29,844,390	48,186,600 18,976,471 177,311,950 526,054,433 116,449,924	11,038,625 24,212,337 63,155,290 152,817,250 9,170,200	613,569,835 269,836,778 2,830,090,191 2,513,080,330 2,039,205,278	N/C 23,148,480 N/C N/C N/C	O O O O O Z Z Z Z Z	789,670,460 348,890,932 3,519,363,571 3,692,436,487 2,194,669,792	52,428,150 60,017,304 121,423,080 279,616,200 49,770,500
Berrien Branch Calhoun Cass Charlevoix	523,308,300 650,232,325 569,158,365 552,494,138 61,855,500	858,082,900 175,662,970 625,185,474 112,563,300 208,965,450	1,305,006,000 48,378,221 240,017,635 59,208,600 49,484,000	7,759,996,764 1,405,393,534 3,244,380,055 2,609,214,528 3,044,867,241	NC C C C C C C C C C C C C C C C C C C	O O O O O O O O O O O O O O O O O O O	10,446,393,964 2,279,667,050 4,678,741,529 3,333,480,566 3,365,172,191	577,474,465 169,652,957 504,408,383 301,701,831 89,385,758
Cheboygan Chippewa Clare Clinton Crawford	35,413,600 50,351,600 117,741,472 824,124,400 N/C	169,527,000 204,607,700 102,316,316 542,973,100 54,563,500	7,420,070 28,045,300 19,369,227 68,857,050 97,503,300	1,837,737,152 1,197,353,700 1,189,633,631 2,911,385,800 680,290,315	N/C N/C N/C N/C	O O O O O O O O O O O O O O O O O O O	2,050,097,822 1,480,358,300 1,429,060,646 4,347,340,350 832,357,115	74,193,950 80,238,200 156,304,367 200,815,382 55,455,000
Delta Dickinson Eaton Emmet Genesee	51,782,800 21,528,400 533,424,153 53,799,200 222,765,300	164,754,422 152,769,800 814,112,231 462,169,800 2,511,833,558	23,126,000 54,477,000 288,891,174 14,153,900 326,477,800	1,162,566,574 782,143,974 3,339,209,330 4,018,282,631 10,510,124,685	N/C 24,003,200 N/C N/C	N/C N/C 9,097,900 N/C N/C	1,402,229,796 1,034,922,374 4,984,734,788 4,548,405,531 13,571,201,343	194,166,900 95,173,200 320,487,073 144,493,593 843,078,800
Gladwin Gogebic Grand Traverse Gratiot Hillsdale	107,279,600 1,508,968 141,026,100 926,063,643 625,502,470	59,832,800 55,686,864 1,492,152,445 149,607,400 112,924,840	10,702,300 13,982,498 106,765,000 50,433,200 46,566,810	1,122,155,353 577,592,564 6,532,550,258 768,490,675 1,405,605,023	N/C 25,007,657 N/C N/C	N/C N/C N/C N/C 146,900	1,299,970,053 673,778,551 8,272,493,803 1,894,594,918 2,190,746,043	64,261,358 89,606,440 309,408,000 602,599,203 213,966,056
Houghton Huron Ingham Ionia Iosco	15,767,106 1,731,470,839 489,095,108 743,577,800 55,852,700	195,101,854 134,888,300 2,821,221,606 157,003,273 118,050,650	23,210,442 55,280,700 249,764,705 46,040,400 33,563,450	1,096,257,454 1,338,125,860 7,125,604,401 1,772,251,356 1,248,813,354	15,338,430 N/C N/C N/C N/C	983,374 N/C 2,728,800 N/C 1,545,400	1,346,658,660 3,259,765,699 10,688,414,620 2,718,872,829 1,457,825,554	73,887,092 710,108,500 680,840,370 139,146,600 95,593,250
Iron Isabella Jackson Kalamazoo Kalkaska	20,348,383 475,079,525 482,432,948 350,492,400 28,699,500	40,294,624 583,526,900 777,463,453 2,400,817,500 73,313,800	45,184,861 37,275,797 169,304,993 510,446,350 11,890,100	552,251,638 1,464,719,551 4,979,574,342 8,617,217,828 997,890,880	36,634,493 N/C N/C N/C N/C	N/C N/C 179,400 N/C	694,713,999 2,560,601,773 6,408,955,136 11,878,974,078 1,111,794,280	68,033,779 488,293,345 557,063,906 676,435,503 160,340,400
Kent Keweenaw Lake Lapeer Leelanau	493,519,200 N/C 30,803,100 490,418,577 185,705,508	7,636,476,285 13,412,157 61,958,900 306,995,500 212,223,290	1,904,313,500 167,159 1,477,300 102,172,700 11,441,900	25,559,212,450 234,866,118 824,113,100 3,680,095,896 4,111,499,835	3,003,700 3,003,700 N/C N/C	7,968,500 N/C N/C 3,698,700	35,601,489,935 251,449,134 918,352,400 4,583,381,373 4,520,870,533	1,703,616,000 6,912,482 41,126,600 241,717,628 67,920,070

