

# Finance Committee Agenda

7/5/2022

1:30 PM

Conf Rm F

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**Meeting called by:** Ray Steinke      **Note taker:** Paul Bullock

**Attendees:** Bill Routley, Jerri Strong, Marilyn Bradstrom, Mindy Taylor

## ----- Agenda Topics -----

Call To Order

Public Comment

MMRMA Renewal

Administrator

IT Agreement City of Big Rapids

Administrator

MERS Election and Actuarial

Administrator

Budget Alteration Request/Drains

Drain Commisisoner

Letter for ARPA and Marijuana Funding

Administrator

Investements

Treasurer

2023 Non Union Wage and Salaries

Administrator

Financial Reports/April

Finance Officer

Commissioner Per Diem and Travel

Other

Listed Bills

Other Business

Adjournment

# Finance Committee Minutes

7/5/2022

1:30 PM

Conf Rm F

**Meeting called by:** Ray Steinke      **Note taker:** Paul Bullock  
**Attendees:** Bill Routley, Jerri Strong, Marilynn Bradstrom, Mindy Taylor

## ----- Agenda Topics -----

Call To Order 1:30 PM

Public Comment NONE

MMRMA Renewal Administrator

Discussion: The Committee reviewed the MMRMA renewal for July 1, 2022 thru June 30, 2023.

Conclusions: **The Committee will recommend to the Board that the Administrator be authorized, as the Member Representative, to sign the MMRMA Annual Renewal.**

IT Agreement City of Big Rapids Administrator

Discussion: The Committee reviewed the proposed amendment to the IT Agreement with Big Rapids to cover the Computer Tech position recently vacated.

Conclusions: **The Committee will recommend to the Board that the Chair be authorized to sign the agreement for \$168,000 annually.**

MERS Election and Actuarial Administrator

Discussion: The Committee reviewed a verbal request from the Administrator to authorize an election for an employee delegate to the MERS Conf September 26<sup>th</sup> and 27<sup>th</sup>. The Administrator also requested that the Board name Mindy Taylor as the Employer rep for the Conference. Further, the Administrator briefed the Committee on the 2021 year end actuarial for MERS.

Conclusions: **The Committee will recommend to the Board that the Administrator be authorized to conduct and election to determine an employee delegate to the MERS conference.**

Budget Alteration Request/Drains Drain Commisisoner

Discussion: The Committee reviewed a budget alteration request from the Drain Commissioner.

Conclusions: **The Committee will recommend to the Board that the budget alteration request be approved as submitted.**

Action items:

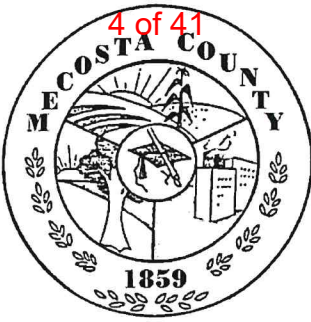
Amend the Budget

Person responsible:

Finance Officer

Deadline:

Letter for ARPA and Marijuana Funding	Administrator
Discussion: The Committee reviewed a draft letter for distribution to the agencies chosen to present proposals for use of the ARPA funds.	
Conclusions: <b>The Committee will recommend to the Board that the letter be used and a date set to meet in a Committee of the Whole to discuss proposals.</b>	
Investments	Treasurer
Discussion: The Committee reviewed a proposal from the Treasurer, Finance Officer, and Administrator for investment of the ARPA and Marijuana money.	
Conclusions: <b>The Committee will recommend to the Board that the Treasurer be instructed to invest \$3,300,000 in 6 month CD's at the best available rate, and \$3,630,476 in 12 months CD's at the best available rate.</b>	
2023 Non Union Wage and Salaries	Administrator
Discussion: The Committee reviewed the Non-Union wage scales.	
Conclusions: <b>The Committee will recommend to the Board that the non-union wage scales be increased by 6% in the 2023 Budget effective 1/1/23.</b>	
Financial Reports/April	Finance Officer
Discussion: The Committee reviewed the April Financial Reports.	
Conclusions: <b>The Committee will recommend to the Board that the reports be accepted and placed on file.</b>	
Commissioner Per Diem and Travel	
Discussion: <b>The Committee reviewed and approved all Commissioner per diem and travel.</b>	
Listed Bills	
Discussion: The Committee reviewed all bills	
Conclusions: The Committee will recommend that all bills be paid.	
Other Business	NONE
Adjournment	2:46 PM



**COUNTY OF MECOSTA**  
**BOARD OF COMMISSIONERS**  
 400 ELM STREET, BIG RAPIDS, MI 49307  
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Marilynn Bradstrom  
*District #1*

Jerrilynn Strong  
*District #2*

Linda Howard  
*District #3*

Raymond Steinke  
*District #4*

Tom O'Neil  
*District #5*

Wendy Nystrom  
*District #6*

William Routley  
*District #7*

Paul E. Bullock  
*Controller/Administrator*

To: Mecosta County Finance Committee

From: Paul E. Bullock, Controller/Administrator

Date: July 5, 2022

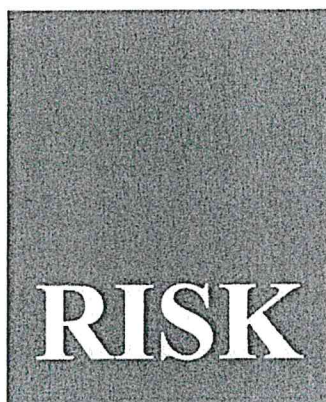
Re: Michigan Municipal Risk Management Authority Renewal 22-23 and Net Asset Distribution

Attached please find the cover sheet of the renewal proposal from MMRMA for July 22-June23. The total renewal is up \$16,323. Some of the increases are \$5,791 in Auto Liability, \$426 in Auto Physical Damage, \$1,817 in EMS Replacement Cost (additional truck), \$2,740 in Law Enforcement Liability, \$2,322 in Public Officials Liability, and \$4,302 in General Property. You may note that these three items total \$12,237, \$2,801 more than the net increase. General Liability coverage was reduced from the 21-22 coverage.

MMRMA continues to cover the Michigan Catastrophic Claims Assessment in the amount of \$5,332 without charging us.

One other point of good news is that the MMRMA's Net Asset Distribution Program will result in distribution to Mecosta County of \$38,971, upon renewal. I have attached a spreadsheet showing a proposed distribution of the NAD that conforms to your practice of sharing the NAD with the Departments that pay a full Cost Allocation. The breakdown would be \$585 to the Building Dept., \$2,691 to EMS and the balance \$35,965 to the General Fund.





MICHIGAN MUNICIPAL  

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RISK MANAGEMENT  

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A U T H O R I T Y

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Property & Liability Insurance  
E-Proposal

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Questions about your proposal?  
Please contact Robert Hauch  
[rhauch@mmrma.org](mailto:rhauch@mmrma.org)  
(616) 450-3500



MICHIGAN MUNICIPAL  
RISK MANAGEMENT  
A U T H O R I T Y

**Mecosta County**

Contact Sheet

Member Number: 977  
Member Type: Individual  
Member Representative: Paul Bullock  
Policy Period: July 1, 2022 – July 1, 2023  
Member Since: April 10, 1985

MMRMA CONTACTS

14001 Merriman  
Livonia, MI 48154  
Phone: (734) 513-0300 Fax: (734) 513-0318

Bob Hauch, Primary Risk Manager  
[rhauch@mmrma.org](mailto:rhauch@mmrma.org)

Direct Dial: (616) 450-3500

Liz Droppers, Secondary Risk Manager  
[ldroppers@mmrma.org](mailto:ldroppers@mmrma.org)

Robert Armstrong, Liability Claims Adjuster  
[rarmstrong@mmrma.org](mailto:rarmstrong@mmrma.org)

Tracey Cool, Property Claims Manager  
[tcool@mmrma.org](mailto:tcool@mmrma.org)

Mike Berthá, Senior Risk Control Consultant  
[mbertha@mmrma.org](mailto:mbertha@mmrma.org)



MICHIGAN MUNICIPAL  
RISK MANAGEMENT  
A U T H O R I T Y

## RENEWAL FOR PROPERTY AND LIABILITY COVERAGE

Mecosta County

July 1, 2022 – July 1, 2023

Dear Paul,

On behalf of everyone at Michigan Municipal Risk Management Authority, we would like to thank you for continuing your Property and Liability coverage with MMRMA.

The renewal summary below is provided for your convenience. Complete information is enclosed regarding coverage terms, conditions and services.

Property & Liability Coverage	\$213,229
Stop-loss coverage	\$5,143
<b>Cost of Coverage</b>	<b>\$218,372</b>
Retention Fund Allocation	\$0
<b>Total Contribution for Coverage Period</b>	<b>\$218,372</b>

Unless other arrangements have been made, payment terms for coverage are 50% due at time coverage is bound, 25% after 90 days and the remaining 25% due after 180 days.


Below is a summary of funds you have received or been approved to receive through various MMRMA programs. Net Asset Distributions and RAP Grants for the period are subject to continued membership and eligibility criteria.

<u>Member Account Summary</u>	<u>Period</u>	<u>Program Total</u>
Net Asset Distribution	\$38,971	\$1,267,286
RAP Grants	\$6,150	\$64,210

Please do not hesitate to contact me if you have any questions or need additional information.

Thank you for your continued dedication to risk management.

DocuSigned by:

  
70C490EEEF3C45D...  
Robert Hauch

Risk Manager, MMRMA



**MICHIGAN MUNICIPAL  
RISK MANAGEMENT  
A U T H O R I T Y**

## Net Asset Distribution Options

Dear Paul,

Thank you for your membership with MMRMA. Your continued membership qualifies your entity for a General Fund Net Asset Distribution (NAD). This General Fund NAD represents your portion of the total NAD declared by the Board of Directors. Eligibility for receipt of the NAD is contingent upon your compliance with the Member Financial Responsibilities Policy contained within the MMRMA Governance Manual. Please be aware, NAD deposits will be made via electronic funds transfer.

Please indicate your preference below:

<b>Member Name: County of Mecosta</b>	
<b>Total Net Asset Distribution you are eligible for:</b>	\$38,971
<b>Amount you wish to roll into your Retention Fund:</b>	\$
<b>Amount you wish to deposit in your bank account in the form of an electronic funds transfer:</b>	\$
<b>Amount you wish to receive in the form of a check:</b>	\$

Net Asset Distribution deposits will be made within 30 days after we have received your signed coverage proposal and this form. To avoid delays in the electronic funds transfer process, please be sure the MMRMA Finance Department has received your banking information via the ACH Authorization Form.

\_\_\_\_\_  
Member Representative Signature

\_\_\_\_\_  
Date



WHEREAS, the County of Mecosta (County) and the City of Big Rapids (City) are Michigan municipal corporations as defined in MCL 124.1(a); and

WHEREAS, Const 1963 Art 7 Sec 28 provides in part that "[t]he legislature by general law shall authorize two or more counties, townships, cities, villages or districts, or any combination thereof to: enter into contractual agreements with one another ... for the joint administration of any of the functions or powers which each would have the power to perform separately; share the costs and responsibilities of functions and services with one another... or with any combination thereof upon the consent of each unit involved;" and

WHEREAS, the City Information Technology (IT) Department provides computer, telephone, networking, and other technology related services within the City; and

WHEREAS, the County requires additional IT management, direction, and support, due to the increasing complexity and critical importance of computerization and automation within its' various offices and departments; and

WHEREAS, the City and its' IT Department are able and willing to provide IT management, direction, and support for the County's IT, phone, and other technological activities.

IT IS AGREED THAT:

I. The City IT Department will assume management responsibility for the County's IT Program.

- The City will provide the services described in this agreement by working with and within the Central Services Department of the County. The Central Services Department reports to the County Controller/Administrator.
- The City of Big Rapids will provide IT services for the County system. The City IT Director, or such subordinates as may be designated, will direct the activities of the County System and prioritize projects with the primary mission of supporting the IT needs of the various offices and departments of the County. The IT salaries and benefits will be the sole responsibility of the City and the IT staff will be full-time employees of the City. The County will provide an office for the IT staff at no cost to the City.
- The City will provide overall management, direction, and support for the County IT program through its' IT Director and assigned staff.
- The City IT Director, or designated staff, will provide to the County Controller/Administrator advice and recommendations regarding Technician training, changes and upgrades to County infrastructure, budget recommendations for all IT matters, and budget projections for future projects. Budgetary authority for IT upgrades and changes to the County infrastructure shall remain under the direction of the County and shall comply with the County Purchasing Policy.
- The City and County understand and agree that any IT staff shall be assigned to projects and duty at the discretion of the City IT Director. IT staff may be assigned to any location within

- The County will pay the City \$168,000 annually for the services to be provided according to this agreement. The City will invoice the County quarterly, at the end of the calendar quarter, and payment shall be made within two weeks of receipt of such invoice.
- This contract will be from July 1st until June 30<sup>th</sup> annually. Each party, with written notification to the other party 180 days in advance, may cancel this agreement.
- The contract will renew annually unless either the City or County desire to cancel this agreement. Financial Modifications due to increased wage and benefits cost may be handled by both the City Commission and County Board of Commissioners during normal annual budgetary appropriations.
- Any City of Big Rapids employee providing services to or for the County pursuant to this agreement shall not be an employee of the County.
- Any dispute over the terms or performance of this agreement shall first be presented to the County Administrator, City Manager, and a third person selected by the two of them, for discussion and resolution.

