

Finance Committee Agenda

1/17/2023

1:30 PM

Rm 202

Meeting called by:	Ray Steinke	Note taker:	Paul Bullock
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Attendees: Bill Routley, Jerri Strong, Tom O'Neil, Mindy Taylor

----- Agenda Topics -----

Call To Order

Public Comment

Request for Parcel Data

Administrator

November Financial Reports

Finance Officer

Commissioner Per Diem and Travel

Listed Bills

Other Business

Adjournment

Finance Committee Minutes

1/17/2023

1:30 PM

Rm 202

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

Attendees: Bill Routley, Jerri Strong, Tom O'Neil, Mindy Taylor

----- Agenda Topics -----

Call To Order	1:30 PM
Public Comment	NONE
Request for Parcel Data	Administrator
<p>Discussion: The Committee reviewed a request from Public Sector Consultants for access to the county GIS parcel layer for the sole purpose of conducting an economic impact study on behalf of Consumers Energy.</p>	
<p>Conclusions: The Committee will recommend to the Board that the parcel layer be provided to Public Sector Consultants for the sole purpose of conducting the economic analysis of the Rogers Dam for Consumers Energy.</p>	
November Financial Reports	Finance Officer
<p>Discussion: The Committee reviewed the November financial report. Conclusions:</p>	
<p>Conclusions: The Committee will recommend to the Board that the reports be accepted and place on file.</p>	
Commissioner Per Diem and Travel	NONE
Listed Bills	
<p>Discussion: Discussion: The Committee reviewed all bills</p>	
<p>Conclusions: The Committee will recommend that all bills be paid.</p>	
Other Business	NONE
Adjournment	2:10 PM

Paul Bullock

From: Shila Kiander
Sent: Friday, January 13, 2023 2:00 PM
To: Paul Bullock
Subject: FW: [External Sender] County parcel data for Consumers study

Paul,

Tim Dempsey, from Public Sectors Consultants is requesting the county's GIS Parcel layer at no charge. They need it to complete an economic analysis as it relates to the Consumers Dam. Will you please bring this to the Board of Commissioners through the proper channel and let me know what they decide.

Thank you,

Shila

From: Chris Jamieson <cjamieson@mecostacounty.org>
Sent: Friday, January 6, 2023 2:40 PM
To: Shila Kiander <skiander@mecostacounty.org>
Subject: FW: [External Sender] County parcel data for Consumers study

From: Tim Dempsey <tdempsey@publicsectorconsultants.com>
Sent: Friday, January 6, 2023 2:31 PM
To: Chris Jamieson <cjamieson@mecostacounty.org>
Subject: [External Sender] County parcel data for Consumers study

Good afternoon Shila,

My firm, Public Sector Consultants, has been supporting Consumers Energy with future planning for the Rogers dam. We are now beginning an analysis of the economic contribution of the dam and its associated pond. As part of that analysis we are going to evaluate the differential in property values along the water with other county properties. To facilitate this work, we need the GIS parcel layer for the entire county. I read the County's policy and fee structure and have a few questions:

1. Would it be possible to get additional fields for properties beyond those listed on the fee schedule? For example, we like to get details on residential properties such as sq. ft., number of bedrooms, etc. to control for those variables when modeling.
2. I understand the entire county's parcel layer would cost \$5,862. Would the county consider waiving part or all of this fee given the importance of this study to the residents of the county, particularly those adjacent to the pond?

I appreciate your assistance and consideration with our efforts.