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Lenawee	1,007,428,954	458,053,100	128,266,500	3,322,344,129	N/C	D/N	4 916 092 683	350 764 176
Livingston	268.269.416	1.365,959,551	389,330,285	11 231 254 947	O'N	10 496 200	13 265 310 399	504 247 229
Luce	6.238.100	17,957,400	2,848,900	220,062,400	925 600	C/N	248 032 400	0 803 878
Mackinac	15.489.220	262,002,262	21.791.355	1.003.544.906	3 234 000	) Z	1 306 061 743	166 926 290
Macomb	220.248.750	5.788,324.737	2.824,800,370	32, 133, 108, 137	2/N		40 966 481 994	1 999 960 856
								000,000,000,000
Manistee	44,636,914	115,592,900	29,294,300	1,412,460,569	NC	NC	1,601,984,683	110,656,100
Marquette	11,700,750	538,575,000	286,124,414	2,547,666,002	50,195,350	NC	3,434,261,516	349,778,029
Mason	108,391,475	161,839,900	476,449,900	1,596,823,104	N/C	N/C	2,343,504,379	289,357,100
Mecosta	225,503,370	183,310,400	57,690,700	1,460,833,100	N/C	N/C	1,927,337,570	113,728,100
Menominee	118,127,652	84,251,577	43,015,240	867,571,808	N/C	N/C	1,112,966,277	80,514,862
Midland	193.732.117	564.941.955	272.078.900	2.694.811.222	CZ	C/N	3 725 564 194	546 831 500
Missaukee	169 276 800	52 901 700	12 094 300	685 427 400	O C		000 000 000	040,000,000
Montoe	628 602 048	965 514 724	75,039,300	005,1421,400			919,700,200	81,47,1649
Montooling	640 227 400	201,214,724	332,030,409	2,330,310,032			0,177,471,870	1,156,068,434
Montmorency	21,318,200	30,971,200	9,628.600	596.122.400	2.426.400	) C	660,466,800	238,267,500
				111	001.01	2	000,000	10,000,00
Muskegon	153,624,600	774,295,200	210,650,800	5,388,749,000	NC	NC	6,527,319,600	381,338,500
Newaygo	253,272,400	130,919,100	56,056,200	1,882,961,158	N/C	N/C	2,323,208,858	139,159,800
Oakland	87,150,370	14,614,165,290	2,896,770,040	68,274,369,769	NC	N/C	85,872,455,469	3,863,299,665
Oceana	194,802,808	103,825,918	41,664,600	1,527,235,392	NC	N/C	1,867,528,718	68,214,200
Ogemaw	92,954,451	105,994,201	9,568,800	923,813,270	N/C	N/C	1,132,330,722	73,007,538
Ontonagon	10,507,323	18,184,282	32,035,005	272,599,903	21.591.841	N/C	354.918.354	27.094.694
Osceola	149.319.935	48,464,000	38,837,800	804 597 786	CX	C/N	1 041 219 521	102 077 300
Oscoda	13,050,000	23,929,200	8,817,300	428,163,805	O N	O N	473.960.305	48.181.600
Otsego	51,667,000	231,671,805	30,685,100	1,246,118,500	NC NC	N/C	1.560.142.405	255,412,100
Ottawa	775,641,000	2,081,002,300	1,027,599,100	13,825,769,553	N/C	114,300	17,710,126,253	858,336,500
Dracerie Isla	83 489 600	31 836 400	28 101 300	771 R13 DBD	000 8	CIN	045 324 380	10 106 250
Roscommon	5 916 900	109 904 100	2 243 800	1 784 015 750	ON'to		1 002 080 550	45,105,330
Sadinaw	824 564 194	1 189 694 800	182 799 400	A 274 341 666			6.468.370.060	570 340 370
Saint Clair	498 810 880	791 350 500	610,829,000	6 109 184 271			8 010 174 651	1 131 672 000
Saint Joseph	747 426 300	221,408,998	173 900 500	1,166,184,27,1	O Z	O C	3 109 026 700	295,572,390
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Sanilac	1,359,215,527	133,994,485	30,357,532	1,212,929,140	N/C	N/C	2,736,496,684	202,614,767
Schoolcraft	6,965,100	32,471,278	13,371,800	385,793,602	1,114,200	N/C	439,715,980	55,388,665
Shiawassee	606,545,300	241,064,275	49,748,770	1,883,209,265	NC	N/C	2,780,567,610	287,961,509
Tuscola	1,009,862,700	107,878,700	41,794,000	1,425,401,950	NC	N/C	2,584,937,350	524,478,924
Van Buren	444,743,570	267,487,700	129,025,400	3,479,837,405	N/C	N/C	4,321,094,075	577,682,658
Washtenaw	569,765,919	5,525,972,300	612,443,500	18,040,722,162	N/C	32,548,800	24,781,452,681	1,256,257,518
Wayne	27,097,335	13,105,918,654	4,034,599,000	44,162,276,899	NC	4,250,000	61,334,141,888	4,524,291,213
Wexford	50,441,800	163,606,000	56,740,400	1,138,128,048	N/C	N/C	1,408,916,248	94,540,600
TOTALS	25 476 646 078	070						

# PERSONNEL COMMITTEE MEETING May 31, 2022 1:00 PM Conference Rm F

PRESENT: Marilynn Bradstrom - Chair, Tom O'Neil, and Ray Steinke

OTHERS PRESENT: Mindy Taylor

CALL TO ORDER: 1:00 PM

**OLD BUSINESS: NONE** 

#### **NEW BUSINESS:**

Request for Approval of Position Reduction:
 County Clerk Marcee Purcell recommended reducing one of the Secretary positions in
 her office to a .5 FTE (Regular Part Time) working five 7.5 hour days per pay period.
 This would qualify the position for participation in MERS and the accrual of vacation
 and sick leave on a pro-rata basis. The Committee will recommend to the Board of
 Commissioners that the recommendation be approved.

Meeting: At the Call of the Chair. Adjournment: 1:14 PM

#### SHERIFF AND JAIL COMMITTEE MINUTES June 1, 2022 10:00 AM Conf Rm F

Call to Order: 10:00 AM

PRESENT: Tom O'Neil – Chair, Linda Howard, Jerrilynn Strong, Sheriff Miller, Undersheriff Williams, Capt. Wood, Lt. Danielson, and Mindy Taylor.

#### PUBLIC COMMENT:

None

#### SHERIFF'S REPORT:

- Marine Boat: Lt. Danielson presented a quote for a new marine patrol boat. After much discussion the Committee went to the boat garage to view the current condition of the boats. Lt. Danielson will be available at 10:30 tomorrow to take anyone on the full board to view them as well.
- Personnel: Sgt. Ruggles retired as of yesterday. Darcy Mann has been promoted to Sergeant.
- New Hires: Two new road patrol deputies have come on board. One has already started the FTO process, and one will be starting soon. Background checks are currently being done on another to extend an offer of employment.
- Victim Services Unit: The unit has been deployed multiple times already and doing an excellent job.
- Mecosta County Youth Academy: The academy is happening July 18-22. They currently have 14 applicants and are hoping to have 16 by the time the class starts.
- The Sheriff advised that recruitment and retention is improving for road patrol positions. Capt. Wood advised there are still two vacancies in the Jail.

#### **UNDERSHERIFF'S REPORT:**

None

#### JAIL ADMINISTRATOR'S REPORT:

• None

#### MEMBER COMMENTS:

• Scams: Ms. Howard asked what process we have for investigating scams. The Sheriff gave an explanation based on different types of scams.