Dated: \_\_\_\_\_

\_\_\_\_\_  
Fred Guenther  
Big Rapids City Mayor

Dated: \_\_\_\_\_

\_\_\_\_\_  
Tamyra K. Gillis,  
Big Rapids City Clerk

Dated: \_\_\_\_\_

\_\_\_\_\_  
Paul E. Bullock  
Mecosta County Administrator

Dated: \_\_\_\_\_

\_\_\_\_\_, Chair  
Mecosta County Board of Commissioners

APPROVED AS TO LEGAL  
FORM AND CONTENT

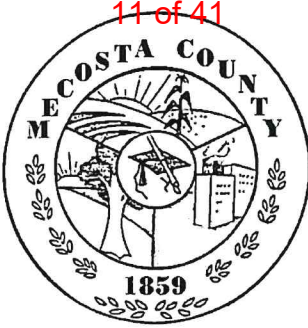
\_\_\_\_\_  
Eric D. Williams P33359  
City Attorney

June 17, 2022

APPROVED AS  
TO FORM AND CONTENT

BY: COMMISSIONER  
JUNE 17, 2022





**COUNTY OF MECOSTA**  
**BOARD OF COMMISSIONERS**  
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 District #6

William Routley  
 District #7

Paul E. Bullock  
 Controller/Administrator

To: Mecosta County Finance Committee

From: Paul E. Bullock *PEB*  
 Controller/Administrator

Date: July 5, 2022

Re: MERS Actuarial

We recently received the 2021 MERS Actuarial. This is a snapshot of our MERS obligation taken at close of business on December 31, 2021.

I would note that this actuarial uses "asset smoothing" to arrive at an aggregate funding level of 107.9%. This brings a fuzziness to the snapshot because of the following: *"Smoothing is the practice MERS uses to "avoid dramatic spikes and dips in annual contribution requirements due to short term fluctuations in the asset markets". This method spreads gains and losses, related to MERS 7.35% assumption of return on investment, over the last year and the following 4 years. As a result we will have to see average annual market returns in excess of the 7.35% assumption in order to have market and smoothed values eventually reach the same level."*

In 2019 I told you *"Now for a cautionary note, for the 2019 year end MERS is changing their assumptions from 7.75% return on investment to an ROI of 7.35%. They are reducing the anticipated payroll increases from 3.75%/year to 3%/year. The first will reduce our actuarially accrued funding level, the second will mitigate it to a small degree."* At that time, we were 99% funded, on an actuarial basis, but MERS estimated that if the new assumptions were applied to the 2018 Actuarial we would have had an aggregate funding level of approximately 95%. In actual market value, what the investments were worth on the date of that actuarial, would have had us at 90% funded. This year's actuarial shows a 107% actual market value funding. That is a real increase in three years, especially when you consider that the ROI of 7.25% and new mortality tables, anticipating longer lives for the employees.

So, as usual with pension obligations, I cannot give you any hard-fast numbers to "take to the bank". Rather I can tell you that we are still in the top echelon of funding levels for MERS member entities. This is a direct result of the significant additional payments you have approved over the last several years. The effect of these payments will be substantially lower annual costs for the Defined Benefits portion of our pension obligation in future budgets.



# Municipal Employees' Retirement System of Michigan

Annual Actuarial Valuation Report  
December 31, 2021 - Mecosta Co (5403)







Spring, 2022

Mecosta Co

In care of:  
Municipal Employees' Retirement System of Michigan  
1134 Municipal Way  
Lansing, Michigan 48917

This report presents the results of the Annual Actuarial Valuation, prepared for Mecosta Co (5403) as of December 31, 2021. The report includes the determination of liabilities and contribution rates resulting from the participation in the Municipal Employees' Retirement System of Michigan ("MERS"). This report contains the minimum actuarially determined contribution requirement, in alignment with the MERS Plan Document, Actuarial Policy, the Michigan Constitution, and governing statutes. Mecosta Co is responsible for the employer contributions needed to provide MERS benefits for its employees and former employees.

The purposes of this valuation are to:

- Measure funding progress as of December 31, 2021,
- Establish contribution requirements for the fiscal year beginning January 1, 2023,
- Provide information regarding the identification and assessment of risk,
- Provide actuarial information in connection with applicable Governmental Accounting Standards Board (GASB) statements, and
- Provide information to assist the local unit of government with state reporting requirements.

This valuation assumed the continuing ability of the plan sponsor to make the contributions necessary to fund this plan. A determination regarding whether or not the plan sponsor is actually able to do so is outside our scope of expertise and was not performed.

The findings in this report are based on data and other information through December 31, 2021. The valuation was based upon information furnished by MERS concerning Retirement System benefits, financial transactions, plan provisions and active members, terminated members, retirees and beneficiaries. We checked for internal reasonability and year-to-year consistency, but did not audit the data. We are not responsible for the accuracy or completeness of the information provided by MERS.

The Municipal Employees' Retirement Act, PA 427 of 1984 and the MERS' Plan Document Article VI Sec. 71 (1)(d), provides the MERS Board with the authority to set actuarial assumptions and methods after consultation with the actuary. As the fiduciary of the plan, the MERS Retirement Board sets certain assumptions for funding and GASB purposes. These assumptions are reviewed regularly through a comprehensive study, most recently in the Fall of 2021. The MERS Retirement Board adopted a Dedicated Gains Policy at the February 17, 2022 Board meeting. The Dedicated Gains Policy will automatically reduce the assumed rate of investment return in conjunction with recognizing excess investment gains to mitigate the impact on employer contributions the first year. The new policy is effective with this December 31, 2021 annual actuarial valuation, and is reflected in the funded status and fiscal year 2023 contributions as shown in the Executive Summary.

The Michigan Department of Treasury provides required assumptions to be used for purposes of Public Act 202 reporting. These assumptions are for reporting purposes only and do not impact required contributions. Please refer to the State Reporting page found at the end of this report for information for this filing.

For a full list of all the assumptions used, please refer to the division-specific assumptions described in table(s) in this report, and to the Appendix on the MERS website at:

<https://www.mersofmich.com/Portals/0/Assets/Resources/AAV-Appendix/MERS-2021AnnualActuarialValuation-Appendix.pdf>

**The actuarial assumptions used for this valuation, including the assumed rate of investment return, are reasonable for purposes of the measurement.**

**This report reflects the impact of COVID-19 experience through December 31, 2021. It does not reflect the ongoing impact of COVID-19, which is likely to influence demographic and economic experience, at least in the short term. We will continue to monitor these developments and their impact on the MERS Defined Benefit and Hybrid plans. Actual future experience will be reflected in each subsequent annual valuation, as experience emerges.**

This report has been prepared by actuaries who have substantial experience valuing public employee retirement systems. To the best of our knowledge, the information contained in this report is accurate and fairly presents the actuarial position of Mecosta Co as of the valuation date. All calculations have been made in conformity with generally accepted actuarial principles and practices, with the Actuarial Standards of Practice issued by the Actuarial Standards Board, and with applicable statutes.

David T. Kausch, Rebecca L. Stouffer, and Mark Buis are members of the American Academy of Actuaries. These actuaries meet the Academy's Qualification Standards to render the actuarial opinions contained herein. The signing actuaries are independent of the plan sponsor. GRS maintains independent consulting agreements with certain local units of government for services unrelated to the actuarial consulting services provided in this report.





Mecosta Co  
Spring, 2022  
Page 3

The Retirement Board of the Municipal Employees' Retirement System of Michigan confirms that the System provides for payment of the required employer contribution as described in Section 20m of Act No. 314 of 1965 (MCL 38.1140m).

This information is purely actuarial in nature. It is not intended to serve as a substitute for legal, accounting, or investment advice.

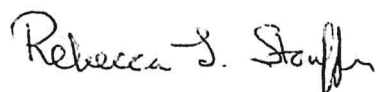
This report was prepared at the request of the MERS Retirement Board and may be provided only in its entirety by the municipality to other interested parties (MERS customarily provides the full report on request to associated third parties such as the auditor for the municipality). GRS is not responsible for the consequences of any unauthorized use. This report should not be relied on for any purpose other than the purposes described herein. Determinations of financial results, associated with the benefits described in this report, for purposes other than those identified above may be significantly different.

If you have reason to believe that the plan provisions are incorrectly described, that important plan provisions relevant to this valuation are not described, that conditions have changed since the calculations were made, that the information provided in this report is inaccurate or is in anyway incomplete, or if you need further information in order to make an informed decision on the subject matter in this report, please contact your Regional Manager at 1.800.767.MERS (6377).

Sincerely,  
Gabriel, Roeder, Smith & Company



David T. Kausch, FSA, FCA, EA, MAAA



Rebecca L. Stouffer, ASA, FCA, MAAA



Mark Buis, FSA, FCA, EA, MAAA



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## Executive Summary

### Funded Ratio

The funded ratio of a plan is the percentage of the dollar value of the actuarial accrued liability that is covered by the actuarial value of assets. While the funded ratio may be a useful plan measurement, understanding a plan's funding trend may be more important than a particular point in time. Refer to Table 7 to find a history of this information.

	12/31/2021	12/31/2020
Funded Ratio*	108%	96%

\* Reflects assets from Surplus divisions, if any.

Throughout this report are references to valuation results generated prior to the 2018 valuation date. Results prior to 2018 were received directly from the prior actuary or extracted from the previous valuation system by MERS's technology service provider.

## Required Employer Contributions

Your required employer contributions are shown in the following table. Employee contributions, if any, are in addition to the employer contributions.

Effective for the December 31, 2021 valuation, the MERS Retirement Board has adopted a Dedicated Gains Policy which allows for recognition of asset gains in excess of a set threshold in combination with lowering the assumed rate of investment return (discussed below). Changes to these assumptions and methods are effective for contributions beginning in 2023. Effective with the 2020 and 2019 valuations respectively, the MERS Retirement Board adopted updated demographic and economic assumptions. The combined impact of the prior demographic and economic assumption changes may be phased in. The remaining combined phase-in period is three years for all assumption changes.

By default, MERS will invoice you based on the amount in the "No Phase-in" columns. This amount will be considered the minimum required contribution unless you request to be billed the "Phase-in" rates. If you wish to be billed using the phased-in rates, please contact MERS, at which point the alternate minimum required contribution will be the amount in the "Phase-in" columns.

	Percentage of Payroll				Monthly \$ Based on Projected Payroll			
	Phase-in	No Phase-in	Phase-in	No Phase-in	Phase-in	No Phase-in	Phase-in	No Phase-in
Valuation Date:	12/31/2021	12/31/2021	12/31/2020	12/31/2020	12/31/2021	12/31/2021	12/31/2020	12/31/2020
Fiscal Year Beginning:	January 1, 2023	January 1, 2023	January 1, 2022	January 1, 2022	January 1, 2023	January 1, 2023	January 1, 2022	January 1, 2022
Division								
01 - Crthse Empls	-	-	-	-	\$ 674	\$ 6,414	\$ 4,495	\$ 13,105
02 - Sheriff	-	-	-	-	0	0	37	1,156
05 - Fire Fighters	-	-	-	-	0	0	61	1,294
10 - Sheriff POAM	-	-	-	-	1,930	4,740	5,242	9,457
11 - AFSCME	-	-	-	-	59	1,615	1,522	3,856
12 - Youth Attn Cntr	-	-	-	-	0	0	0	0
14 - Parks Empls	-	-	-	-	737	1,037	1,210	1,660
15 - Closed Act 345	-	-	-	-	0	0	0	183
Total Municipality -								
Estimated Monthly Contribution					\$ 3,400	\$ 13,806	\$ 12,567	\$ 30,711
Total Municipality -								
Estimated Annual Contribution					\$ 40,800	\$ 165,672	\$ 150,804	\$ 368,532

Employee contribution rates:

Valuation Date:	Employee Contribution Rate	
	12/31/2021	12/31/2020
Division		
01 - Crthse Empls	1.34%	1.34%
02 - Sheriff	0.00%	0.00%
05 - Fire Fighters	3.39%	3.39%
10 - Sheriff POAM	0.00%	0.00%
11 - AFSCME	1.00%	1.00%
12 - Youth Attn Cntr	0.00%	0.00%
14 - Parks Empls	1.00%	1.00%
15 - Closed Act 345	0.00%	0.00%

The employer may contribute more than the minimum required contributions, as these additional contributions will earn investment income and may result in lower future contribution requirements. Employers making contributions in excess of the minimum requirements may elect to apply the excess contribution immediately to a particular division, or segregate the excess into one or more of what MERS calls "Surplus" divisions. An election in the first case would immediately reduce any unfunded accrued liability and lower the amortization payments throughout the remaining amortization period. An election to set up Surplus divisions would not immediately lower future contributions, however the assets from the Surplus division could be transferred to an unfunded division in the future to reduce the unfunded liability in future years, or to



be used to pay all or a portion of the minimum required contribution in a future year. For purposes of this report, the assets in any Surplus division have been included in the municipality's total assets, unfunded accrued liability, and funded status; however, these assets are not used in calculating the minimum required contribution.

**MERS strongly encourages employers to contribute more than the minimum contribution shown above. With the implemented Dedicated Gains policy, market gains and losses will continue to be smoothed over five years; however, since excess return are being used to lower the investment assumption, there will be less gains to smooth in down markets. Having additional funds in Surplus divisions will assist plans with navigating any market volatility.**

### How and Why Do These Numbers Change?

In a defined benefit plan, contributions vary from one annual actuarial valuation to the next as a result of the following:

- Changes in benefit provisions (see Table 2),
- Changes in actuarial assumptions and methods (see the Appendix), and
- Experience of the plan (investment experience and demographic experience); this is the difference between actual experience of the plan and the actuarial assumptions.

These impacts are reflected in various tables in the report. For more information, please contact your Regional Manager.

### Comments on Investment Rate of Return Assumption

A defined benefit plan is funded by employer contributions, participant contributions, and investment earnings. Investment earnings have historically provided a significant portion of the funding. The larger the share of benefits being provided from investment returns, the smaller the required contributions, and vice versa. Determining the contributions required to prefund the promised retirement benefits requires an assumption of what investment earnings are expected to add to the fund over a long period of time. This is called the **Investment Return Assumption**.

The MERS Investment Return Assumption is **7.00%** per year. This, along with all of our other actuarial assumptions, is reviewed at least every five years in an Experience Study that compares the assumptions used against actual experience and recommends adjustments if necessary. If your municipality would like to explore contributions at lower assumed investment return assumptions, please review the "What If" projection scenarios later in this report.