Thank you,

Tim

GENERAL FUND ACTIVITY REPORT - 2022

PAGE 1

MECOSTA COUNTY

CASH BASIS

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

November
11

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	\$389,804.69	\$310,861.73	\$310,861.73	\$332,762.13	\$347,741.88	\$ 85,341.09
APRIL	\$930,196.59	\$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	\$3,780,612.79	\$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	\$4,713,516.04	\$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	\$1,220,737.27	\$1,134,355.92	\$1,148,050.98	\$662,862.52	\$991,224.90	\$962,494.58	\$841,520.02	\$966,234.65	\$ 941,814.23
AUGUST	\$1,992,756.83	\$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	\$4,810,576.66	\$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	\$1,967,332.17	\$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	\$672,347.15	\$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	\$21,742,239.05	\$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	\$751,409.09	\$795,043.23	\$750,078.80	\$775,032.55	\$825,672.02	\$ 845,687.83
MARCH	\$815,015.73	\$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	\$1,157,296.00	\$937,072.04	\$1,110,519.04	\$668,062.14	\$989,672.76	\$974,320.78	\$1,307,007.87	\$1,072,447.04	\$ 833,682.50
MAY	\$1,048,468.22	\$1,021,595.54	\$734,101.59	\$693,534.47	\$889,749.10	\$923,264.23	\$772,964.41	\$1,106,049.25	\$ 1,040,708.47
*** JUNE	\$665,706.50	\$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	\$1,876,752.43	\$1,400,641.42	\$1,228,834.18	\$1,033,449.99	\$1,145,798.87	\$910,032.32	\$913,042.43	\$867,043.07	\$ 988,124.46
AUGUST	\$959,229.86	\$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	\$866,774.70	\$843,367.14	\$835,438.10	\$745,550.96	\$853,513.78	\$1,079,637.80	\$1,020,170.70	\$770,837.87	\$ 789,589.13
OCTOBER	\$1,611,358.38	\$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	\$1,140,928.00	\$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	\$12,845,499.30	\$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

PAGE 2

MECOSTA COUNTY

CASH BASIS

November

	2022	2021	2020	2019	2018	2017	2016	2015	2014
TOTAL REVENUES TO DATE =	\$31,003,198.05	\$21,925,740.68	\$22,168,052.66	\$20,694,214.57	\$20,296,367.58	\$20,048,836.76	\$20,080,935.32	\$20,855,004.13	\$20,450,956.06
TOTAL EXPENSES TO DATE =	\$12,845,499.30	\$11,247,465.79	\$12,395,583.17	\$11,430,831.87	\$11,652,626.17	\$10,684,870.25	\$10,386,717.03	\$10,318,903.50	\$9,566,014.86
Encumbrances									\$0.00
EQUALS CURRENT BALANCE =	\$18,157,698.75	\$10,678,274.89	\$9,772,469.49	\$9,263,382.70	\$8,643,741.41	\$9,363,966.51	\$9,694,218.29	\$10,536,100.63	\$10,884,941.20

YEAR TO DATE REVENUES / # OF MONTHS EQUAL:

MONTHLY AVERAGE REV. (LESS PROPERTY TAXES)

\$21,686,010.22 /11

LAST MONTH AVERAGE = \$1,971,455.47

YEAR TO DATE EXPENSES/ # OF MONTHS EQUAL:

\$12,845,499.30 /11

LAST MONTH AV \$ 1,170,457.13

NEXT MONTH FORECAST

G/F FUND BALANCE ON CASH BASIS

\$18,157,698.75

+

\$1,971,455.47 -

=

\$18,961,381.56

YEAR END GENERAL FUND BAL	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
	\$ 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	OCTOBER BALANCE	NOVEMBER BALANCE	NET CHANGE
101	GENERAL	17,979,361.32	17,510,827.50	(\$468,533.82)
201	COUNTY ROAD	570,671.28	469,440.07	(\$101,231.21)
205	CMET	0.00	-	\$0.00
210	AMBULANCE FUND	5,169,424.33	5,125,629.05	(\$43,795.28)
211	MEDICAL FIRST RESPONDERS	90,717.73	46,467.74	(\$44,249.99)
213	DIST. CT. ALCOHOL ASSMS.	0.00	-	\$0.00
214	SOBRIETY COURT/DIST. CT. CASE FI	134,564.36	147,516.18	\$12,951.82
215	FRIEND OF THE COURT	(34,966.24)	(13,129.49)	\$21,836.75
216	PROSECUTOR'S DRUG FORFEITURE	9,049.00	9,012.82	(\$36.18)
217	FAMILY COUNSELING	114,835.06	114,985.06	\$150.00
220	MORGUE	0.00	-	\$0.00
232	REMONUMENTATION GRANT	26,684.00	15,284.00	(\$11,400.00)
234	COUNTY HOUSING REHAB.	92,606.38	92,666.38	\$60.00
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	768,470.14	773,188.92	\$4,718.78
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	3,243.27	3,243.27	\$0.00
256	REG. DEEDS AUTOMATION FUND	297,866.73	300,230.04	\$2,363.31
257	BUDGET STABILIZATION FUND	1,714,000.00	1,714,000.00	\$0.00
258	D.A.R.E. PROGRAM	17,590.49	17,599.18	\$8.69
259	CONCEALED PISTOL LICENSING	147,519.19	142,370.24	(\$5,148.95)
260	MICHIGAN INDIGENT DEFENSE CON	13,149.99	(25,274.37)	(\$38,424.36)
261	TOWNSHIP LAW ENFORCEMENT	13,751.07	13,674.80	(\$76.27)
262	CORRECTIONS OFFICER TRAINING	57,211.18	56,687.66	(\$523.52)
263	K-9 FUND	1,709.34	1,709.34	\$0.00
264	JAIL MAINTENANCE	55,421.76	61,551.41	\$6,129.65
265	DRUG LAW ENFORCEMENT	22,828.43	22,859.72	\$31.29
266	MECOSTA CO DIVE FUND	11,925.97	11,925.97	\$0.00
267	COMMUNITY CORRECTIONS	321,218.43	325,108.21	\$3,889.78
268	PROSECUTOR DEFERRAL PROGRAI	29,694.80	28,811.44	(\$883.36)
269	LAW LIBRARY	7,819.50	5,232.83	(\$2,586.67)
272	COMMISSION ON AGING LIABL. REC	0.00	-	\$0.00
273	COMMISSION ON AGING MEALS	332,851.83	309,086.25	(\$23,765.58)
274	COMMISSION ON AGING	1,518,069.09	1,409,061.14	(\$109,007.95)
285	REVENUE SHARING FUND	0.00	-	\$0.00
280	911 STATE SERVICE CHARGE FUND	25,169.00	-	(\$25,169.00)
287	PA 302 LAW ENFORCEMENT TRAINI	1,081.57	1,081.57	\$0.00
289	SECONDARY ROAD PATROL	48,121.27	39,953.18	(\$8,168.09)
290	DEPT. OF SOCIAL SERVICES	0.00	-	\$0.00
291	PROBATE COURT DIVERSION PROC	0.00	0.00	\$0.00
292	CHILD CARE FUND	122,816.64	292,529.97	\$169,713.33
293	SOLDIERS RELIEF	5,884.17	5,884.17	\$0.00

FUND # FUND NAME:	OCTOBER BALANCE	NOVEMBER 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	444,290.51	429,380.21	(\$14,910.30)
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	255,049.12	248,118.58	(\$6,930.54)
406 JAIL RENOVATION/EXPANSION	0.45	0.45	\$0.00
501 PRESCRIPTION HEALTH PLAN	0.00	0.00	\$0.00
506 PLATT REVIEW FEES	8,948.00	8,948.00	\$0.00
507 MOCAT	0.00	0.00	\$0.00
508 COUNTY PARKS	1,279,343.16	1,219,028.61	(\$60,314.55)
516 TAX REVOLVING	8,085,176.27	8,293,701.13	\$208,524.86
517 AUDIT OF PRINCIPLE RESIDENCE	60,968.44	60,228.55	(\$739.89)
520 W.M.I FORENSIC MORGUE AUTHORI	0.00	0.00	\$0.00
595 INMATE COMMISSARY	39,605.29	39,605.29	\$0.00
633 CENTRAL STORES	0.00	0.00	\$0.00
641 DEPARTMENT OF PUBLIC WORKS	540.44	540.44	\$0.00
646 EQUALIZATION REVOLVING	79,654.13	79,688.13	\$44.00
653 MAILING DEPARTMENT	1,528.60	1,835.01	\$306.41
677 HEALTH BENEFITS INSURANCE	(3,559.80)	(548.31)	\$3,011.49
701 TRUST & AGENCY	795,009.72	995,024.20	\$200,014.48
704 IMPREST PAYROLL FUND	345,687.24	14,971.20	(\$330,716.04)
721 LIBRARY FUND	60,723.80	76,633.98	\$15,910.18
757 BROOMFIELD TRUST	21,764.08	21,764.08	\$0.00
759 DISTRICT COURT CRIMINAL	37,477.64	52,731.40	\$15,253.76
760 DISTRICT COURT TRUST	73,163.60	72,919.58	(\$244.02)
764 INMATE TRUST	18,726.36	18,726.36	\$0.00
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	311.00	200.00	(\$111.00)
801 SPECIAL DRAIN ASSESSMENTS	551,288.22	548,741.84	(\$2,546.38)
802 REVOLVING DRAIN	39,146.48	42,452.35	\$3,305.87
819 NORTHGATE DRAIN BOND REDEMP	0.00	0.00	\$0.00
820 CHIPPEWA LAKE BOND REDEMP	0.00	0.00	\$0.00
TOTALS	\$41,889,605.54	\$41,258,317.04	(\$631,288.50)
			(\$631,288.50)