ADJOURNMENT: 11:05 AM

NEXT MEETING: July 6, 2022 at 10:00 AM

Telephone: 989-672-3700

Fax: 989-672-4011

### TUSCOLA COUNTY **BOARD OF COMMISSIONERS**

125 W. Lincoln Street Suite 500 Caro, MI 48723

At a regular meeting of the Board of Commissioners for the County of Tuscola, State of Michigan, on the 26<sup>th</sup> day of May, 2022 with the meeting called to order at 8:00 a.m.

Commissioners Present: Thomas young, Thomas Bardwell, Kim Vaughan, Dong DuRussel, Dan Brimshan

Commissioners Absent:

The following resolution was offered by Commissioner Ouluse, seconded by Commissioner Vauxa,

### **RESOLUTION 2022-12**

RESOLUTION OPPOSING MICHIGAN HOUSE BILLS 4729, 4730, 4731, & 4732

WHEREAS, Zillow, a for-profit corporation from Seattle, WA, has been lobbying the Michigan Legislature to pass legislation that undermines the integrity of Register of Deeds and Treasurer Offices across the State of Michigan; and

WHEREAS, the legislation that Zillow is lobbying for would require Register of Deeds and Treasurer Office across the State of Michigan to provide for-profit corporations copies of any official records maintained by those offices at a significant discount or in some instances free of any charge. As a result, the taxpayers will be responsible for picking up the tab for providing these records and the financial burden created by the loss of revenue for these offices; and

WHEREAS, if these Bills become law, Zillow and other for-profit corporations will have the ability to demand the manner in which the Register of Deeds and Treasurer must provide copies of official records; and

WHEREAS, if these Bills become law, they would impose new restrictions and limits on what Register of Deeds and Treasurer Offices can charge for parcel cards, and would burden Michigan taxpayers with the cost to provide records to out-of-state entities and corporate organizations; and

WHEREAS, Zillow and other corporations will capitalize on selling publicly owned records, provided to them free of charge, while at the same time placing Michigan residents at a higher risk for fraud and theft; and

WHEREAS, the Michigan Association of Counties, Michigan Association of County Treasurers, Michigan Association of County Clerks, Michigan Association of Register of Deeds, and the Michigan Municipal League are united in opposing Michigan House Bills 4729, 4730, 4731, & 4732.

THEREFORE, BE IT RESOLVED, that Tuscola County Board of Commissioners OPPOSE Michigan House Bills 4729, 4730, 4731, & 4732, as private corporations should not benefit financially from public records at the expense of Michigan taxpayers; and

**BE IT FURTHER RESOLVED** that a copy of this Resolution be sent to Governor Gretchen Whitmer, Speaker of the Michigan House of Representatives, Majority Leader of the Michigan Senate, Senator Kevin Daley, Representative Phil Green, the Michigan Association of Counties, Michigan Association of County Treasurers, Michigan Association of County Clerks, Michigan Association of Register of Deeds, and the Michigan Municipal League.

Ayes: Young, Vaughan, Durase, Bardwill Nays: Burnshaw

Absent: noul

Resolution declared approved dated this 26<sup>th</sup> day of May, 2022.

Date Yray 24, 2022

Thomas Bardwell, 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 May 26, 2022.

Date May 26, 2022

Tuscola County Clerk



COURT HOUSE Tawas City, Michigan 48763

#### RESOLUTION

**DATE:** June 1, 2022

#### THE HONORABLE BOARD OF COMMISSIONERS:

WHEREAS, Zillow has spearheaded legislation to undermine the integrity of the Register of Deeds' and Treasurers' offices across the state of Michigan, which will greatly reduce revenues needed to fund the daily operation of both offices, and,

WHEREAS, Zillow, a for profit corporation, is lobbying the State of Michigan legislature to pass legislation that will provide them copies of any official records maintained by both the Register of Deeds' and the Treasurers' offices at an insignificant fee or, in some cases, 100% free of charge and,

WHEREAS, if these Bills become law, Zillow will have the ability to demand the manner in which the Register of Deeds and Treasurer must provide copies of official records and,

WHEREAS, if these Bills become law, they would impose new restrictions and limits on what the Register of Deeds and Treasurer Offices can charge for parcel cards and,

WHEREAS, the burden to fund the Register of Deeds and the Treasury Departments would fall more heavily on the taxpayers of Iosco County due to providing official records to out-of-state entities and corporate organizations and,

WHEREAS, Zillow will profit on selling publicly owned records, provided to them free of charge, while at the same time placing Iosco County and other Michigan residents at a higher risk for fraud and theft and,

WHEREAS, the Michigan Association of Counties, the Michigan Association of County Treasurers, Michigan Association of County Clerks, the Michigan Municipal League, and the Michigan Association of Register of Deeds, all bipartisan organizations, are united in opposing Michigan House Bills 4729, 4730, 4731, 4732 and,

NOW THEREFORE BE IT RESOLVED, that the Iosco County Board of Commissioners stand in solidarity with the Iosco County Register of Deeds and the Iosco County Treasurer to oppose HB's 4729, 4730, 4731, 4732 and stand up to corporations that data mine and benefit financially from public records at the expense of the taxpayers and,

BE IT FURTHER RESOLVED, that a copy of this resolution in opposition to the above bills be forwarded to the Speaker of the House of Representatives, Representative Jason Wentworth, Senate Majority Leader, Senator Mike Shirkey, the Senate Representative for Iosco County, Senator Jim Stamas, the House of Representatives for Iosco County, Representative Sue Allor, and the Governor of the State of Michigan, Governor Gretchen Whitmer, The Michigan Association of Counties, Michigan Association of County Clerks, and the Michigan Association of Register of Deeds.

Move?

Support:

Roll Call:

Aves 4

Nays &

Absent \_\_\_\_

#### CASS COUNTY BOARD OF COMMISSIONERS

#### R-120-22

#### A RESOLUTION OPPOSING MICHIGAN HOUSE BILLS 4729, 4730, 4731, & 4732

WHEREAS, Zillow, a for-profit corporation from Seattle, WA, has been lobbying the Michigan Legislature to pass legislation that undermines the integrity of Register of Deeds and Treasurer Offices across the State of Michigan; and

WHEREAS, the legislation that Zillow is lobbying for would require Register of Deeds and Treasurer Office across the State of Michigan to provide for-profit corporations copies of any official records maintained by those offices at a significant discount or in some instances free of any charge. As a result, the taxpayers will be responsible for picking up the tab for providing these records and the financial burden created by the loss of revenue for these offices; and

**WHEREAS,** if these Bills become law, Zillow and other for-profit corporations will have the ability to demand the manner in which the Register of Deeds and Treasurer must provide copies of official records; and

**WHEREAS,** if these Bills become law, they would impose new restrictions and limits on what Register of Deeds and Treasurer Offices can charge for parcel cards, and would burden Michigan taxpayers with the cost to provide records to out-of-state entities and corporate organizations; and

**WHEREAS,** Zillow and other corporations will capitalize on selling publicly owned records, provided to them free of charge, while at the same time placing Michigan residents at a higher risk for fraud and theft; and

**WHEREAS**, the Michigan Association of Counties, Michigan Association of County Treasurers, Michigan Association of County Clerks, Michigan Association of Register of Deeds, and the Michigan Municipal League are united in opposing Michigan House Bills 4729, 4730, 4731, & 4732.