### Assumption and Method Change in 2021

Effective February 17, 2022, the MERS Retirement Board adopted a dedicated gains policy that automatically adjusts the assumed rate of investment return by using excess asset gains to mitigate large increases in required contributions to the Plan. Full details of this dedicated gains policy are available in the Actuarial Policy found on the MERS [website](#). Some goals of the dedicated gains policy are to:

- Provide a systematic approach to lower the assumed rate of investment return between experience studies, and



- Use excess gains to cover both the increase in normal cost and any increase in UAL payment the first year after implementation (i.e., minimize the first-year impact (i.e., increase) in employer contributions).

The dedicated gains policy has been implemented with the December 31, 2021 annual actuarial valuation. After initial application of the smoothing method, remaining market gains were used to lower the assumed rate of investment return from 7.35% to 7.00%. The December 31, 2021 valuation liabilities were developed using this new, lower assumption. Additionally, as a result of recognizing excess market gains, the valuation assets used to fund these liabilities are 7.2% higher than if there were no dedicated gain policy. The combined impact of these changes will minimize the first-year impact on employer contributions and may result in an increase or a decrease in employer contributions.

## Comments on Asset Smoothing

To avoid dramatic spikes and dips in annual contribution requirements due to short-term fluctuations in asset markets, MERS applies a technique called **asset smoothing**. This spreads out each year's investment gains or losses over the prior year and the following four years. After initial application of asset smoothing, remaining excess market gains are used to buy down the assumed rate of investment return and increase the level of valuation assets, to the extent allowed by the dedicated gains policy. This smoothing method is used to determine your actuarial value of assets (valuation assets), which is then used to determine both your funded ratio and your required contributions. **The (smoothed) actuarial rate of return for 2021 was 17.04%, while the actual market rate of return was 13.97%.** To see historical details of the market rate of return compared to the smoothed actuarial rate of return, refer to this report's Appendix or view the ["How Smoothing Works" video](#) on the [Defined Benefit resource page](#) of the MERS website.

As of December 31, 2021, the actuarial value of assets is just below 100% of market value due to asset smoothing and dedicated gains. This means that rate of return on the actuarial value of assets should exceed the actuarial assumption in the next few years provided that the annual market returns meet or exceed the 7.00% investment return assumption. When all assumptions are met, contribution rates are expected to stay approximately level as a percent of payroll (dollar amounts are expected to increase with wage inflation of 3.0% each year).

As of December 31, 2021, the market value of assets and actuarial value of assets are very similar, resulting in a funded percentage that is not materially different.

## Alternate Scenarios to Estimate the Potential Volatility of Results ("What If Scenarios")

The calculations in this report are based on assumptions about long-term economic and demographic behavior. These assumptions will never materialize in a given year, except by coincidence. Therefore, the results will vary from one year to the next. The volatility of the results depends upon the characteristics of the plan. For example:

- Open divisions that have substantial assets compared to their active employee payroll will have more volatile employer contribution rates due to investment return fluctuations.
- Open divisions that have substantial accrued liability compared to their active employee payroll will have more volatile employer contribution rates due to demographic experience fluctuations.
- Small divisions will have more volatile contribution patterns than larger divisions because statistical fluctuations are relatively larger among small populations.
- Shorter amortization periods result in more volatile contribution patterns.





Many assumptions are important in determining the required employer contributions. In the following table, we show the impact of varying the Investment Return assumption. Lower investment returns would generally result in higher required employer contributions, and vice versa. The three economic scenarios below provide a quantitative risk assessment for the impact of investment returns on the plan's future financial condition for funding purposes.

The relative impact of the economic scenarios below will vary from year to year, as the participant demographics change. The impact of each scenario should be analyzed for a given year, not from year to year. The results in the table are based on the December 31, 2021 valuation and are for the municipality in total, not by division. These results do not reflect a phase-in of the impact of the actuarial assumptions updated in the 2020 and 2019 valuations. There is no phase-in with dedicated gains.

It is important to note that calculations in this report are mathematical estimates based upon assumptions regarding future events, which may or may not materialize. Actuarial calculations can and do vary from one valuation to the next, sometimes significantly depending on the group's size. Projections are not predictions. Future valuations will be based on actual future experience.

12/31/2021 Valuation Results	Lower Future Annual Returns	Lower Future Annual Returns	Valuation Assumptions
Investment Return Assumption	5.00%	6.00%	7.00%
Accrued Liability	\$ 53,896,765	\$ 48,283,660	\$ 43,562,830
Valuation Assets <sup>1</sup>	\$ 46,987,201	\$ 46,987,201	\$ 46,987,201
Unfunded Accrued Liability	\$ 6,909,564	\$ 1,296,459	\$ (3,424,371)
<b>Funded Ratio</b>	87%	97%	108%
Monthly Normal Cost	\$ 24,065	\$ 17,510	\$ 12,769
Monthly Amortization Payment	\$ 69,812	\$ 16,024	\$ 64
<b>Total Employer Contribution<sup>2</sup></b>	\$ 94,711	\$ 34,438	\$ 13,806

<sup>1</sup> The Valuation Assets include assets from Surplus divisions, if any.

<sup>2</sup> If assets exceed accrued liabilities for a division, the division may have an overfunding credit to reduce the division's employer contribution requirement. If the overfunding credit is larger than the normal cost, the division's full credit is included in the municipality's amortization payment above but the division's total contribution requirement is zero. This can cause the displayed normal cost and amortization payment to not add up to the displayed total employer contribution.

## Projection Scenarios

The next two pages show projections of the plan's funded ratio and computed employer contributions under the actuarial assumptions used in the valuation and alternate economic assumption scenarios. All three projections take into account the past investment experience that will continue to affect the actuarial rate of return in the short term.

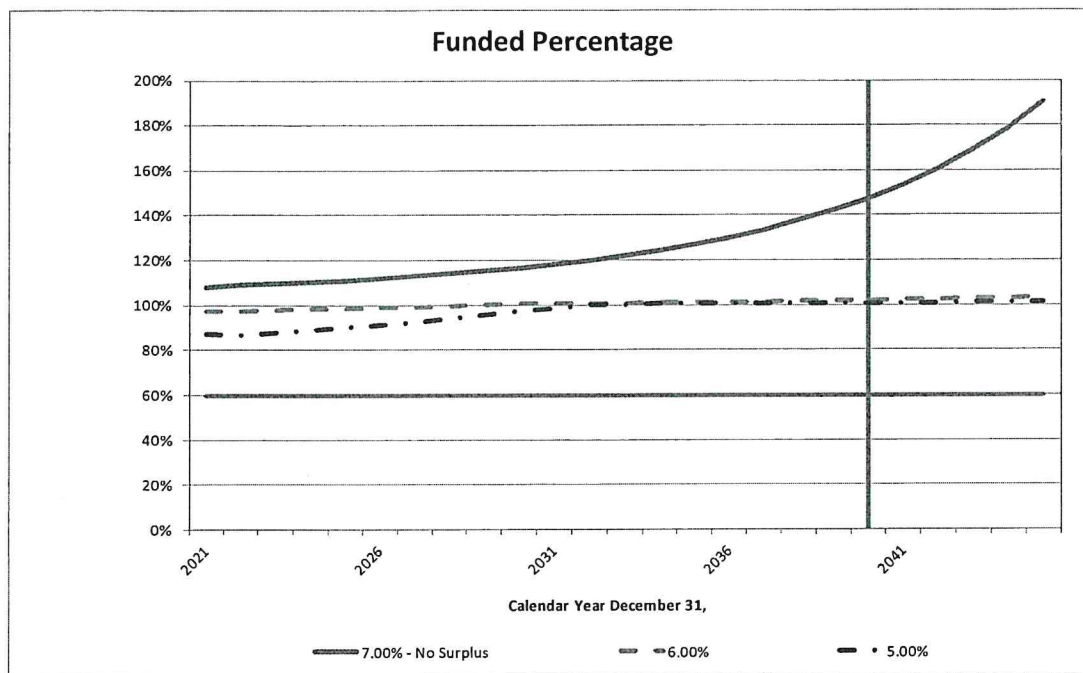
The 7.00% scenario provides an estimate of computed employer contributions based on current actuarial assumptions, and a projected 7.00% market return. The other two scenarios may be useful if the municipality chooses to budget more conservatively and make contributions in addition to the minimum requirements. The 6.00% and 5.00% projection scenarios provide an indication of the potential required employer contribution if these assumptions were met over the long term.



Valuation Year Ending 12/31	Fiscal Year Beginning 1/1	Actuarial Accrued Liability	Valuation Assets <sup>2</sup>	Funded Percentage	Estimated Annual Employer Contribution
<b>7.00%<sup>1</sup> - NO PHASE-IN</b>					
2021	2023	\$ 43,562,830	\$ 46,987,201	108%	\$ 165,672
2022	2024	\$ 44,000,000	\$ 47,900,000	109%	\$ 150,000
2023	2025	\$ 44,300,000	\$ 48,500,000	110%	\$ 134,000
2024	2026	\$ 44,400,000	\$ 48,900,000	110%	\$ 117,000
2025	2027	\$ 44,300,000	\$ 49,200,000	111%	\$ 102,000
2026	2028	\$ 44,100,000	\$ 49,300,000	112%	\$ 94,200
<b>6.00%<sup>1</sup> - NO PHASE-IN</b>					
2021	2023	\$ 48,283,660	\$ 46,987,201	97%	\$ 413,256
2022	2024	\$ 48,600,000	\$ 47,500,000	98%	\$ 397,000
2023	2025	\$ 48,800,000	\$ 47,800,000	98%	\$ 381,000
2024	2026	\$ 48,800,000	\$ 47,900,000	98%	\$ 355,000
2025	2027	\$ 48,700,000	\$ 48,000,000	99%	\$ 339,000
2026	2028	\$ 48,300,000	\$ 47,800,000	99%	\$ 333,000
<b>5.00%<sup>1</sup> - NO PHASE-IN</b>					
2021	2023	\$ 53,896,765	\$ 46,987,201	87%	\$ 1,136,532
2022	2024	\$ 54,100,000	\$ 47,000,000	87%	\$ 1,140,000
2023	2025	\$ 54,200,000	\$ 47,600,000	88%	\$ 1,140,000
2024	2026	\$ 54,100,000	\$ 48,000,000	89%	\$ 1,130,000
2025	2027	\$ 53,800,000	\$ 48,400,000	90%	\$ 1,130,000
2026	2028	\$ 53,300,000	\$ 48,500,000	91%	\$ 1,140,000

<sup>1</sup> Represents both the interest rate for discounting liabilities and the future investment return assumption on the Market Value of assets.

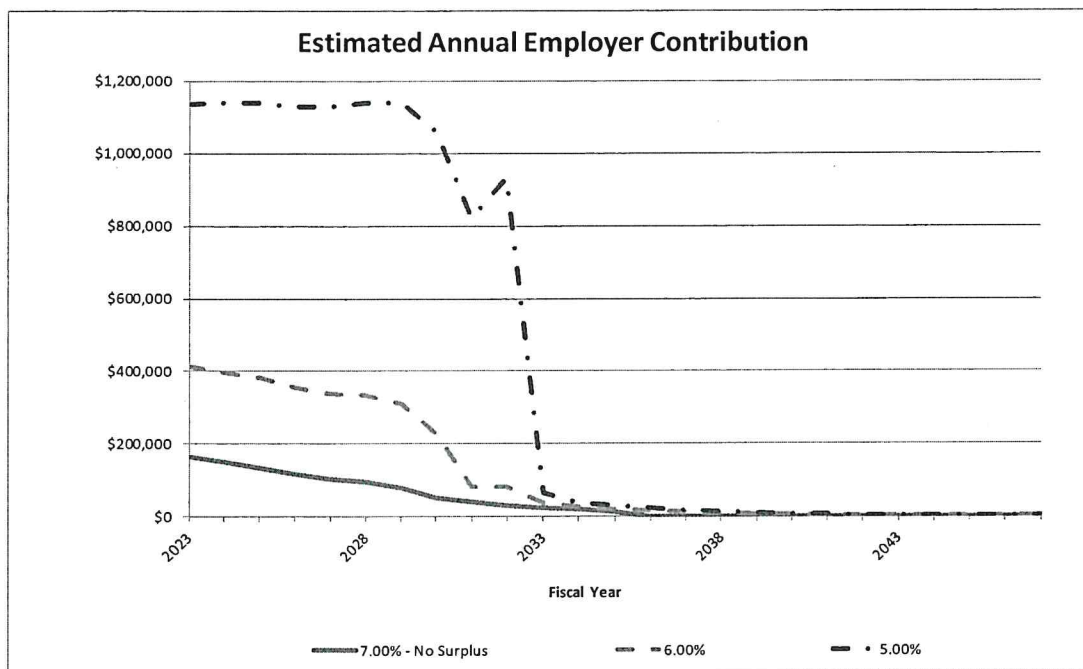
<sup>2</sup> Valuation Assets do not include assets from Surplus divisions, if any.



**Notes:**

All projected funded percentages are shown with no phase-in.

The green indicator lines have been added at 60% funded and 19 years following the valuation date for PA 202 purposes.



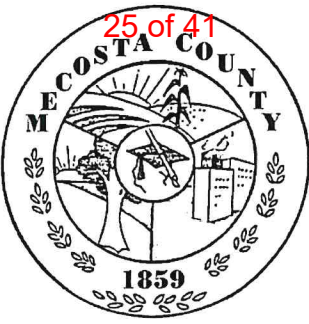
**Notes:**

All projected contributions are shown with no phase-in.