MECOSTA COUNTY GENERAL FUND
REVENUE DETAIL - 2022

NOVEMBER

PAGE 5

ACCT. #	CATEGORY:	2022 BUDGET	2022 CURRENT	2022 YEAR TO DATE	Accrual/Rev. Entires	2022 YTD	2022 PROJECTION	PROJECTION VERSUS BUDGET
403.000	CURRENT TAXES	8,723,441.00	\$56,228.83	\$8,895,310.38		\$8,895,310.38	8,981,028.61	\$29,587.61
404.000	DEL. PERS. PROP. TAXES	6,913.00	(\$65.78)	\$12,924.84		\$12,924.84	12,925.00	\$6,012.00
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	9,000.00	\$700.00
426.000	FOREST RESERVE	0.00	\$0.00	\$0.00		\$0.00	0.00	\$0.00
427.000	PAYM IN LIEU TAXES (PIL)	17,000.00	\$7,183.45	\$22,526.40		\$22,526.40	22,526.00	\$5,526.00
434.000	TRAILER FEES	2,200.00	\$158.50	\$677,835.88	(284.00)	\$2,002.50	2,320.00	\$120.00
439.000	MARIJUANA TAX	84,004.00	\$394.60	\$677,835.88		\$677,835.88	0.00	(\$64,004.00)
441.000	LOCAL COMMUNITY STABILIZATION F	212,750.00	\$281,565.72	\$513,380.45		\$513,380.45	513,380.00	\$300,630.00
477.000	SOIL EROSION, SED. PERMITS	23,000.00	\$2,265.00	\$22,625.00		\$22,625.00	23,040.00	\$40.00
479.000	NON-BUSINESS LIC & PER	1,200.00	\$75.00	\$1,215.00		\$1,215.00	1,285.00	\$85.00
481.000	DOG LICENSE - TREASURER	2,000.00	\$147.00	\$2,388.50		\$2,388.50	2,162.00	\$162.00
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	\$296.00	\$5,429.50	(498.00)	\$4,931.50	5,750.00	(\$650.00)
491.000	CREMATION PERMITS	12,000.00	\$1,800.00	\$14,900.00		\$14,900.00	16,602.00	\$4,602.00
500.000	GUIN PERMITS/SHEMIF	0.00	\$0.00	\$0.00		\$0.00	0.00	\$0.00
505.000	PUBLIC SAFETY/FED GRANT	0.00	\$0.00	\$1,192.50	(1,192.50)	\$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 G	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/KO	0.00	\$0.00	\$0.00		\$0.00	0.00	\$0.00
506.010	EMPG. SAL. REIM(425) Scott's Sal	27,000.00	\$0.00	\$13,484.65	(13,484.65)	\$0.00	32,732.00	\$5,732.00
508.000	FED GRANT IV-ELCHILDPARENT LEG#	3,250.00	\$144.00	\$4,780.22	(1,493.55)	\$3,286.67	5,150.00	\$1,900.00
520.000	CSRA CRP TTLE IV D	84,327.00	\$0.00	\$21,609.55	(21,609.55)	\$0.00	0.00	(\$84,327.00)
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-SUPPLEM	0.00	\$0.00	\$0.00		\$0.00	0.00	\$0.00
526.000	FED GRANT-DNR-GAS ROYALTY DIST	0.00	\$0.00	\$64.79		\$64.79	65.00	\$65.00
526.010	FEDERAL GRANT-DNR NATIONAL FORI	4,500.00	\$0.00	\$7,816,236.44		\$7,816,236.44	68,660.00	\$1,060.00
528.000	FEDERAL REVENUE	0.00	\$50,405.12	\$95,648.00	(23,764.00)	\$71,884.00	150,000.00	(\$25,000.00)