**THEREFORE, BE IT RESOLVED,** that the Cass County Board of Commissioners OPPOSE Michigan House Bills 4729, 4730, 4731, & 4732, as private corporations should not benefit financially from public records at the expense of Michigan taxpayers; and

**BE IT FURTHER RESOLVED** that a copy of this Resolution be sent to Governor Gretchen Whitmer, the Speaker of the Michigan House of Representatives, the Majority Leader of the Michigan Senate, Senator Kim LaSata, Representative Steve Carra, Representative Brad Paquette, the Michigan Association of Counties, the Michigan Association of County Treasurers, the Michigan Association of County Clerks, the Michigan Association of Register of Deeds, and the Michigan Municipal League.

#### ADOPTED THIS 2<sup>nd</sup> DAY OF JUNE 2022

ATTEST:

Monica McMichael, Clerk/Register

COUNTY OF CASS

Dwight Wyes, Chair

CASS COUNTY-BOARD-OF COMMISSIONERS

May 13, 2022 MISCELLANEOUS RESOLUTION

Sponsored By:

IN RE: Urging State Legislature to Amend the Michigan Auto Insurance Reform Act to Amend the Reimbursement Cap for Auto Accident Victims and Home Health Care.

Chairperson and Members of the Board:

NOW THEREFORE BE IT RESOLVED that the \_\_\_\_\_ County Board of Commissioners hereby urges the Michigan Legislature to amend the Michigan No-Fault Auto Insurance Reform Act to address a sustainable fee cap (i.e. Michigan's Workman's Compensation Fee Cap for Ancillary Services) for Home Health Care providers, in order to uphold these benefits that have been paid for by the survivors who are currently receiving and who will receive in-home, long-term care, when purchasing an Unlimited PIP Auto Insurance policy, paid by the Michigan Catastrophic Claims Association.

BE IT FURTHER RESOLVED that the \_\_\_\_\_ County Clerk/
Register of Deeds is requested to forward copies of the adopted
resolution to the Governor of the State of Michigan, the State Senate
Majority and Minority leaders, the State House Speaker and Minority
Leader, the members of the \_\_\_\_ County delegation to the Michigan
Legislature, and the other 82 counties of Michigan as Commissioner
Correspondence.

May 13, 2022 MISCELLANEOUS RESOLUTION

Sponsored By:

IN RE: Urging State Legislature to Amend the Michigan Auto Insurance Reform Act to Amend the Reimbursement Cap for Auto Accident Victims and Home Health Care.

Chairperson and Members of the Board:

WHEREAS the Michigan No-Fault Auto Insurance Reform Act of 2019 introduced a fee cap, which took final effect on July 1, 2021; this cap set percentage limits on how much residential care facilities, home health care providers, and other persons can be reimbursed for providing treatment/care to auto accident victims; and

WHEREAS these reimbursement caps are 55% of the reimbursement rates that Home Care Providers were collecting in 2019;

WHEREAS, 55% of a Home Health Care provider's 2019 collections, is an unsustainable reimbursement cap to continue caring for catastrophically injured individuals following an auto accident; and

NOW THEREFORE BE IT RESOLVED that the \_\_\_\_ County Board of Commissioners hereby urges the Michigan Legislature to amend the Michigan No-Fault Auto Insurance Reform Act to address a sustainable fee cap (i.e. Michigan's Workman's Compensation Fee Cap for Ancillary Services) for Home Health Care providers, in order to uphold these benefits that have been paid for by the survivors who are currently receiving and who will receive in-home, long-term care, when purchasing an Unlimited PIP Auto Insurance policy, paid by the Michigan Catastrophic Claims Association.

BE IT FURTHER RESOLVED that the \_\_\_\_\_ County Clerk/
Register of Deeds is requested to forward copies of the adopted resolution to the Governor of the State of Michigan, the State Senate Majority and Minority leaders, the State House Speaker and Minority Leader, the members of the \_\_\_\_\_ County delegation to the Michigan Legislature, and the other 82 counties of Michigan as Commissioner Correspondence.



### **BOARD OF COMMISSIONERS**

County Building P.O. Box 70 , Room 131 Cheboygan, Michigan 49721

Tel ~ (231) 627-8858

Fax ~ (231) 627-8881

E-mail ~ ccao@cheboygancounty.net

CHEBOYGAN COUNTY RESOLUTION #2022-02

Urging State Legislature to Amend the Michigan Auto Insurance Reform Act to Address a Reimbursement Cap for Auto Accident Victims

WHEREAS the Michigan No-Fault Auto Insurance Reform Act of 2019 introduced a fee schedule/cap, which took final effect on July 1, 2021, that set percentage limits on how much residential care facilities, home health care providers, and other persons can be paid or reimbursed for providing treatment or care to auto accident victims; and

WHEREAS the reimbursement rates under the Michigan Auto Insurance Fee Schedule now allows residential care facilities, home health care providers and other persons who lawfully render treatment to receive 200% of Medicare, for what Medicare reimburses, regardless of limitation, 55% of a providers Charge Description Master (CDM) as of January 1, 2019, and/or if the following two obligations are not met, 55% of a provider's average charges for which they received payment on January 1, 2019; and

WHEREAS despite the statutory obligation described above, Michigan Auto Insurance companies are only paying providers 45% of what they were receiving in January 2019; and

WHEREAS as a result, home health care providers are being reimbursed between \$14-\$18/hour which is below the cost of employee wages as other entry level positions in different industries (fast food) are paying workers between \$15-\$20/hour.