Request # 1

GL NUMBER	DESCRIPTION	ADOPTED BUDGET	AMENDED BUDGET	PLUS	MINUS	FINAL AMENDED BUDGET	YTD ACTUAL	PCT OF BUDGET USED	Are additional funds required?
Fund 101 - GENERAL OPERATING FUND									
101-275-701.000	ELECTED OFFICIALS SALARY	64,812.00	64,812.00	0.00	0.00	64,812.00	29,882.83	46.11 Yes	<input type="checkbox"/> NO <input checked="" type="checkbox"/> X
101-275-702.010	CHIEF DEPUTY	42,733.00	42,733.00	0.00	(2,000.00)	40,733.00	16,393.93	38.36	
101-275-705.000	PER DIEMS	0.00	0.00	150.00	0.00	150.00	0.00		
101-275-708.000	PART-TIME HOURLY WAGES	15,557.00	15,557.00	2,000.00	0.00	17,557.00	6,105.57	39.25 If YES, what amount?	
101-275-713.000	SOCIAL SECURITY/FICA	7,711.00	7,711.00	0.00	0.00	7,711.00	3,357.69	43.54	
101-275-713.010	MEDICARE/FICA	1,803.00	1,803.00	0.00	0.00	1,803.00	785.26	43.54 Funding Source?	
101-275-714.000	MEMS	14,096.00	14,096.00	0.00	0.00	14,096.00	6,348.84	45.04	
101-275-720.000	UNUSED SICK LEAVE	1,275.00	1,275.00	0.00	0.00	1,275.00	0.00	0.00 EXPLANATION:	
101-275-723.000	VACATION WAGES	0.00	0.00	0.00	0.00	0.00	1,717.08	0.00	
101-275-724.000	SICK TIME WAGES	0.00	0.00	0.00	0.00	0.00	1,824.09	0.00 No Per Diems budgeted	
101-275-728.000	OFFICE SUPPLIES	1,200.00	1,200.00	0.00	0.00	1,200.00	162.08	13.51 Slight over expenditure	
101-275-742.000	GAS/FUEL	900.00	900.00	0.00	0.00	900.00	244.44	27.16 Temporary staffing change	
101-275-773.000	SUPPLIES/MINOR EQUIPMENT	300.00	300.00	0.00	(150.00)	150.00	30.99	10.33	
101-275-808.000	MEMBERSHIP/DUES	2,300.00	2,300.00	12.00	0.00	2,312.00	2,311.54	100.50 Finance Committee Approved	
101-275-809.000	CONFERENCE EXPENSES	1,300.00	1,300.00	0.00	0.00	1,300.00	718.16	55.24	
101-275-810.000	TRAVEL/MIILEAGE EXPENSE	850.00	850.00	0.00	0.00	850.00	121.92	14.34 DATE:	
101-275-811.000	TRAINING EXPENSES	750.00	750.00	0.00	0.00	750.00	191.90	25.59	
101-275-812.000	EMPLOYEE PHYSICALS	150.00	150.00	0.00	(12.00)	138.00	0.00	0.00	
101-275-815.000	IMPREST CASH	300.00	300.00	0.00	0.00	300.00	0.00	0.00 Board of Commissioners Approved	
101-275-821.000	POSTAGE	1,000.00	1,000.00	0.00	0.00	1,000.00	314.21	31.42	
101-275-822.000	TELEPHONE	850.00	850.00	0.00	0.00	850.00	320.87	37.75 DATE:	
101-275-826.000	DATA PROCESSING/MICROFILMING	1,400.00	1,400.00	0.00	0.00	1,400.00	307.72	21.98	
101-275-828.000	PRINTING/PUBLICATIONS	300.00	300.00	0.00	0.00	300.00	286.00	95.33	
101-275-830.000	BOOKS/PRINTED MATERIAL	100.00	100.00	0.00	0.00	100.00	0.00	0.00	
101-275-854.000	VEHICLE MAINTENANCE	300.00	300.00	0.00	0.00	300.00	115.13	38.38	
101-275-901.000	MISCELLANEOUS	100.00	100.00	0.00	0.00	100.00	0.00	0.00	
101-275-984.000	COMPUTER EQUIPMENT	0.00	0.00	0.00	0.00	0.00	1,900.00		
TOTAL Expenditures		160,087.00	160,087.00	2,162.00	(2,162.00)	160,087.00	73,440.25	44.69	
TOTAL FOR FUND 101									
REVENUES:		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
EXPENDITURES		160,088.00	160,087.00	2,162.00	(2,162.00)	160,087.00	73,440.25	44.69	
NET OF REVENUES vs. EXPENDITURES		(160,088.00)	(160,087.00)	(2,162.00)	2,162.00	(160,087.00)	(73,440.25)	44.69	



**COUNTY OF MECOSTA**  
**BOARD OF COMMISSIONERS**  
 400 ELM STREET, BIG RAPIDS, MI 49307  
 Phone (231) 796-2505 Fax (231) 592-0121  
[www.mecostacounty.org](http://www.mecostacounty.org)

Marilynn Bradstrom  
*District #1*

Jerrilynn Strong  
*District #2*

Linda Howard  
*District #3*

Raymond Steinke  
*District #4*

Tom O'Neil  
*District #5*

Wendy Nystrom  
*District #6*

William Routley  
*District #7*

Paul E. Bullock  
*Controller/Administrator*

DATE

AGENCY DIRECTOR

Address

City, State Zip

Dear ,

The Mecosta County Board of Commissioners has taken note of the work being done by AGENCY on behalf of the citizens of Mecosta County. The Board is interested in exploring a partnership with AGENCY to expand services to the portion of our community you serve.

The Board has tentatively earmarked a total of up to \$\$\$\$\$ for these services. We are interested in having AGENCY meet with us to discuss preliminary thoughts on how such a partnership might enhance these services and help ensure long term viability for AGENCY. Please contact our Administrator Paul Bullock to schedule a time on DATE to meet with us regarding this opportunity.

Email: [pbullock@mecostacounty.org](mailto:pbullock@mecostacounty.org)  
 Phone: 231-796-2505

Sincerely,

Bill Routley, Chair  
 Mecosta County Board of Commissioners

**Total Amount** **\$8,440,236**

	Treasury Approved
Revenue Replacement	\$ 8,440,236
	\$ -

Project Title Unique ID	Projected Cost
General Fund	\$ 1,030,476
School Section Lake Veteran's Park - Beach Bathhouse Renovation	\$ 250,000
Brower Park Electrical Upgrades w/meters	\$ 400,000
Playground Updates	\$ 500,000
Jail upgrade	\$ 300,000
Court House Expansion	\$ 2,000,000
Parking lots	\$ 175,000
Guidehouse	\$ 10,000
EMS	\$ 674,760
Digitizing Courts - Software	\$ 500,000
Digitizing Courts - Scanning	\$ 500,000
Local Road Projects	\$ 1,000,000
Homeless shelters	\$ 500,000
women's services	\$ 500,000
fair improvement assistance	\$ 100,000
	<b>\$ 8,440,236</b>

Dragon Trail	\$225,000.00
Generator Parks	\$100,000.00
Safety Equipment First Responders	\$39,912.00
Free Medical Clinic	\$50,000.00
Child Hunger Year 1	\$100,000.00
Child Hunger Year 2	\$100,000.00
Marine Boat	\$62,500.00

Already spent or pending	\$2,187,172.00
6 months	\$3,300,000.00
12 months	\$3,630,476.00

**Total ARPA and Recreational Marijuana** **\$9,117,648.00**



GENERAL FUND ACTIVITY REPORT - 2022

PAGE 1

MECOSTA COUNTY

CASH BASIS

2021 YEAR END CASH BASIS  
GENERAL FUND BALANCE =  
\$ 9,260,959.00

April  
4

REVENUES	2022	2021	2020	2019	2018	2017	2016	2015	2014
JANUARY	\$460,880.22	\$236,147.05	\$284,181.77	\$371,799.25	\$404,253.90	\$472,058.93	\$342,878.47	\$457,709.70	\$ 409,551.20
FEBRUARY	\$402,011.93	\$524,136.54	\$570,026.62	\$481,876.06	\$365,534.97	\$440,955.58	\$439,640.42	\$384,022.41	\$ 457,758.26
MARCH	\$791,271.40	\$246,457.55	\$372,870.92	\$234,328.66	\$389,804.69	\$310,861.73	\$332,762.13	\$347,741.88	\$ 85,341.09
APRIL	\$930,296.59	\$612,167.49	\$944,817.68	\$869,513.08	\$765,610.77	\$894,511.52	\$311,859.34	\$477,946.81	\$ 984,384.24
MAY		\$925,602.20	\$321,980.98	\$535,446.64	\$238,660.24	\$193,244.26	\$546,502.49	\$543,691.42	\$ 284,919.52
*** JUNE		\$198,351.23	\$250,009.87	\$260,281.89	\$185,531.88	\$226,985.23	\$237,894.72	\$82,860.84	\$ 141,730.97
JULY		\$1,134,355.92	\$1,148,050.98	\$962,862.52	\$991,224.90	\$962,494.58	\$841,520.02	\$966,234.65	\$ 941,814.23
AUGUST		\$1,796,543.79	\$1,739,424.09	\$1,746,864.59	\$1,491,939.31	\$1,554,955.06	\$1,613,565.36	\$1,279,320.60	\$ 1,400,664.24
SEPTEMBER		\$5,074,722.09	\$5,340,032.97	\$4,863,854.15	\$4,572,660.77	\$4,508,946.45	\$4,068,972.13	\$4,469,801.85	\$ 3,806,163.44
OCTOBER		\$1,403,635.91	\$1,375,828.29	\$1,710,789.80	\$1,868,754.08	\$1,258,749.83	\$1,414,792.03	\$1,498,772.93	\$ 1,756,429.62
NOVEMBER		\$607,256.91	\$644,612.49	\$237,097.93	\$374,774.07	\$820,683.59	\$787,512.21	\$358,043.04	\$ 420,065.18
DECEMBER		\$601,540.36	\$975,006.81	\$1,026,773.93	\$684,014.53	\$1,057,991.33	\$1,918,313.74	\$954,220.11	\$ 909,111.80
TOTALS	\$2,584,460.14	\$13,360,917.04	\$13,966,843.47	\$13,301,489.50	\$12,332,764.11	\$12,702,438.09	\$12,856,213.06	\$11,820,366.24	\$11,597,933.79

EXPENSES	2022	2021	2020	2019	2018	2017	2016	2015	2014
JANUARY	\$1,888,710.84	\$1,505,172.92	\$1,889,385.67	\$1,811,634.66	\$1,712,705.81	\$1,460,836.62	\$1,575,265.39	\$1,395,793.63	\$ 1,232,893.61
FEBRUARY	\$815,258.64	\$869,528.99	\$791,470.80	\$761,409.09	\$795,043.23	\$750,078.80	\$775,032.55	\$825,672.02	\$ 845,687.83
MARCH	\$812,063.43	\$814,907.42	\$841,837.77	\$1,051,397.05	\$1,030,007.20	\$1,101,130.38	\$826,420.41	\$781,942.13	\$ 703,694.22
APRIL	\$1,157,043.30	\$937,072.04	\$1,110,519.04	\$968,062.14	\$989,672.76	\$974,320.78	\$1,307,007.87	\$1,072,447.04	\$ 833,682.50
MAY		\$1,021,595.54	\$734,101.59	\$833,534.47	\$889,749.10	\$923,264.23	\$772,964.41	\$1,106,049.25	\$ 1,040,708.47
*** JUNE		\$706,485.22	\$565,256.02	\$693,387.41	\$713,873.44	\$639,499.34	\$576,870.21	\$531,139.91	\$ 516,243.68
JULY		\$1,400,641.42	\$1,228,834.18	\$1,033,449.99	\$1,145,798.87	\$910,032.32	\$879,412.33	\$867,043.07	\$ 988,124.46
AUGUST		\$866,559.25	\$2,668,524.12	\$1,656,600.57	\$1,103,552.76	\$1,045,381.82	\$913,042.43	\$950,680.85	\$ 719,938.20
SEPTEMBER		\$843,367.14	\$835,438.10	\$745,550.96	\$853,513.78	\$974,637.80	\$1,020,170.70	\$770,837.87	\$ 789,589.13
OCTOBER		\$1,069,841.03	\$904,228.08	\$911,028.26	\$930,783.44	\$974,643.40	\$931,126.42	\$1,287,257.84	\$ 1,166,397.52
NOVEMBER		\$1,212,294.82	\$825,987.80	\$974,777.27	\$1,487,925.78	\$826,044.76	\$809,404.31	\$730,039.89	\$ 729,055.24
DECEMBER		\$2,275,542.78	\$1,581,112.41	\$1,113,940.31	\$804,874.39	\$1,774,340.01	\$3,208,057.72	\$2,384,175.50	\$ 1,806,705.83
TOTALS	\$4,673,076.21	\$13,523,008.57	\$13,976,695.58	\$12,544,772.18	\$12,457,500.56	\$12,459,210.26	\$13,594,774.75	\$12,703,079.00	\$11,372,720.69

## GENERAL FUND ACTIVITY REPORT - 2022

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MIECOSTA COUNTY

## CASH BASIS

April

	2022	2021	2020	2019	2018	2017	2016	2015	2014
TOTAL REVENUES TO DATE =	\$11,845,419.14	\$10,786,272.63	\$11,348,112.99	\$10,377,017.05	\$10,572,822.33	\$10,522,777.76	\$10,570,176.36	\$11,656,278.80	\$11,699,168.86
TOTAL EXPENSES TO DATE =	\$4,673,076.21	\$4,126,681.37	\$4,633,213.28	\$4,582,502.94	\$4,527,429.00	\$4,286,366.58	\$4,483,726.22	\$4,075,854.82	\$3,615,958.16
Encumbrances									\$0.00
EQUALS CURRENT BALANCE =	<u>\$7,172,342.93</u>	<u>\$6,658,591.26</u>	<u>\$6,714,899.71</u>	<u>\$5,794,514.11</u>	<u>\$6,045,393.33</u>	<u>\$6,236,411.18</u>	<u>\$6,086,450.14</u>	<u>\$7,580,423.98</u>	<u>\$8,083,210.70</u>

YEAR TO DATE REVENUES / # OF MONTHS EQUAL:  
MONTHLY AVERAGE REV. (LESS PROPERTY TAXES)

\$2,178,395.48 /4 \$544,598.87  
LAST MONTH AVERAGE = \$599,545.69

YEAR TO DATE EXPENSES / # OF MONTHS EQUAL:

\$4,673,076.21 \$1,168,269.05  
LAST MONTH AV \$ 1,172,010.97

## NEXT MONTH FORECAST

## G/F FUND BALANCE ON CASH BASIS

\$7,172,342.93

+

\$544,598.87 -

\$1,168,269.05 =

\$6,548,672.75

	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
YEAR END GENERAL FUND BAL	\$ 9,260,959	\$ 9,166,364	\$ 9,176,216	\$ 8,419,499	\$ 8,647,618	\$ 8,404,390	\$ 9,143,036	\$ 9,988,858	\$ 9,762,134	\$ 9,551,256

Note: The year-end general fund balance is on a cash basis and will not necessarily agree with the balance in BS&A due to modified accrual basis of accounting.