539.050	COURT EQUITY FUNDING	175,000.00	\$0.00	\$0.00		\$0.00	0.00	\$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	\$50,000.00	\$50,000.00		\$50,000.00	46,973.00	(\$3,027.00)
542.000	PROBATE JUDGE, WAGE SUPP.	123,500.00	\$0.00	\$85,851.62		\$85,851.62	127,935.00	\$4,435.00
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	\$5,002.86		\$5,002.86	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	\$495.00	\$18,849.60		\$18,849.60	18,850.00	\$3,950.00
544.040	SCHOOLS REIMB FOR LIAISON OFFIC	22,000.00	\$0.00	\$22,000.00		\$22,000.00	22,000.00	\$0.00
545.000	ST. CASEFLOW/CJIME VICTIMS REIM.	69,998.00	\$0.00	\$49,173.75	(16,391.25)	\$32,782.50	67,598.00	(\$2,400.00)
545.010	BOARD/CARE PRISONERS	80,000.00	\$447.90	\$131,896.75	(18,931.10)	\$112,965.65	131,712.00	\$51,712.00
547.000	HMEP HAZARD MATERIALS PLAN/LEP	0.00	\$0.00	\$0.00		\$0.00	0.00	\$0.00
549.000	SWIFTSURE SANCTIONS GRANT/ISS	0.00	\$0.00	\$0.00		\$0.00	0.00	\$0.00
574.000	STATE REVENUE SHARING	908,120.00	\$0.00	\$777,233.89		\$777,233.89	924,444.00	\$16,324.00
576.000	HEALTH & SAF FUND REV/CIGAR TAX	0.00	\$0.00	\$0.00		\$0.00	0.00	\$0.00
579.000	TRI CNTY CONV. FAC. REV. ST	174,094.00	\$0.00	\$169,680.03		\$169,680.03	169,680.00	(\$4,414.00)
601.020	JURY EXPENSE REIMBURSEMENT	520.00	\$0.00	\$75.00		\$75.00	150.00	(\$370.00)
603.000	CIRCUIT COURT COSTS	0.00	\$1,947.20	\$2,891.90	(20.00)	\$2,871.90	2,872.00	(\$370.00)
603.010	CIRCUIT COURT BOND COST	5,800.00	\$187.20	\$3,082.48		\$3,082.48	3,514.00	(\$2,286.00)
603.020	SHOW CAUSE FINES	9,500.00	\$1,200.00	\$10,135.00		\$10,135.00	10,485.00	\$985.00
603.030	FAMILY COURT BOND COSTS	650.00	\$125.00	\$1,700.00		\$1,700.00	1,700.00	\$1,050.00
607.010	CIRCUIT COURT FILING FEES	0.00	\$0.00	\$552.00		\$552.00	25.00	\$25.00
607.020	CIRCUIT COURT TRIAL FEES	5,900.00	\$341.00	\$4,152.00		\$4,152.00	4,805.00	(\$1,095.00)
607.030	CIRCUIT COURT JURY FEES	450.00	\$70.00	\$710.00		\$710.00	710.00	\$260.00
607.050	CIRCUIT COURT COPY FEES	1,000.00	\$120.00	\$1,682.00		\$1,682.00	1,020.00	\$20.00
607.060	CIRCUIT COURT FILATION FEES	9,000.00	\$374.00	\$6,985.20		\$6,985.20	8,144.00	(\$855.00)
607.070	CUNNINGHAM CIRCUIT COURT COST	0.00	\$0.00	\$45.00		\$45.00	45.00	\$45.00
607.080	CIRCUIT COURT SERVICES	35,000.00	\$2,417.24	\$29,204.00		\$29,204.00	32,910.00	(\$2,090.00)
607.090	CIRCUIT COURT SERVICES	2,650.00	\$234.38	\$2,054.03		\$2,054.03	2,283.00	(\$367.00)