WHEREAS the Michigan No-Fault Auto Insurance Reform Act applies retroactively including the fee schedule cap, which is fundamentally unfair to individuals who purchased coverage and were injured in motor vehicle accidents before the No-Fault Act was amended in 2019 and now have limited access to care; and

WHEREAS these fee caps affect the auto accident victims who are receiving long-term care and rehabilitation paid for by the Michigan Catastrophic Claims Association (MCCA) through the per-vehicle annual fee that all Michigan drivers were once assessed; and

WHEREAS the MCCA's 2021 Annual Statement shows its assets are over \$27 billion and its total liabilities are slightly over \$22 billion; and

WHEREAS some patients who are not able to find long-term catastrophic care services have been forced to leave their own homes; and

WHEREAS even though lifetime medical benefits are still guaranteed under the 2019 Michigan Auto-Insurance Reform Act, for those injured prior to 2019 and for those who purchase Unlimited Personal Injury Protection (PIP) policies, these benefits are meaningless if patients have very limited or no access services since providers are unable to cover basic labor costs; and

WHEREAS there are County residents, and their families, who are currently benefitting, or would in the future, from services pertaining to their care, recovery and rehabilitation from catastrophic injuries but are already directly affected if the current law is not changed; and

WHEREAS without action more than 18,000 individuals with spinal cord injuries, brain injuries and other catastrophic injuries in Michigan will have to find another way to receive care and support (Medicaid) because of

District 1
Curtis Chambers

District 2 Richard B. Sangster Vice-Chairman District 3 Michael Newman District 4 Ron Williams District 5 Roberta Matelski District 6 John B. Wallace District 7 Steve Warfield

Chair

this major change to the State's No-Fault auto insurance law despite having purchased insurance policies to protect them and their families; and

WHEREAS this is a humanitarian crisis born from a government-mandated price fix, that only the legislature can undo; and

NOW THEREFORE BE IT RESOLVED that the Cheboygan County Board of Commissioners hereby urges the Michigan Legislature to amend the Michigan No-Fault Auto Insurance Reform Act to address a sustainable reimbursement cap based on an existing Government payor (Medicaid, Veterans Affairs, etc.) for residential care facilities, and home health providers who provide necessary care to auto accident victims in order to uphold these benefits that have been paid for by the survivors who currently are receiving and who will receive long-term care when purchasing an Unlimited PIP Auto Insurance policy paid by the Michigan Catastrophic Claims Association.

BE IT FURTHER RESOLVED that the Cheboygan County Clerk/Register of Deeds is requested to forward copies of the adopted resolution to the Governor of the State of Michigan, the State Senate Majority and Minority leaders, the State House Speaker and Minority Leader, and the members of the Cheboygan County delegation to the Michigan Legislature.

Adopted this 8th day of February, 2022

John B. Wallace, Chairperson

Cheboygan County Board of Commissioners

I, Karen L. Brewster the undersigned, the Clerk of the County of Cheboygan, Cheboygan, Michigan, do hereby certify that the foregoing is a true and complete copy of certain proceedings taken by the Cheboygan County Board of commissioners at its regular meeting held on February 8, 2022, relative to adoption of the resolution therein set forth; that said meeting was conducted and public notice of said meeting was given pursuant to and in full compliance with the Open Meetings Act, being Act 267, Public Acts of Michigan, 1976, and that the minutes of said meeting were kept and will be or have been made available as required by said Act.

In Testimony Whereof, I have hereunto set my hand, and affixed the seal of said Court and County, this 8<sup>th</sup> day of February, 2022.

Karen L. Brewster

Cheboygan County Clerk/Register

# MONTCALM COUNTY BOARD OF COMMISSIONERS RESOLUTION 2022-04

## In Support of Urging State Legislature to Amend the Michigan Auto Insurance Reform Act to Address a Reimbursement Cap for Auto Accident Victims

WHEREAS, the Michigan No-Fault Auto Insurance Reform Act of 2019 introduced a fee schedule/cap, which took final effect on July 1, 2021, that set percentage limits on how much residential care facilities, home health care providers, and other persons can be paid or reimbursed for providing treatment or care to auto accident victims; and

WHEREAS, the reimbursement rates under the Michigan Auto Insurance Fee Schedule now allows residential care facilities, home health care providers and other persons who lawfully render treatment to receive 200% of Medicare, for what Medicare reimburses, regardless of limitation, 55% of a providers Charge Description Master (CDM) as of January 1, 2019, and/or if the following two obligations are not met, 55% of a providers average charges for which they received payment on January 1, 2019; and

WHEREAS, despite the statutory obligation described above, Michigan Auto Insurance companies are only paying providers 45% of what they were receiving in January 2019; and

WHEREAS, as a result, home health care providers are being reimbursed between \$14-\$18/hour which is below the cost of employee wages as other entry level positions in different industries (fast food) are paying workers between \$15-\$20/hour.

WHEREAS, the Michigan No-Fault Auto Insurance Reform Act applies retroactively including the fee schedule cap, which is fundamentally unfair to individuals who purchased coverage and were injured in motor vehicle accidents before the No-Fault Act was amended in 2019 and now have limited access to care; and

WHEREAS, these fee caps affect the auto accident victims who are receiving long-term care and rehabilitation paid for by the Michigan Catastrophic Claims Association (MCCA) through the per-vehicle annual fee that all Michigan drivers were once assessed; and

WHEREAS, the MCCA's 2021 Annual Statement shows its assets are over \$27 billion and its total liabilities are slightly over \$22 billion; and

WHEREAS, some patients who are not able to find long-term catastrophic care services have been forced to leave their own homes; and

WHEREAS, even though lifetime medical benefits are still guaranteed under the 2019 Michigan Auto-Insurance Reform Act, for those injured prior to 2019 and for those who purchase Unlimited Personal Injury Protection (PIP) policies, these benefits are meaningless if patients have very limited or no access services since providers are unable to cover basic labor costs; and

WHEREAS, there are Montcalm County residents, and their families, who are currently benefitting, or would in the future, from services pertaining to their care, recovery and rehabilitation from catastrophic injuries but are already directly affected if the current law is not changed; and

WHEREAS, without action more than 18,000 individuals with spinal cord injuries, brain injuries and other catastrophic injuries in Michigan will have to find another way to receive care and support (Medicaid) because of this major change to the State's No-Fault auto insurance law despite having purchased insurance policies to protect them and their families; and

WHEREAS, this is a humanitarian crisis born from a government-mandated price fix, that only the legislature can undo; and

NOW THEREFORE BE IT RESOLVED, that the Montcalm County Board of Commissioners hereby urges the Michigan Legislature to amend the Michigan No-Fault Auto Insurance Reform Act to address a sustainable reimbursement cap based on an existing Government payor (Medicaid, Veterans Affairs, etc) for residential care facilities, and home health providers who provide necessary care to auto accident victims in order to uphold these benefits that have been paid for by the survivors who currently are receiving and who will receive long-term care when purchasing an Unlimited PIP Auto Insurance policy paid by the Michigan Catastrophic Claims Association.