## MONTHLY BANK RECONCILEMENT REPORT 2022

PAGE 3

FUND #	FUND NAME	MARCH		APRIL		NET CHANGE
		BALANCE		BALANCE		
101	GENERAL	10,438,010.90		10,210,438.23	(\$227,572.67)	
201	COUNTY ROAD	1,807,347.28		1,857,702.54	\$50,355.26	
205	CMET	0.00		-	\$0.00	
210	AMBULANCE FUND	5,340,412.23		5,392,871.53	\$52,459.30	
211	MEDICAL FIRST RESPONDERS	105,467.72		105,467.72	\$0.00	
213	DIST. CT. ALCOHOL ASSMS.	0.00		-	\$0.00	
214	SOBRIETY COURT/DIST. CT. CASE FI	109,465.50		106,652.93	(\$2,812.57)	
215	FRIEND OF THE COURT	(11,615.97)		(50,492.35)	(\$38,876.38)	
216	PROSECUTOR'S DRUG FORFEITURE	9,900.43		9,334.53	(\$565.90)	
217	FAMILY COUNSELING	112,030.06		112,210.06	\$180.00	
220	MORQUE	0.00		-	\$0.00	
232	REMONUMENTATION GRANT	(8,296.00)		(8,296.00)	\$0.00	
234	COUNTY HOUSING REHAB.	106,364.28		139,494.28	\$33,130.00	
236	DIST. CT. TETHER PROGRAM	0.00		-	\$0.00	
242	BROWNFIELD REDEVELOPMENT (SI	0.00		-	\$0.00	
243	BROWNFIELD REDEVELOPMENT	1,211.23		1,211.23	\$0.00	
244	BROWNFIELD REDEV. AUTH. LOCAL	0.00		-	\$0.00	
245	PUBLIC IMPROVEMENT	0.00		-	\$0.00	
249	BUILDING DEPARTMENT	713,585.13		713,548.01	(\$37.12)	
250	DRUNK DRIVING	3,190.48		3,190.48	\$0.00	
252	SHERIFF'S WORK STUDY	0.00		-	\$0.00	
253	SALVAGE VEHICLE INSPECTION	0.00		-	\$0.00	
254	EMERGENCY PLANNING	2,493.27		3,243.27	\$750.00	
256	REG. DEEDS AUTOMATION FUND	423,260.24		429,191.08	\$5,930.84	
257	BUDGET STABILIZATION FUND	1,714,000.00		1,714,000.00	\$0.00	
258	D.A.R.E. PROGRAM	18,473.18		18,482.26	\$9.08	
259	CONCEALED PISTOL LICENSING	131,307.89		133,267.33	\$1,959.44	
260	MICHIGAN INDIGENT DEFENSE CON	(20,423.34)		18,371.79	\$38,795.13	
261	TOWNSHIP LAW ENFORCEMENT	13,155.57		13,155.57	\$0.00	
262	CORRECTIONS OFFICER TRAINING	56,868.26		57,458.26	\$590.00	
263	K-9 FUND	2,662.85		2,662.85	\$0.00	
264	JAIL MAINTENANCE	54,467.36		27,565.15	(\$26,902.21)	
265	DRUG LAW ENFORCEMENT	29,944.23		17,097.63	(\$12,846.60)	
266	MECOSTA CO DIVE FUND	10,404.58		10,404.58	\$0.00	
267	COMMUNITY CORRECTIONS	309,529.52		310,279.45	\$749.93	
268	PROSECUTOR DEFERRAL PROGRAI	35,105.18		36,153.33	\$1,048.15	
269	LAW LIBRARY	8,815.58		6,673.02	(\$2,142.56)	
272	COMMISSION ON AGING LIABIL. REC	0.00		-	\$0.00	
273	COMMISSION ON AGING MEALS	326,396.59		338,872.07	\$12,475.48	
274	COMMISSION ON AGING	1,804,016.85		1,834,207.12	\$30,190.27	
285	REVENUE SHARING FUND	0.00		-	\$0.00	
280	911 STATE SERVICE CHARGE FUND	0.00		48,116.00	\$48,116.00	
287	PA 302 LAW ENFORCEMENT TRAININ	2,171.25		1,871.25	(\$300.00)	
289	SECONDARY ROAD PATROL	46,365.60		46,112.90	(\$252.70)	
290	DEPT. OF SOCIAL SERVICES	0.00		-	\$0.00	
291	PROBATE COURT DIVERSION PROC	0.00		-	\$0.00	
292	CHILD CARE FUND	267,106.55		243,143.79	(\$23,962.76)	
293	SOLDIERS RELIEF	5,884.17		5,884.17	\$0.00	



FUND # FUND NAME:		MARCH BALANCE	APRIL BALANCE	NET CHANGE
294	VETERANS TRUST	0.00	0.00	\$0.00
297	RUNAWAY SERVICES	0.00	0.00	\$0.00
311	HOSPITAL DEBT FUND	0.00	0.00	\$0.00
318	DEBT SERVICE JAIL EXPANSION	0.00	0.00	\$0.00
402	BUILDING IMPROVEMENTS FUND	488,132.91	488,132.91	\$0.00
403	COUNTY BUILDING EXPANSION FUN	0.00	0.00	\$0.00
404	HOSPITAL CONSTRUCTION FUND	0.00	0.00	\$0.00
405	CAPITAL EQUIPMENT FUND	497,975.69	416,623.06	(\$81,352.63)
406	JAIL RENOVATION/EXPANSION	0.45	0.45	\$0.00
501	PRESCRIPTION HEALTH PLAN	0.00	0.00	\$0.00
506	PLATT REVIEW FEES	11,248.00	11,248.00	\$0.00
507	MOCAT	0.00	0.00	\$0.00
508	COUNTY PARKS	1,165,438.44	1,349,436.83	\$183,998.39
516	TAX REVOLVING	9,080,467.67	6,895,644.97	(\$2,184,822.70)
517	AUDIT OF PRINCIPLE RESIDENCE	61,669.05	84,110.27	\$22,441.22
520	W.M.I FORENSIC MORGUE AUTHORI	0.00	0.00	\$0.00
595	INMATE COMMISSARY	45,795.73	47,378.34	\$1,582.61
633	CENTRAL STORES	0.00	0.00	\$0.00
641	DEPARTMENT OF PUBLIC WORKS	540.44	540.44	\$0.00
646	EQUALIZATION REVOLVING	85,844.90	92,426.29	\$6,581.39
653	MAILING DEPARTMENT	1,145.79	888.18	(\$257.61)
677	HEALTH BENEFITS INSURANCE	(180,337.69)	3,976.58	\$184,314.27
701	TRUST & AGENCY	337,441.91	543,697.94	\$206,256.03
704	IMPREST PAYROLL FUND	169,006.39	214,404.24	\$45,397.85
721	LIBRARY FUND	34,324.99	46,737.12	\$12,412.13
757	BROOMFIELD TRUST	27,477.08	21,764.08	(\$5,713.00)
759	DISTRICT COURT CRIMINAL	36,864.59	32,288.61	(\$4,575.98)
760	DISTRICT COURT TRUST	54,498.30	67,738.17	\$13,239.87
764	INMATE TRUST	21,718.34	21,075.78	(\$642.56)
765	INMATE COMMISSARY	0.00	0.00	\$0.00
766	CHILD SUPPORT TRUST	0.00	0.00	\$0.00
767	FRIEND OF COURT TRUST	0.00	0.00	\$0.00
768	FOC STATE CONVERSION	0.00	380.60	\$380.60
801	SPECIAL DRAIN ASSESSMENTS	726,461.51	697,359.93	(\$29,101.58)
802	REVOLVING DRAIN	71,874.37	71,909.70	\$35.33
819	NORTHGATE DRAIN BOND REDEMP	0.00	0.00	\$0.00
820	CHIPPEWA LAKE BOND REDEMP	0.00	0.00	\$0.00
TOTALS		\$36,706,667.51	\$35,017,308.55	(\$1,689,358.96)

(\$1,689,358.96)

MECOSTA COUNTY GENERAL FUND  
REVENUE DETAIL - 2022

APRIL

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ACCT. #	CATEGORY:	2022 BUDGET	2022 CURRENT	2022 YEAR TO DATE	Accrual/Rev. Entries	2022 YTD w/2021 Revers.	2022 PROJECTION	PROJECTION VERSUS BUDGET
403.000	CURRENT TAXES	8,723,441.00	\$406,064.66	\$459,927.44		\$459,927.44	8,723,441.00	\$0.00
404.000	DEL. PERS. PROP. TAXES	6,913.00	\$1,016.91	\$1,024.40		\$1,024.40	6,913.00	\$0.00
424.000	TAX SALE PROCEEDS	0.00	\$0.00	\$0.00		\$0.00	0.00	\$0.00
425.000	SWAMP LAND	8,300.00	\$0.00	\$0.00		\$0.00	8,300.00	\$0.00
426.000	FOREST RESERVE	0.00	\$0.00	\$0.00		\$0.00	0.00	\$0.00
427.000	PAYM. IN LIEU TAXES (PLT)	17,000.00	\$438.25	\$8,217.07		\$8,217.07	17,000.00	\$0.00
434.000	TRAILER FEES	2,200.00	\$117.00	\$917.50		\$917.50	2,200.00	\$0.00
439.000	MARIJUANA TAX	84,004.00	\$0.00	\$677,441.28		\$677,441.28	0.00	(\$84,004.00)
441.000	LOCAL COMMUNITY STABILIZATION	212,750.00	\$0.00	\$0.00		\$0.00	231,815.00	\$19,065.00
477.000	SOIL EROSION, SED. PERMITS	23,000.00	\$2,530.00	\$7,100.00		\$7,100.00	23,000.00	\$0.00
479.000	NON-BUSINESS LIC. & PER	1,200.00	\$60.00	\$215.00		\$215.00	1,200.00	\$0.00
481.000	DOG LICENSE - TREASURER	2,000.00	\$150.50	\$815.00		\$815.00	2,000.00	\$0.00
481.010	DOG LICENSE - SHELTER	0.00	\$0.00	\$0.00		\$0.00	0.00	\$0.00
481.020	DOG LICENSE - VETS	6,400.00	\$840.00	\$2,322.50		\$2,322.50	6,400.00	\$0.00
481.000	CREMATION PERMITS	12,000.00	\$1,650.00	\$5,650.00		\$5,650.00	12,750.00	\$750.00
505.010	FED REIMB LODGING ILLEG IMMIGRA	0.00	\$0.00	\$0.00		\$0.00	0.00	\$0.00
505.020	DRUG COURT GRANT PROGRAM/FEC	0.00	\$0.00	\$0.00		\$0.00	0.00	\$0.00
505.030	BYRNE MEMORIAL FED GRANT-CMET	0.00	\$0.00	\$0.00		\$0.00	0.00	\$0.00
505.040	ARRA FED BYRNE GRANT-OVERTIME	0.00	\$0.00	\$0.00		\$0.00	0.00	\$0.00
505.050	METH BYRNE MEMORIAL FORMULA C	0.00	\$0.00	\$0.00		\$0.00	0.00	\$0.00
505.060	BYRNE GRANT HIGH INTENSITY DRU	0.00	\$0.00	\$0.00		\$0.00	0.00	\$0.00
505.080	MEDICAL MARIJUANA OPERATION&C	0.00	\$0.00	\$0.00		\$0.00	0.00	\$0.00
506.010	EMPG. SAL REIM(525) Scott's Sal	27,000.00	\$420.88	\$13,484.65		\$13,484.65	27,000.00	\$0.00
508.000	FED GRANT V-WECHILDPARENT LEGA	3,250.00	\$0.00	\$2,826.51		\$2,826.51	3,250.00	\$0.00
520.000	CSPA CRP TITLE IV D	84,327.00	\$1,365.07	\$21,609.55		\$21,609.55	84,327.00	\$0.00
520.040	PA REIMBURSEMENT - ABUSE	0.00	\$0.00	\$0.00		\$0.00	0.00	\$0.00
521.000	PA FIA CONTRACT WELFARE	0.00	\$0.00	\$0.00		\$0.00	0.00	\$0.00
521.020	PA-COOP REIMB-SUPLEM	0.00	\$0.00	\$0.00		\$0.00	0.00	\$0.00
526.000	FED GRANT-DNR-GAS ROYALTY DIST	0.00	\$0.00	\$0.00		\$0.00	0.00	\$0.00
526.010	FEDERAL GRANT-DNR NATIONAL FORI	4,500.00	\$0.00	\$0.00		\$0.00	5,560.00	\$1,060.00
528.000	FEDERAL REVENUE	0.00	\$0.00	\$0.00		\$0.00	0.00	\$0.00
539.050	COURT EQUITY FUNDING	175,000.00	\$35,641.00	\$59,405.00		\$59,405.00	175,000.00	\$0.00
539.060	JUDICIAL TECH COURT EQUITY	0.00	\$0.00	\$0.00		\$0.00	0.00	\$0.00
540.000	MICHIGAN VETERANS AFFAIR AGENC	50,000.00	\$0.00	\$0.00		\$0.00	50,000.00	\$0.00
542.000	PROBATE JUDGE, WAGE SUPP.	123,500.00	\$0.00	\$28,351.99		\$28,351.99	123,500.00	\$0.00
543.000	SINGLE BUSINESS TAX	0.00	\$0.00	\$0.00		\$0.00	0.00	\$0.00
544.000	DRUNK DRIVING CASEFLOW ASSISTA	6,196.00	\$0.00	\$0.00		\$0.00	5,003.00	(\$1,193.00)
544.010	MARINE PATROL REIM.	14,700.00	\$0.00	\$0.00		\$0.00	12,700.00	(\$2,000.00)
544.030	LIQUOR LICENSE FEES	15,000.00	\$68.75	\$110.00		\$110.00	15,000.00	\$0.00
544.040	SCHOOLS REIMB FOR LAISON OFFIC	22,000.00	\$0.00	\$0.00		\$0.00	22,000.00	\$0.00
545.000	ST. CASSETLOW/CRIME VICTIMS REIM.	69,998.00	\$16,391.25	\$16,391.25		\$16,391.25	69,998.00	\$0.00
545.010	BOARD/CARE PRISONERS	80,000.00	\$9,075.00	\$18,955.00		\$18,955.00	80,000.00	\$0.00
547.000	HMEP HAZARD MATERIALS PLAN/LEP	0.00	\$0.00	\$0.00		\$0.00	0.00	\$0.00
549.000	SWIFT&SURE SANCTIONS GRANT/IS	0.00	\$0.00	\$0.00		\$0.00	0.00	\$0.00
574.000	STATE REVENUE SHARING	908,120.00	\$139,048.00	\$278,096.00		\$278,096.00	908,120.00	\$0.00
578.000	HEALTH & SAF FUND REV/CIGAR TAX	0.00	\$0.00	\$0.00		\$0.00	0.00	\$0.00
579.000	TRICNTY CONV. FAC. REV. <sup>571</sup>	174,094.00	\$87,587.00	\$87,587.00		\$87,587.00	174,094.00	\$0.00
601.000	DISTRICT CT. ALC. ASSESS.	520.00	\$5.00	\$75.00		\$75.00	520.00	\$0.00
601.020	JURY EXPENSE REIMBURSEMENT	0.00	\$0.00	\$40.00		\$40.00	925.00	\$925.00
603.000	CIRCUIT COURT COSTS	5,800.00	\$371.61	\$1,508.14		\$1,508.14	5,800.00	\$0.00
603.010	CIRCUIT COURT BOND COST	9,500.00	\$130.00	\$4,470.00		\$4,470.00	9,500.00	\$0.00
603.020	SHOW CAUSE FINES	650.00	\$250.00	\$550.00		\$550.00	850.00	\$200.00
603.030	FAMILY COURT BOND COSTS	0.00	\$0.00	\$25.00		\$25.00	25.00	\$25.00
607.010	CIRCUIT COURT FILING FEES	5,900.00	\$434.00	\$1,798.00		\$1,798.00	5,900.00	\$0.00
607.020	CIRCUIT COURT TRIAL FEES	450.00	\$45.00	\$75.00		\$75.00	450.00	\$0.00
607.030	CIRCUIT COURT JURY FEES	1,000.00	\$60.00	\$420.00		\$420.00	1,000.00	\$0.00
607.050	CIRCUIT COURT COPY FEES	9,000.00	649	\$3,143.70		\$3,143.70	9,000.00	\$0.00
607.060	CIRCUIT COURT FILATION FEES	0.00	\$0.00	\$0.00		\$0.00	18.00	\$18.00
607.070	CUNNINGHAM CIRCUIT COURT COST	35,000.00	\$1,985.78	\$9,193.51		\$9,193.51	35,000.00	\$0.00
607.080	CIRCUIT COURT SERVICES	2,650.00	\$178.37	\$679.03		\$679.03	2,650.00	\$0.00