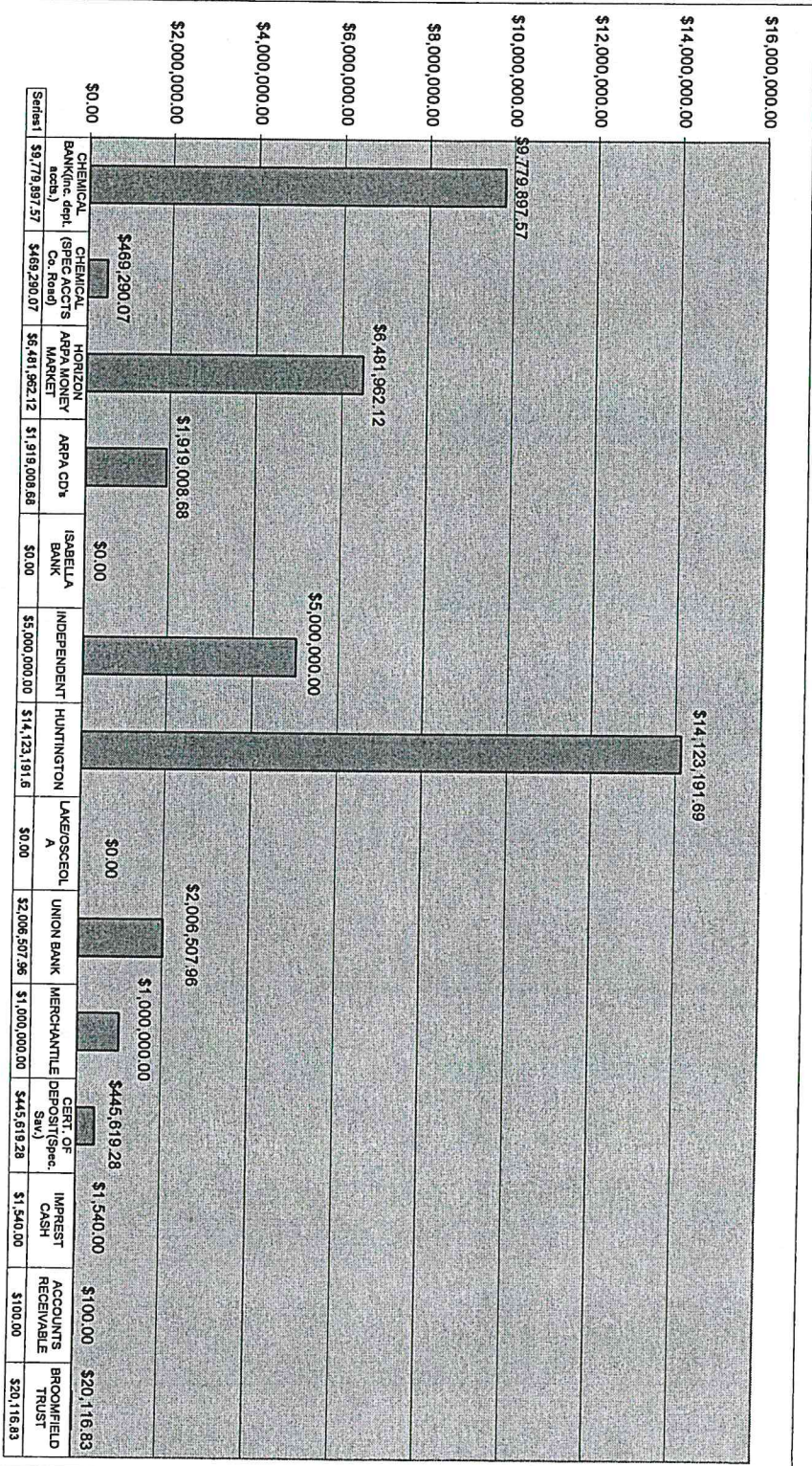
REVENUE DETAIL - 2022
NOVEMBER

ACCT #	CATEGORY:	2022 BUDGET	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	\$250.00	\$2,270.00	\$2,270.00	2,410.00	(\$290.00)
607.090	CLERK SERVICES	60,000.00	\$3,750.84	\$54,013.52	\$54,013.52	60,083.00	\$83.00
607.091	ELECTION FILING FEES	0.00	\$0.00	\$1,000.00	\$1,000.00	1,000.00	\$1,000.00
608.010	TREASURER SERVICES	12,000.00	\$723.25	\$12,175.94	\$12,175.94	12,828.00	\$828.00
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	355,000.00	\$41,732.08	\$366,336.77	\$349,110.97	395,510.00	\$10,510.00
614.000	DIST. COURT BOND COSTS	80,370.00	\$8,220.00	\$43,695.00	\$41,065.00	44,915.00	(\$3,455.00)
614.010	DIST. CT. ORDINANCE FEES	75,000.00	\$8,026.61	\$77,692.21	\$72,155.33	82,084.00	\$7,084.00
615.000	DIST. COURT CIVIL FEES	80,000.00	\$7,613.00	\$70,636.00	\$68,268.00	73,500.00	(\$6,500.00)
617.000	PROBATE COURT SERVICES	15,000.00	\$423.77	\$15,544.54	\$15,544.54	16,853.00	\$1,853.00
617.010	PROBATE COURT - ATTORNEY FEES	0.00	\$375.00	\$375.00	\$375.00	375.00	\$375.00
619.000	REAL ESTATE TRANSFER TAX	200,000.00	\$19,485.95	\$302,773.35	\$302,773.35	320,251.00	\$120,251.00
620.000	REG. OF DEEDS SERVICE	350,000.00	\$19,596.93	\$278,761.43	\$278,761.43	298,856.00	(\$51,144.00)
625.010	VOTERS REGISTRATION FEES	100.00	\$0.00	\$5.12	\$5.12	5.00	(\$95.00)
626.020	ZONING HEARING/CLEARANCE FEES	10,000.00	\$955.00	\$14,281.00	\$13,931.00	14,323.00	\$4,323.00
628.030	COUNTY REMONUMENTATION	500.00	\$36.48	\$468.90	\$468.90	503.00	\$3.00
630.000	OTHER SERVICES	0.00	\$31.31	\$294.27	\$294.27	339.00	\$339.00