**BE IT FURTHER RESOLVED,** that the Montcalm County Clerk is requested to forward copies of the adopted resolution to the Governor of the State of Michigan, the State Senate Majority and Minority leaders, the State House Speaker and Minority Leader, and the members of the Montcalm County delegation to the Michigan Legislature.

Yeas: Commissioners Miller, Beach, Johnston, Carr, Petersen, Kohn, and Bresnahan.

Nays: None

Absent: Painter and Baker

#### RESOLUTION ADOPTED

DATE: March 14, 2022

FOR THE COUNTY	<b>OF MONTCALM:</b>
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Patrick Q. Carr, Chairman of the Board

I, Kristen Millard, Montcalm County Clerk, do hereby certify that the foregoing is a true and complete copy of a Resolution adopted by the Montcalm County Board of Commissioners at a regular meeting on March 14, 2022.

Kuster Millard Sk Kristen Millard, County Clerk

County of Montcalm, State of Michigan

# A RESOLUTION TO SUPPORT STATE ACTION TO AMEND THE MICHIGAN NO FAULT AUTO INSURANCE REFORM ACT OF 2019 TO PRESERVE ADEQUATE FUNDING FOR THE PROTECTION OF CATASTROPHICALLY INJURED VICTIMS

#### GENESEE COUNTY BOARD OF COUNTY COMMISSIONERS

#### MAY 4, 2022

TO THE HONORABLE CHAIRPERSON AND MEMBERS OF THE GENESEE COUNTY BOARD OF COMMISSIONERS, GENESEE COUNTY, MICHIGAN

#### LADIES AND GENTLEMEN:

WHEREAS, the Michigan No-Fault Auto Insurance Reform Act of 2019 introduced fee schedule changes effective July 1, 2021, that set percentage limit restrictions (fee caps) on how much can be paid or reimbursed to residential care facilities, home health care providers, and other persons for providing treatment or care to auto accident victims; and

WHEREAS, reimbursement rates for post-acute rehabilitation care, in-home health care, transportation, and other services that do not have Medicare billing codes, were capped at 55% of a providers average charges for those same services on January 1, 2019; and

WHEREAS, these fee caps affect the auto accident victims who are receiving long-term care and rehabilitation paid for by the Michigan Catastrophic Claims Association (MCCA) through the per-vehicle annual fee that all Michigan drivers were once assessed; and

WHEREAS, as a result of the fee caps, home health care providers are being reimbursed at such reduced rates that dozens of health care and rehabilitation providers have gone out of business and left thousands of skilled health care workers without jobs and tens of thousands of injured survivors without any place to go except to already strained hospitals or to their homes to suffer without necessary care; and

WHEREAS, even though lifetime medical benefits are still guaranteed under the Michigan No-Fault Auto Insurance Reform Act of 2019 for those injured prior to 2019 and for those who purchase Unlimited Personal Injury Protection (PIP) policies, these benefits are meaningless if, due to the fee caps, providers are unable to cover basic labor costs or to financially afford to provide the benefits; and

WHEREAS, without legislative action, more than 18,000 Michigan residents with spinal cord injuries, severe brain injuries, and other catastrophic injuries, including residents in Genesee County, despite having purchased insurance policies to protect them and their families, will struggle to or fail to obtain all necessary care needed for basic survival; and

261 of 269 WHEREAS, during the current legislative session, several House and Senate bills have been introduced that offer long-term, budget-neutral solutions enabling the continued care of auto crash survivors without changing other aspects of the insurance law, including consumer cost protections, but none of those bills have received a hearing despite previous assurances that the law would be fixed; and

WHEREAS, without legislative action, many Genesee County residents, who should benefit from services including care, recovery, and rehabilitation from catastrophic injuries will not have access to those services.

NOW, THEREFORE, BE IT RESOLVED, that the Genesee County Board of County Commissioners urges the Michigan Legislature to amend the Michigan No-Fault Auto Insurance Reform Act of 2019 to correct deficiencies in the fee cap for residential care facilities, home health providers, and others who provide medically necessary care to auto accident victims and hereby urges the Michigan Legislature to act to uphold these benefits that have been paid for by the survivors who currently are receiving and those who will need purchasing an Unlimited PIP Auto Insurance policy, paid by the MCAA.

BE IT FURTHER RESOLVED, that the Director of Administration is directed to forward copies of this resolution to all members of the Michigan legislature representing Genesee County.

#### ALGER COUNTY BOARD OF COMMISSIONERS

Mary Ann Froberg, Clerk
101 COURT STREET, MUNISING, MI 49862

#### **RESOLUTION #2022-03**

Urging State Legislature to Amend the Michigan No-Fault Auto Insurance Reform Act to Address a Reimbursement Cap for Auto Accident Victims

WHEREAS the Michigan No-Fault Auto Insurance Reform Act of 2019 introduced a fee schedule, which took effect on July 1, 2021, that set percentage limits on how much doctors, hospitals, clinics, institutions, and persons can be paid or reimbursed for providing treatment or care to auto accident victims; and

WHEREAS the reimbursement rates under the Michigan No-Fault medical fee schedule limit the amount payable to a health provider for treatment or services reimbursable by Medicare, limit the reimbursement rate for care providers whose treatment or services are not covered by Medicare, and limit No-Fault coverage for in-home family provided care; and

WHEREAS rates for services not provided by Medicare were reduced by 45% from what providers received in January 2019; and

WHEREAS the new law applies retroactively the changes made to a fee schedule, which is fundamentally unfair to individuals who purchased coverage and were injured in motor vehicle accidents before the No-Fault Act was amended in 2019; and

WHEREAS these fee caps affect the auto accident victims who are receiving long-term care and rehabilitation paid for by the Michigan Catastrophic Claims Association (MCCA) through the pervehicle annual fee that all Michigan drivers were once assessed; and

WHEREAS the MCCA's 2021 Annual Statement shows its assets are over \$27 billion and its total liabilities are slightly over \$22 billion; and