MECOSTA COUNTY  
GENERAL FUND  
REVENUE DETAIL - 2022

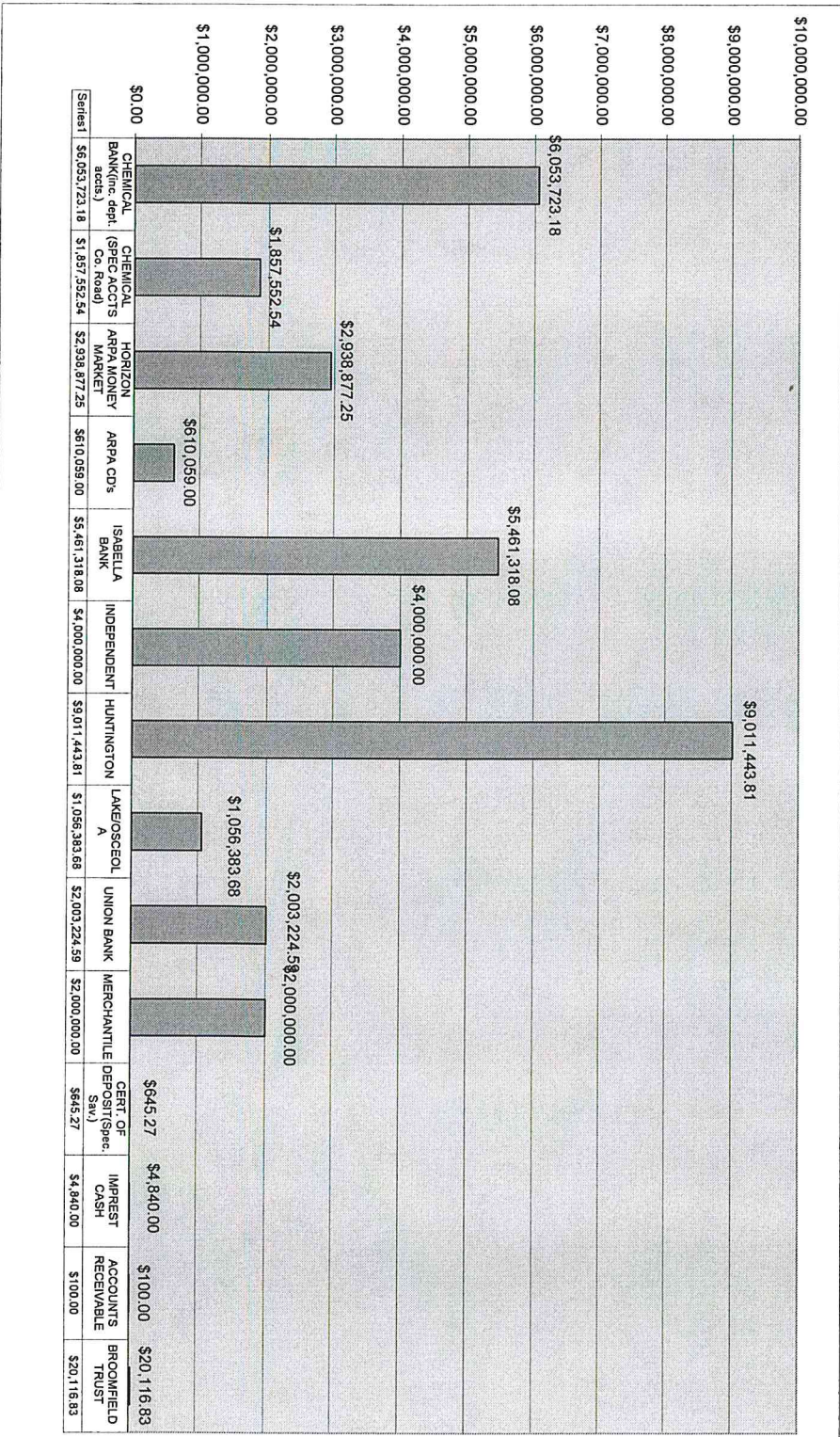
ACCT #	CATEGORY:	APRIL 2022	2022 CURRENT	2022 YEAR TO DATE	2022 YTD w /2021 Revers..	2022 PROJECTION	PROJECTION VERSUS BUDGET
607.081	CIRCUIT COURT MOTION FEES	2,700.00	\$190.00	\$750.00	\$750.00	2,700.00	\$0.00
607.090	CLERK SERVICES	60,000.00	\$4,659.00	\$18,132.00	\$18,132.00	60,000.00	\$0.00
607.091	ELECTION FILING FEES	0.00	\$100.00	\$200.00	\$200.00	200.00	\$200.00
608.010	TREASURER SERVICES	12,000.00	\$813.02	\$2,722.52	\$2,722.52	12,000.00	\$0.00
609.000	COUNTY CLERK SALES	0.00	\$0.00	\$0.00	\$0.00	0.00	\$0.00
610.000	FR. OF THE CT., SERVICES	0.00	\$0.00	\$0.00	\$0.00	0.00	\$0.00
612.000	TAX TITLE FEES	0.00	\$0.00	\$0.00	\$0.00	0.00	\$0.00
613.000	DISTRICT COURT COSTS	385,000.00	\$30,064.70	\$137,505.16	\$137,505.16	385,000.00	\$0.00
614.000	DIST. COURT BOND COSTS	80,370.00	\$2,390.00	\$12,580.00	\$12,580.00	80,370.00	\$0.00
614.010	DIST. CT. ORDINANCE FEES	75,000.00	\$6,119.31	\$32,992.81	\$32,992.81	75,000.00	\$0.00
615.000	DIST. COURT CIVIL FEES	80,000.00	\$3,248.00	\$14,110.00	\$14,110.00	80,000.00	\$0.00
617.000	PROBATE COURT SERVICES	15,000.00	\$1,163.73	\$5,045.30	\$5,045.30	15,000.00	\$0.00
617.010	PROBATE COURT - ATTORNEY FEES	0.00	\$0.00	\$0.00	\$0.00	0.00	\$0.00
619.000	REAL ESTATE TRANSFER TAX	200,000.00	\$22,052.80	\$144,332.10	\$144,332.10	225,000.00	\$25,000.00
620.000	REG. OF DEEDS SERVICE	350,000.00	\$41,400.80	\$113,962.71	\$113,962.71	350,000.00	\$0.00
625.010	VOTERS REGISTRATION FEES	100.00	\$0.00	\$0.00	\$0.00	100.00	\$0.00
626.020	ZONING HEARING/CLEARANCE FEES	10,000.00	\$1,810.00	\$4,195.00	\$4,195.00	10,000.00	\$0.00
628.030	COUNTY REMONIMENTATION	500.00	\$46.44	\$182.76	\$182.76	500.00	\$0.00
630.000	OTHER SERVICES	0.00	\$0.00	\$0.00	\$0.00	63.00	\$63.00
631.000	INDIRECT COST ALLOCATION EMS	186,282.00	\$46,570.00	\$93,140.50	\$93,140.50	186,282.00	\$0.00
631.010	INDIRECT COST ALLOCATION SOBRI	12,361.00	\$0.00	\$12,361.00	\$12,361.00	12,361.00	\$0.00
631.020	INDIRECT COST ALLOCATION CPL. FU	7,500.00	\$0.00	\$0.00	\$0.00	7,500.00	\$0.00
632.000	INDIRECT COST ALLOCATION PARKS	28,512.00	\$7,128.50	\$14,256.50	\$14,256.50	28,512.00	\$0.00
634.000	INDIRECT COST ALLOCATION BUILDI	38,408.00	\$9,602.00	\$19,204.00	\$19,204.00	38,408.00	\$0.00
637.000	SHERIFF SERVICES	25,000.00	\$3,210.09	\$12,491.67	\$12,491.67	25,000.00	\$0.00
637.010	CHILD CARE FUND COLLECT.	25,000.00	\$2,947.86	\$10,285.52	\$10,285.52	25,000.00	\$0.00
638.000	ANIMAL SHELTER SERVICES	1,000.00	\$0.00	\$200.00	\$200.00	1,000.00	\$0.00
638.010	AN SHEL SERV. FROM CITY	1,000.00	\$0.00	\$0.00	\$0.00	1,000.00	\$0.00
641.010	COOP. AGMT. US MARSHALS	0.00	\$0.00	\$0.00	\$0.00	0.00	\$0.00
643.000	SALE OF COUNTY ASSETS	0.00	\$0.00	\$0.00	\$0.00	0.00	\$0.00
644.000	SALE OF COUNTY AUTOS	10,000.00	\$0.00	\$0.00	\$0.00	10,000.00	\$0.00
646.000	CHARGES FOR SERVICES	0.00	\$0.00	\$0.00	\$0.00	0.00	\$0.00
647.000	SALE OF ZONING SUPPLIES	0.00	\$0.00	\$0.00	\$0.00	0.00	\$0.00
649.000	TAX MAPPING RECEIPTS/REIMBURSE	5,500.00	\$1,986.60	\$3,627.40	\$3,627.40	5,500.00	\$0.00
653.000	USE AND ADMISSION FEES-MORQUE	6,500.00	\$100.00	\$1,300.00	\$1,300.00	6,500.00	\$0.00
656.000	TETHER VEHICLE IMMOBILIZATION FI	332.00	\$80.00	\$80.00	\$80.00	332.00	\$0.00
657.000	FINES/FORFEITURE-CIRC CT	0.00	\$0.00	\$0.00	\$0.00	0.00	\$0.00
661.000	STATUTORY LATE FEE	15,000.00	\$509.76	\$1,293.05	\$1,293.05	15,000.00	\$0.00
665.000	GENERAL INTEREST	130,000.00	\$9,750.44	\$18,980.42	\$18,980.42	130,000.00	\$0.00
673.000	SALE OF FIXED ASSETS	0.00	\$0.00	\$0.00	\$0.00	0.00	\$0.00
675.000	CONTRIBUTIONS/DONATIONS REVENUE	0.00	\$2,000.00	\$2,000.00	\$2,000.00	2,000.00	\$2,000.00
677.000	DRUG INV. REIM.	246.00	\$0.00	\$0.00	\$0.00	96.00	(\$150.00)
685.000	REIM-FROM OTHER FUNDS/Workers C	115,000.00	\$0.00	\$0.00	\$0.00	115,000.00	\$0.00
685.010	FNG.REIM-OSCEOLA CO.	222,500.00	\$21,032.90	\$32,793.20	\$32,793.20	222,500.00	\$0.00
686.000	SALARY/FRINGE REIMBURSE EQUAL	17,000.00	\$0.00	\$0.00	\$0.00	17,000.00	\$0.00
686.100	FRINGE REIMBURSEMENTS/517	750.00	\$0.00	\$0.00	\$0.00	750.00	\$0.00
687.010	JUDGES SUPPLEMENT	182,896.00	\$0.00	\$45,724.00	\$45,724.00	182,896.00	\$0.00
687.020	JUV DIV-PRO OFF SUPP	27,317.00	\$0.00	\$13,658.52	\$13,658.52	27,317.00	\$0.00
691.000	REFUNDS REIMBURSEMENTS	14,000.00	\$1,948.22	\$2,336.97	\$2,336.97	14,000.00	\$0.00
692.000	INSURANCE REFUNDS	70,000.00	\$0.00	\$5,987.01	\$5,987.01	70,000.00	\$0.00
693.000	ATTY FEES - CLERK	75,000.00	\$2,605.44	\$10,902.70	\$10,902.70	75,000.00	\$0.00
694.000	REFUNDS - OTHER DEPTS	4,000.00	\$0.00	\$0.00	\$0.00	4,000.00	\$0.00
696.000	MISC. REVENUE	35.00	\$193.95	\$571.20	\$571.20	721.00	\$686.00
699.000	TRANSFER IN	0.00	\$0.00	\$0.00	\$0.00	0.00	\$0.00
TOTALS		\$13,419,172	\$930,296.59	\$2,584,460.14	\$2,584,460.14	\$13,381,817.00	(\$37,355.00)



LOCATION:	JANUARY 2022	FEBRUARY 2022	MARCH 2022	APRIL 2022	MAY 2022	JUNE 2022	JULY 2022	AUGUST 2021	SEPTEMBER 2021	OCTOBER 2021	NOVEMBER 2021	DECEMBER 2021
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CHEMICAL BANK(inc. depl. accts.)	\$5,593,980.17	\$5,653,779.62	\$6,802,080.09	\$6,053,723.18				\$17,348,751.60	\$12,884,248.51	\$11,104,893.86	\$13,456,834.44	\$ 2,429,306.00
CHEMICAL (SPEC ACCTS Co. Roa	\$1,154,199.23	\$1,415,140.18	\$1,807,197.28	\$1,857,552.54				\$666,111.06	\$1,222,743.30	\$734,829.26	\$840,655.70	\$699,029.09
HORIZON ARPA MONEY MARKET	\$3,002,043.03	\$3,002,388.46	\$2,938,635.72	\$2,938,877.25				\$0.00	\$3,000,336.98	\$3,000,846.64	\$3,001,278.28	\$3,001,660.63
ARPA CD's	\$1,220,118.00	\$1,220,118.00	\$610,059.00	\$610,059.00				\$0.00	\$1,220,118.00	\$1,220,118.00	\$1,220,118.00	\$1,220,118.00
ISABELLA BANK	\$5,443,960.17	\$5,448,927.48	\$5,455,328.07	\$5,461,318.08				\$10,005,666.31	\$10,019,241.20	\$9,983,806.28	\$8,458,469.24	\$8,468,734.10
INDEPENDENT	\$4,000,000.00	\$4,000,000.00	\$4,000,000.00	\$4,000,000.00				\$0.00	\$2,000,000.00	\$2,000,000.00	\$2,000,000.00	\$9,000,000.00
HUNTINGTON	\$9,002,293.14	\$9,007,032.86	\$9,009,150.66	\$9,011,443.81				\$0.00	\$2,000,000.00	\$2,000,000.00	\$2,000,000.00	\$4,000,000.00
LAKEOSCEOLA	\$1,056,383.68	\$1,056,383.68	\$1,056,383.68	\$1,056,383.68				\$1,056,383.68	\$1,056,383.68	\$1,056,383.68	\$1,056,383.68	\$1,056,383.68
UNION BANK	\$2,001,620.54	\$2,001,620.54	\$2,003,224.59	\$2,003,224.59				\$0.00	\$2,000,000.00	\$2,000,000.00	\$2,000,000.00	\$2,001,620.54
MERCHANTILE	\$3,000,000.00	\$3,000,000.00	\$3,000,000.00	\$2,000,000.00				\$4,520,815.36	\$5,520,815.36	\$5,000,000.00	\$3,000,000.00	\$3,000,000.00
CERT. OF DEPOSIT(Spec. Sav.)	\$198.16	\$508.72	\$644.98	\$645.27				\$389.79	\$403.33	\$416.65	\$390.03	\$599.68
IMPREST CASH	\$2,040.00	\$2,040.00	\$4,840.00	\$4,840.00				\$4,840.00	\$4,840.00	\$2,040.00	\$2,040.00	\$2,040.00
ACCOUNTS RECEIVABLE	\$100.00	\$100.00	\$100.00	\$100.00				\$100.00	\$100.00	\$100.00	\$100.00	\$100.00
BROOMFIELD TRUST	\$25,829.83	\$25,829.83	\$25,829.83	\$20,116.83				\$25,829.83	\$25,829.83	\$25,829.83	\$25,829.83	\$25,829.83

TOTAL	\$35,502,765.95	\$35,834,869.37	\$36,713,473.90	\$36,018,284.23	\$0.00	\$0.00	\$0.00	\$33,628,887.63	\$40,955,060.19	\$37,129,264.20	\$37,062,099.20	\$34,905,421.55
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FUND # FUND NAME:	JANUARY BALANCE	FEBRUARY BALANCE	MARCH BALANCE	APRIL BALANCE	MAY BALANCE	JUNE BALANCE	JULY BALANCE	AUGUST BALANCE	SEPTEMBER BALANCE	OCTOBER BALANCE	NOVEMBER BALANCE	DECEMBER BALANCE
101 GENERAL	11,229,210.96	10,209,756.12	10,438,010.90	10,210,438.23				10,319,027.84	14,499,686.66	14,886,698.90	14,277,958.93	12,644,046.04
201 COUNTY ROAD	1,154,349.23	1,415,290.18	1,807,347.28	1,857,702.54				666,261.06	1,222,983.30	734,979.26	840,805.70	699,179.09
205 CMET	0.00	0.00	0.00	0.00				0.00	0.00	0.00	0.00	0.00
210 AMBULANCE FUND	4,518,398.98	5,245,178.45	5,340,412.23	5,392,871.53				4,936,914.97	4,505,874.61	4,373,324.85	4,463,784.03	4,385,496.64
211 MEDICAL FIRST RESPONDERS	(28,068.39)	120,217.73	105,467.72	105,467.72				51,181.59	38,098.26	38,098.26	38,098.26	25,014.92
213 DIST. CT. ALCOHOL ASSMS.	0.00	0.00	0.00	0.00				0.00	0.00	0.00	0.00	0.00
214 SOBRIETY COURT/DIST. CT. CA	88,179.75	110,020.25	109,465.50	106,652.93				94,100.76	106,966.32	110,059.31	131,871.02	122,186.13
215 FRIEND OF THE COURT	77,561.52	(4,484.14)	(11,615.97)	(50,492.35)				(4,261.09)	(27,730.87)	(57,282.58)	(95,646.30)	(83,260.89)
216 PROSECUTOR'S DRUG FORFE	9,976.21	9,978.99	9,900.43	9,334.53				10,155.39	10,118.40	10,084.43	10,048.80	10,012.71
217 FAMILY COUNSELING	111,805.06	111,895.06	112,030.06	112,210.06				110,665.06	111,055.06	111,265.06	111,490.06	111,640.06
220 MORGUE	0.00	0.00	0.00	0.00				0.00	0.00	0.00	0.00	0.00
232 RENOVATION GRANT	0.00	(8,296.00)	(8,296.00)	(8,296.00)				28,324.00	28,324.00	28,324.00	27,274.00	(8,296.00)
234 COUNTY HOUSING REHAB.	95,494.28	106,364.28	106,364.28	139,494.28				89,252.13	102,562.13	80,974.28	80,974.28	95,434.28
236 DIST. CT. TETHER PROGRAM	0.00	0.00	0.00	0.00				0.00	0.00	0.00	0.00	0.00
242 BROWNFIELD REDEVELOPME	0.00	0.00	0.00	0.00				0.00	0.00	0.00	0.00	0.00
243 BROWNFIELD REDEVELOPME	1,211.23	1,211.23	1,211.23	1,211.23				1,211.23	1,211.23	1,211.23	1,211.23	1,211.23
244 BROWNFIELD REDEV AUTH/LC	0.00	0.00	0.00	0.00				0.00	0.00	0.00	0.00	0.00
245 PUBLIC IMPROVEMENT	0.00	0.00	0.00	0.00				0.00	0.00	0.00	0.00	0.00
249 BUILDING DEPARTMENT	704,875.68	696,023.05	713,585.13	713,548.01				689,230.36	710,742.06	712,082.52	711,049.77	709,984.08
250 DRUNK DRIVING	3,190.48	3,190.48	3,190.48	3,190.48				3,190.48	3,190.48	3,190.48	3,190.48	3,190.48
252 SHERIFFS WORK STUDY	0.00	0.00	0.00	0.00				0.00	0.00	0.00	0.00	0.00
253 SALVAGE VEHICLE INSPECTIO	0.00	0.00	0.00	0.00				0.00	0.00	0.00	0.00	0.00
254 EMERGENCY PLANNING	2,493.27	2,493.27	2,493.27	3,243.27				3,243.27	3,243.27	3,243.27	2,493.27	2,493.27
256 REG. DEEDS AUTOMATION FUI	419,788.88	422,651.95	423,260.24	429,191.08				404,417.90	407,225.05	411,781.25	413,171.52	416,759.95
257 BUDGET STABILIZATION FUND	1,714,000.00	1,714,000.00	1,714,000.00	1,714,000.00				1,714,000.00	1,714,000.00	1,714,000.00	1,714,000.00	1,714,000.00
258 D.A.R.E. PROGRAM	18,462.54	18,467.72	18,473.18	18,482.26				18,480.22	18,487.13	18,456.72	18,446.11	18,456.67
259 CONCEALED PISTOL LICENSIN	125,612.10	128,215.42	131,307.89	133,267.33				123,657.39	125,659.24	120,250.56	121,996.39	124,220.56
260 MICHIGAN INDIGENT DEFENSE	53,028.14	14,950.36	(20,423.34)	18,371.79				108,557.86	74,935.82	15,619.24	57,092.48	9,075.64
261 TOWNSHIP LAW ENFORCEMEI	13,155.57	13,155.57	13,155.57	13,155.57				13,155.57	13,155.57	13,155.57	13,155.57	13,155.57
262 CORRECTIONS OFFICER TRAI	59,711.56	59,338.26	56,868.26	57,458.26				62,276.35	62,637.35	61,539.35	58,361.56	59,251.56
263 K-9 FUND	4,654.75	3,762.80	2,662.85	2,662.85				3,199.66	2,979.66	2,891.25	2,891.25	4,766.25
264 JAIL MAINTENANCE	55,503.58	54,855.11	54,467.36	27,565.15				42,678.12	14,183.64	45,552.27	43,394.52	50,795.89
266 DRUG LAW ENFORCEMENT	29,926.99	29,935.35	29,944.23	17,097.63				30,189.08	30,200.37	29,885.13	29,900.34	29,914.23
267 MECOSTA CO DIVE FUND	10,923.19	10,404.58	10,404.58	10,404.58				10,923.19	10,923.19	10,923.19	10,923.19	10,923.19
268 COMMUNITY CORRECTIONS	300,119.13	303,990.25	309,529.52	310,279.45				274,735.05	280,366.58	286,193.49	293,800.27	295,539.15
269 PROSECUTOR DEFERRAL PRC	36,715.71	35,193.02	35,105.18	36,153.33				32,184.07	30,107.44	28,748.24	32,487.62	37,178.63
269 LAY LIBRARY	13,100.70	13,021.66	8,815.58	6,673.02				11,123.03	11,123.03	8,980.47	4,665.89	4,431.22
292 COMMISSIN ON AGING LIABIL	0.00	0.00	0.00	0.00				0.00	0.00	0.00	0.00	0.00
273 COMMISSION ON AGING MEAL	328,622.51	344,022.94	326,396.59	336,872.07				323,996.04	300,211.72	330,568.24	343,912.17	340,873.64
274 COMMISSION ON AGING	1,598,035.94	1,741,754.47	1,804,016.85	1,834,207.12				1,509,113.17	1,446,114.80	1,404,601.85	1,364,585.75	1,439,824.60
280 911 STATE SERVICE CHARGE I	0.00	0.00	0.00	0.00				0.00	0.00	0.00	0.00	0.00
285 REVENUE SHARING FUND	50,570.00	0.00	0.00	0.00				0.00	0.00	0.00	0.00	0.00
287 PA 302 LAW ENFORCEMENT TI	2,371.25	\$2,371.25	2,171.25	1,871.25				\$1,879.61	1,579.61	\$2,788.85	2,371.25	2,371.25
289 SECONDARY ROAD PATROL	39,793.21	\$47,066.98	46,365.60	46,112.90				\$21,854.91	21,923.75	\$52,703.92	49,938.63	44,393.73
290 DEPT. OF SOCIAL SERVICES	0.00	\$0.00	0.00	0				\$0.00	0.00	\$0.00	0.00	0.00
291 PROBATE COURT DIVERSION I	0.00	\$0.00	0.00	0.00				0.00	0.00	0.00	0.00	0.00
292 CHILD CARE FUND	263,996.34	\$276,289.20	267,106.55	243,143.79				\$30,661.49	19,757.98	-\$7,483.95	318,980.87	275,262.70
293 SOLDIERS RELIEF	6,384.17	\$5,884.17	5,984.17	5,884.17				\$6,823.17	6,823.17	\$6,823.17	6,823.17	\$6,384.17