WHEREAS after the updated medical fee schedules have gone into effect, auto accident victims are struggling now to access even minimal care; and

WHEREAS some patients who are not able to find long-term catastrophic care services could be forced to leave their own homes; and

WHEREAS the new law is also causing a lot of payment delays, payment denials and unnecessary hurdles which patients did not have to go through prior to July 1, 2021; and

WHEREAS even though lifetime medical benefits are still guaranteed under the new law, they are meaningless if patients have very limited or no access to them; and

WHEREAS there are many Alger County residents, and their families, who are currently benefitting, or would in the future, from services pertaining to their care, recovery and rehabilitation from catastrophic injuries but are already directly affected if the current law is not changed; and

Dated: January 18, 2022

WHEREAS significant numbers of Alger County medical and rehabilitation businesses that serve accident victims who are covered under this law suffer income loss and could be forced to lay off employees, or even close entirely, if this reform is not changed; and

WHEREAS already more than 18,000 individuals with spinal cord injuries, brain injuries and other catastrophic injuries in Michigan have to find another way to receive care and support because of this major change to the State's No-Fault auto insurance law; and

WHEREAS according to the Michigan Brain Injury Provider Council (MBIPC), more than 750 patients have already lost access to medical care since the changes took effect in July; and

WHEREAS at least 41 Michigan-based care companies have had to either close their doors completely or discharge patients receiving benefits via No-Fault auto insurance; and

WHEREAS these actions have already put at least 1,500 healthcare workers out of a job; and

WHEREAS this is a humanitarian crisis born from a government-mandated price fix, and only the legislature can undo it; and

WHEREAS there is bipartisan support to address the reimbursement issues, but the House and Senate leadership have so far taken what appears to be a "wait and see" approach to the July 1, 2021, fee schedule change.

**NOW THEREFORE BE IT RESOLVED** that the Alger County Board of Commissioners hereby urges the Michigan Legislature to amend the Michigan No-Fault Auto Insurance Reform Act to address a sustainable reimbursement cap for services provided to auto accident victims and preserve the benefits to survivors who receive long-term care paid by the Michigan Catastrophic Claims Association

**BE IT FURTHER RESOLVED** that the Alger County Clerk/Register of Deeds is requested to forward copies of the adopted resolution to the Governor of the State of Michigan, the State Senate Majority and Minority leaders, the State House Speaker and Minority Leader, and the members of the Alger County delegation to the Michigan Legislature.

#### **CERTIFICATION**

I hereby certify that the above is a true copy of a Resolution adopted by the Alger County Board of Commissioners at the time, date, and place specified above pursuant to the required statutory procedures.

Respectfully submitted,

Mary Ann Froberg, Alger County Clerk

held on May 3, 2022.

PRESENT: Snyder Glaser Terwillegar,
Noesen Dorrien, Geisler + Bone

ABSENT: None

The following resolution was offered by Geisler and seconded by

At a regular meeting of the Board of Commissioners of the County of Midland, Michigan,

# COUNTY OF MIDLAND RESOLUTION URGING STATE LEGISLATURE TO AMEND THE MICHIGAN AUTO INSURANCE REFORM ACT TO ADDRESS A REIMBURSEMENT CAP FOR AUTO ACCIDENT VICTIMS

WHEREAS, the Michigan No-Fault Auto Insurance Reform Act of 2019 introduced a fee schedule/cap, which took final effect on July 1, 2021, that set percentage limits on how much residential care facilities, home health care providers, and other persons can be paid or reimbursed for providing treatment or care to auto accident victims; and

WHEREAS, the reimbursement rates under the Michigan Auto Insurance Fee Schedule now allows residential care facilities, home health care providers and other persons who lawfully render treatment to receive 200% of Medicare, for what Medicare reimburses, regardless of limitation, 55% of a providers Charge Description Master (CDM) as of January 1, 2019, and/or if the following two obligations are not met, 55% of a providers average charges for which they received payment on January 1, 2019; and

WHEREAS, despite the statutory obligation described above, Michigan Auto Insurance companies are only paying providers 45% of what they were receiving in January 2019; and

WHEREAS, as a result, home health care providers are being reimbursed between \$14-\$18/hour which is below the cost of employee wages as other entry level positions in different industries (fast food) are paying workers between \$15-\$20/hour.

WHEREAS, the Michigan No-Fault Auto Insurance Reform Act applies retroactively including the fee schedule cap, which is fundamentally unfair to individuals who purchased coverage and

were injured in motor vehicle accidents before the No-Fault Act was amended in 2019 and now have limited access to care; and

WHEREAS, these fee caps affect the auto accident victims who are receiving long-term care and rehabilitation paid for by the Michigan Catastrophic Claims Association (MCCA) through the pervehicle annual fee that all Michigan drivers were once assessed; and

WHEREAS, the MCCA's 2021 Annual Statement shows its assets are over \$27 billion and its total liabilities are slightly over \$22 billion; and

WHEREAS, some patients who are not able to find long-term catastrophic care services have been forced to leave their own homes; and

WHEREAS, even though lifetime medical benefits are still guaranteed under the 2019 Michigan Auto-Insurance Reform Act, for those injured prior to 2019 and for those who purchase Unlimited Personal Injury Protection (PIP) policies, these benefits are meaningless if patients have very limited or no access services since providers are unable to cover basic labor costs; and

WHEREAS, there are many Midland County residents, and their families, who are currently benefitting, or would in the future, from services pertaining to their care, recovery and rehabilitation from catastrophic injuries but are already directly affected if the current law is not changed; and

WHEREAS, without action more than 18,000 individuals with spinal cord injuries, brain injuries and other catastrophic injuries in Michigan will have to find another way to receive care and support (Medicaid) because of this major change to the State's No-Fault auto insurance law despite having purchased insurance policies to protect them and their families; and

WHEREAS, this is a humanitarian crisis born from a government-mandated price fix, that only the legislature can undo; and

NOW THEREFORE BE IT RESOLVED, that the Midland County Board of Commissioners hereby urges the Michigan Legislature to amend the Michigan No-Fault Auto Insurance Reform Act to address a sustainable reimbursement cap based on an existing Government payor (Medicaid, Veterans Affairs, etc) for residential care facilities, and home health providers who provide necessary care to auto accident victims in order to uphold these benefits that have been paid for by the survivors who currently are receiving and who will receive long-term care when purchasing an Unlimited PIP Auto Insurance policy paid by the Michigan Catastrophic Claims Association.

**BE IT FURTHER RESOLVED**, that the Midland County Clerk is requested to forward copies of the adopted resolution to the Governor of the State of Michigan, the State Senate Majority and Minority leaders, the State House Speaker and Minority Leader, and the members of the Midland County delegation to the Michigan Legislature.

ADOPTED:	Yeas: Glaser Terwillegar Noesen
	and Dorrien
	Nays: Snyder Geisler
	Abstain - Bone

STATE OF MICHIGAN ) SS COUNTY OF MIDLAND )

I, the undersigned, the duly qualified and acting County Clerk of the County of Midland, do hereby certify that the foregoing is a true and complete copy of a resolution adopted by a majority vote of the members elect at a regular meeting of the Midland County Board of Commissioners, held on May 3, 2022, the original of which is on file in my office.

County 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 o	f Tuscola,	State of M	ichigan,	on the
24 <sup>th</sup>	day of February	2022 with the m	eeting called to	order at 8:00 a.m	ı.			

Commissioners Present: Thomas Young - District 1, Thomas Bardwell - District 2 Doug Du Russel - District 4, Dan Grimshaw - District 5

Commissioners Absent: Kim Vaughar, District 3

The following resolution was offered by Commissioner Du Russel,, seconded by Commissioner Granshaw,

#### **RESOLUTION #2022-01**

Urging State Legislature to Amend the Michigan No-Fault Auto Insurance Reform Act to Address a Reimbursement Cap for Auto Accident Victims

WHEREAS the Michigan No-Fault Auto Insurance Reform Act of 2019 introduced a fee schedule, which took effect on July 1, 2021, that set percentage limits on how much doctors, hospitals, clinics, institutions, and persons can be paid or reimbursed for providing treatment or care to auto accident victims; and

WHEREAS the reimbursement rates under the Michigan No-Fault medical fee schedule limit the amount payable to a health provider for treatment or services reimbursable by Medicare, limit the reimbursement rate for care providers whose treatment or services are not covered by Medicare, and limit No-Fault coverage for in-home family provided care; and

WHEREAS rates for services not provided by Medicare were reduced by 45% from what providers received in January 2019; and

WHEREAS the new law applies retroactively the changes made to a fee schedule, which is fundamentally unfair to individuals who purchased coverage and were injured in motor vehicle accidents before the No-Fault Act was amended in 2019; and

1 | Page

WHEREAS these fee caps affect the auto accident victims who are receiving long-term care and rehabilitation paid for by the Michigan Catastrophic Claims Association (MCCA) through the pervehicle annual fee that all Michigan drivers were once assessed; and

WHEREAS the MCCA's 2021 Annual Statement shows its assets are over \$27 billion and its total liabilities are slightly over \$22 billion; and

WHEREAS after the updated medical fee schedules have gone into effect, auto accident victims are struggling now to access even minimal care; and

WHEREAS some patients who are not able to find long-term catastrophic care services could be forced to leave their own homes; and

WHEREAS the new law is also causing a lot of payment delays, payment denials and unnecessary hurdles which patients did not have to go through prior to July 1, 2021; and

WHEREAS even though lifetime medical benefits are still guaranteed under the new law, they are meaningless if patients have very limited or no access to them; and

WHEREAS there are many Tuscola County residents, and their families, who are currently benefitting, or would in the future, from services pertaining to their care, recovery and rehabilitation from catastrophic injuries but are already directly affected if the current law is not changed; and WHEREAS significant numbers of Tuscola County medical and rehabilitation businesses that serve accident victims who are covered under this law suffer income loss and could be forced to lay off employees, or even close entirely, if this reform is not changed; and

WHEREAS already more than 18,000 individuals with spinal cord injuries, brain injuries and other catastrophic injuries in Michigan have to find another way to receive care and support because of this major change to the State's No-Fault auto insurance law; and

WHEREAS according to the Michigan Brain Injury Provider Council (MBIPC), more than 750 patients have already lost access to medical care since the changes took effect in July; and

WHEREAS at least 41 Michigan-based care companies have had to either close their doors completely or discharge patients receiving benefits via No-Fault auto insurance; and

WHEREAS these actions have already put at least 1,500 healthcare workers out of a job; and

WHEREAS this is a humanitarian crisis born from a government-mandated price fix, and only the legislature can undo it; and

WHEREAS there is bipartisan support to address the reimbursement issues, but the House and Senate leadership have so far taken what appears to be a "wait and see" approach to the July 1, 2021, fee schedule change.

NOW THEREFORE BE IT RESOLVED that the Tuscola County Board of Commissioners hereby urges the Michigan Legislature to amend the Michigan No-Fault Auto Insurance Reform Act to address a sustainable reimbursement cap for services provided to auto accident victims and preserve the benefits to survivors who receive long-term care paid by the Michigan Catastrophic Claims Association

**BE IT FURTHER RESOLVED** that the Tuscola County Clerk is requested to forward copies of the adopted resolution to the Governor of the State of Michigan, the State Senate Majority and Minority leaders, the State House Speaker and Minority Leader, and the members of the Tuscola County delegation to the Michigan Legislature.

Ayes:	Young, Du Ryssil, Grimshav, Bardwell	
Nays:	: none	
Abse	ent: Varedae	
Resolu Date _	lution declared approved dated this 24th day of February 2022  Thomas Bardwell, Chairperson Tuscola County Board of Commissioners	

### **CERTIFICATE**

STATE OF MICHIGAN ) ss COUNTY OF TUSCOLA )

I, the undersigned, the duly qualified County Clerk of the County of Tuscola, Michigan, do hereby certify that the foregoing is a true and complete copy of proceedings taken at a regular meeting of the Board of Commissioners of the County of Tuscola held on the 24th day of February, 2022, insofar as the same relate to the Resolution of the Board of Commissioners of the County of Tuscola Directing Thomas Bardwell, On Behalf of the County of Tuscola, to Petition the Charter Township of Almer and the City of Caro to Annex Certain Real Property Under MCL 117.9(8), the original of which is on file in my office. Public notice of said meeting was given pursuant to and in full compliance with Act 267, Public Acts of 1976, as amended.

IN WITNESS WHEREOF, I have hereunto affixed my official signature this day of February, 2022.

Date 3/34/3033

Jodi Fetting

Tuscola County Clerk