FUND # FUND NAME:	JANUARY BALANCE	FEBRUARY BALANCE	MARCH BALANCE	APRIL BALANCE	MAY BALANCE	JUNE BALANCE	JULY BALANCE	AUGUST BALANCE	SEPTEMBER BALANCE	OCTOBER BALANCE	NOVEMBER BALANCE	DECEMBER BALANCE
294 VETERANS TRUST	0.00	0	0.00	0.00				0.00	0.00	0.00	0.00	0.00
297 RUNAWAY SERVICES	0.00	-	0.00	0.00				0.00	0.00	0.00	0.00	0.00
311 HOSPITAL DEBT FUND	0.00	-	0.00	0.00				0.00	0.00	0.00	0.00	0.00
318 DEBT SERVICE JAIL EXPANSIO	0.00	-	0.00	0.00				0.00	0.00	0.00	0.00	0.00
402 BUILDING IMPROVEMENTS FUI	488,132.91	488,132.91	488,132.91	488,132.91				342,822.85	342,822.85	342,822.85	342,822.85	338,132.91
403 COUNTY BUILDING EXPANSIO	0.00	-	0.00	0.00				0.00	0.00	0.00	0.00	0.00
404 HOSPITAL FUND	0.00	-	0.00	0.00				0.00	0.00	0.00	0.00	0.00
405 CAPITAL EQUIPMENT FUND	518,093.55	508,746.18	497,975.69	416,623.06				275,313.05	273,670.40	273,284.14	179,561.38	89,447.03
406 JAIL RENOVATION/EXPANSION	0.45	0.45	0.45	0.45				0.45	0.45	0.45	0.45	0.45
501 PRESCRIPTION HEALTH PLAN	0.00	-	0.00	0.00				0.00	0.00	0.00	0.00	0.00
506 PLATT REVIEW FEES	11,248.00	11,248.00	11,248.00	11,248.00				11,048.00	11,048.00	11,248.00	11,248.00	11,248.00
507 MOCAT	0.00	-	0.00	0.00				0.00	0.00	0.00	0.00	0.00
508 COUNTY PARKS	840,847.76	1,209,530.46	1,165,438.44	1,349,436.83				1,214,595.99	1,246,862.23	1,094,700.93	916,179.22	860,628.83
516 TAX REVOLVING	8,119,310.75	8,626,832.97	9,080,467.67	6,895,644.97				7,458,393.01	7,634,654.21	7,765,133.09	7,935,210.66	8,060,372.97
517 AUDIT OF PRINCIPLE RESIDEN	61,271.36	61,086.42	61,669.05	84,110.27				81,116.20	82,422.98	64,491.95	65,493.21	68,271.33
520 W.M. FORENSIC MORGUE AUT	0.00	-	0.00	0.00				0.00	0.00	0.00	0.00	0.00
595 INMATE COMMISSARY	48,754.89	49,459.60	45,795.73	47,378.34				49,209.87	49,209.87	48,281.34	45,496.33	48,754.89
633 CENTRAL STORES	0.00	-	0.00	0.00				0.00	0.00	0.00	0.00	0.00
641 DEPARTMENT OF PUBLIC WOF	540.44	540.44	540.44	540.44				540.44	540.44	540.44	540.44	540.44
646 EQUALIZATION REVOLVING	85,176.39	88,308.47	85,844.90	92,426.29				78,995.72	78,951.67	56,462.05	57,058.72	82,606.24
653 MAILING DEPARTMENT	1,465.75	1,944.14	1,145.79	888.18				2,409.85	1,564.74	1,323.82	745.66	987.36
677 HEALTH BENEFITS INSURANCE	15,131.48	9,932.11	(180,337.69)	3,976.58				(181,579.53)	(1,270.49)	(1,719.31)	2,552.57	2,979.62
701 TRUST & AGENCY	876,290.01	230,042.83	337,441.91	543,697.94				1,347,484.08	3,749,405.34	603,497.53	371,167.64	429,433.84
704 IMPREST PAYROLL FUND	73,654.56	123,236.57	169,006.39	214,404.24				221,573.22	268,922.35	311,803.73	359,153.60	30,910.06
721 LIBRARY FUND	86,983.46	15,907.81	34,324.59	46,737.12				100,003.71	39,083.32	47,345.87	65,154.32	74,252.92
757 BROOMFIELD TRUST	27,477.08	27,477.08	27,477.08	21,764.08				27,477.08	27,477.08	27,477.08	27,477.08	27,477.08
759 DISTRICT COURT CRIMINAL	47,543.50	27,964.77	36,864.59	32,288.61				49,150.34	44,778.62	40,055.74	69,475.91	47,543.50
760 DISTRICT COURT TRUST	48,262.09	53,796.46	54,498.30	67,738.17				49,717.20	51,988.51	63,483.87	58,721.59	48,262.09
764 INMATE TRUST	23,824.79	16,526.22	21,718.34	21,075.78				39,904.80	39,904.80	23,824.79	23,824.79	23,824.79
765 INMATE COMMISSARY	0.00	\$0.00	0.00	0.00				0.00	0.00	0.00	0.00	0.00
766 CHILD SUPPORT TRUST	0.00	\$0.00	0.00	0.00				0.00	0.00	0.00	0.00	0.00
767 FRIEND OF COURT TRUST	0.00	\$0.00	0.00	0.00				0.00	0.00	0.00	0.00	0.00
768 FOC STATE CONVERSION	214.00	\$214.00	0.00	380.60				1,858.00	1,858.00	50.00	593.00	0.00
801 SPECIAL DRAIN ASSESSMENT:	958,337.81	\$959,827.11	726,461.51	697,359.93				696,693.77	682,611.62	707,133.50	991,360.86	959,959.84
802 REVOLVING DRAIN	56,051.46	\$58,690.99	71,874.37	71,909.70				17,633.51	17,640.10	30,425.68	32,917.44	83,078.53
819 NORTHGATE DRAIN BOND RET	0.00	\$0.00	0.00	0.00				0.00	0.00	0.00	0.00	0.00
820 CHIPEWA LAKE BOND REDEN	0.00	\$0.00	0.00	0.00				0.00	0.00	0.00	0.00	0.00

TOTALS

\$35,501,767.01

\$35,827,615.98

\$36,706,667.51

\$35,017,308.55

\$0.00

\$0.00

\$0.00

\$0.00

\$3,626,794.54

\$40,952,767.10

\$37,129,343.62

\$37,062,257.80

\$34,904,621.36



COUNTY OF MECOSTA  
INVESTMENT PORTFOLIO  
APRIL/2022

FINANCIAL INSTITUTION	AMOUNT	RATE	PURCHASE DATE	MATURITY DATE	TERM	was	Interest Income	YTD
<b>FIFTH THIRD</b>								
<b>FIFTH THIRD TOTAL</b>	<b>0.00</b>						<b>0.00</b>	
<b>MERCANTILE-LAKEVIEW</b>								
4300168506		0.36%	19-Oct-20	19-Apr-22	18 MO	1,005,331.31	5,331.31	
4300168515	1,000,000.00	0.40%	19-Oct-20	19-Oct-22	24 MO	1,000,000.00		
4300181260	1,000,000.00	0.35%	23-Sep-21	23-Sep-23	24 MO	1,000,000.00		
<b>MERCANTILE-LAKEVIEW TOTAL</b>	<b>2,000,000.00</b>					<b>3,005,331.31</b>	<b>5,331.31</b>	
<b>HUNTINGTON</b>								
UBS BANK USA 90348JT34	1,000,000.00	0.35%	17-Sep-21	22-Sep-23	24 MO	1,000,000.00	297.26	
BMW BANK NORTH AMERICA 05580AH49	2,000,000.00	0.65%	15-Dec-21	18-Dec-23	24 MO	2,000,000.00		
UBS BANK USA 90348JT42	1,000,000.00	0.65%	17-Sep-21	23-Sep-24	36 MO	1,000,000.00	552.05	
BEAL BANK USA 07371CXA2	1,000,000.00	0.80%	22-Dec-21	18-Dec-24	36 MO	1,000,000.00		
BMW BANK NORTH AMERICA 05580AH64	2,000,000.00	0.95%	15-Dec-21	17-Dec-24	36 MO	2,000,000.00		
UBS BANK USA 90348JY79	2,000,000.00	0.85%	15-Dec-21	31-Dec-24	36 MO	2,000,000.00	1,443.84	
						ADJ INT	1,205.48	
COST BASIS	9,000,000.00							
PREVIOUS ACCT VALU	8,702,550.66							
Dividends, Interest and other Income - MO	2,293.15							
ACCRUED INCOME/UNREALIZED GAIN/LOSS YTD	(77,870.00)							
BANK CD INVESTMENTS/MARKET VALUE	8,626,973.81							
ACCRUED INTEREST	14,841.10							
ACCOUNTY VALUE W/ACCRUED INTEREST	8,641,814.91							
Dividends, Interest and other Income - YTD	8,950.66							3,498.63
<b>HUNTINGTON TOTAL</b>	<b>9,011,443.81</b>	<b>CURRENT COST BASIS</b>						<b>3,498.63</b>
<b>INDEPENDENT BANK</b>								
29202603073	2,000,000.00	0.36%	20-Sep-21	9/20/2023	24 MO	2,000,000.00		
29202706514	1,000,000.00	0.68%	15-Dec-21	6/15/2024	30 MO	1,000,000.00		
29202706523	1,000,000.00	0.74%	15-Dec-21	12/15/2024	36 MO	1,000,000.00		
<b>INDEPENDENT BANK TOTAL</b>	<b>4,000,000.00</b>							<b>0.00</b>
<b>ISABELLA (Earns Monthly Interest)</b>								
400325536	1,056,141.18	2.45%	9-Oct-19	9-Apr-22	30 MO	1,056,141.18	0.00	
400326369	436,976.30	2.45%	28-Oct-19	28-Apr-22	30 MO	436,976.30	0.00	
400326401	264,035.34	2.45%	28-Oct-19	28-Apr-22	30 MO	264,035.34	0.00	
400325551	1,063,663.02	2.50%	9-Oct-19	9-Oct-22	36 MO	1,061,436.33	2,226.69	
400337424	1,006,011.52	0.40%	19-Oct-20	19-Oct-22	24 MO	1,005,669.86	341.66	
400326419	1,102,659.14	2.50%	28-Oct-19	28-Oct-22	36 MO	1,100,350.82	2,308.32	
400326427	531,831.58	2.50%	28-Oct-19	28-Oct-22	36 MO	530,718.24	1,113.34	
<b>ISABELLA TOTAL</b>	<b>5,461,318.08</b>					<b>5,455,328.07</b>	<b>5,990.01</b>	
<b>LAKE OSCEOLA</b>								
9716861	1,056,383.68	0.45%	21-Jun-20	21-Jun-22	24 MO	1,056,383.68	0.00	
<b>LAKE OSCEOLA TOTAL</b>	<b>1,056,383.68</b>					<b>1,056,383.68</b>	<b>0.00</b>	
<b>UNION BANK</b>								
51416	1,001,488.22	0.30%	20-Sep-21	21-Mar-23	18 MO	1,001,488.22	0.00	
51417	1,001,736.37	0.35%	20-Sep-21	21-Sep-23	24 MO	1,001,736.37	0.00	
<b>UNION TOTAL</b>	<b>2,003,224.59</b>					<b>1,001,488.22</b>	<b>0.00</b>	
GENERAL ACCOUNTS CD TOTALS:	23,532,370.16						14,819.95	
TCF GEN ACCT CKNG BALANCE	6,865,579.63	0.08%					428.95	1392.52
TOTAL INVESTMENTS	30,397,949.79						15,248.90	

# TRAVEL VOUCHER

## COUNTY OF MECOSTA

Department:

Date: 6/28/2022

Pay to: LINDA HOWARD

Date	From	To	Reason for Travel	Miles Traveled
6/28/2022	Mecosta	B.R.	DHHS	20x2=40
<b>Lodging</b>				
<b>Parking/Meals</b>	<b>Event</b>			<b>Amount</b>
			<b>Total Other</b>	<b>\$0.00</b>

Charge to:	Travel Expense
General Ledger:	101-101-810.000

TOTAL MILES	40
x	0.585
MILEAGE TOTAL	\$23.40
Meals/Parking Total	\$0.00
Total Reimbursement	

It is hereby certified that the above account is true and correct and that no part of the same has been paid.

*Linda Howard*

Signed Employee

Signed \_\_\_\_\_ Authorizing Department Head

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JUN 28 2011  
BOARD OF  
COMMISSIONERS

## VOUCHER

COUNTY OF MECOSTA

Commissioners

Date 6/28/2022

Pay to: LINDA HOWARD

DATE	ITEMS	AMOUNT
6/1/2022	Sheriff & Jail	\$50.00
6/2/2022	Co Comm	\$50.00
6/13/2022	YAC Mtg	\$50.00
6/16/2022	Co Commission	\$50.00
6/28/2022	DHHS mtg	\$50.00

TOTAL \$250.00

Charge to: Per Diem  
Account #: 101 101 705.000

It is hereby certified that the above account is true and correct and that no part of the same has been paid.

*Linda Howard*

Signed \_\_\_\_\_



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COMMISSIONERS



## Commissioners

Date June 16,2022

**Pay to:** Wendy Nystrom


DATE	ITEMS	AMOUNT
6/2/2022	Board of Commissioners	\$50.00
6/16/2022	Board of Commissioners	\$50.00
TOTAL		\$100.00

Charge to: Per Diem  
Account #: 101 101 705.000

It is hereby certified that the above account is true and correct and that no part of the same has been paid.

Wendy Nystrom

Signed



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COMMISSIONERS

# VOUCHER

COUNTY OF MECOSTA

## Commissioners

Date 6-16-22

**Pay to:** Ray Steinke

[illegible]

TOTAL \$ 350

**Charge to:** Per Diem  
**Account #:** 101 101 705.000

It is hereby certified that the above account is true and correct and that no part of the same has been paid.

paid. Ray Steinke  
Signed

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