631.000	INDIRECT COST ALLOCATION EMS	186,282.00	\$0.00	\$186,281.50	\$186,281.50	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 PU	7,500.00	\$7,500.00	\$7,500.00	\$7,500.00	7,500.00	\$0.00
632.000	INDIRECT COST ALLOCATION PARKS	28,512.00	\$0.00	\$28,512.50	\$28,512.50	28,512.00	\$0.00
634.000	INDIRECT COST ALLOCATION BUILDI	38,408.00	\$0.00	\$38,408.00	\$38,408.00	38,408.00	\$0.00
637.000	SHERIFF SERVICES	25,000.00	\$3,318.02	\$28,754.46	\$28,694.48	30,902.00	\$5,902.00
637.010	CHILD CARE FUND COLLECT.	25,000.00	\$1,155.23	\$26,075.26	\$26,075.26	28,255.00	\$3,255.00
638.000	ANIMAL SHELTER SERVICES	1,000.00	\$0.00	\$1,110.00	\$910.00	1,272.00	\$272.00
638.010	AN.SHEL.SERV. FROM CITY	1,000.00	\$0.00	\$1,000.00	\$1,000.00	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	\$30,817.00	\$30,817.00	36,517.00	\$26,517.00
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 RECEIPT/S/REIMBURSE	5,500.00	\$24.00	\$9,264.81	\$9,264.81	9,387.00	\$3,887.00
653.000	USE AND ADMISSION FEES-MORGUE	6,500.00	\$1,800.00	\$3,700.00	\$3,700.00	3,700.00	(\$2,800.00)
656.000	TETHER VEHICLE IMMOBILIZATION FI	332.00	\$0.00	\$80.00	\$80.00	80.00	(\$252.00)
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	\$807.13	\$6,044.17	\$6,044.17	7,703.00	(\$7,297.00)
665.000	GENERAL INTEREST	130,000.00	\$15,422.21	\$127,625.13	\$127,625.13	137,500.00	\$7,500.00
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	\$15,000.00	\$20,500.00	\$20,500.00	20,500.00	\$20,500.00
677.000	DRUG INV. REIM.	246.00	\$0.00	\$96.36	\$96.36	96.00	(\$150.00)
685.000	REIM-FROM OTHER FUNDS/WORKERS C	115,000.00	\$32,215.56	\$133,710.92	\$100,917.72	115,000.00	\$0.00
685.010	FNG.REIM.-OSCEOLA CO.	222,500.00	\$21,032.80	\$200,431.80	\$195,347.18	240,395.00	\$17,895.00
686.000	SALARY/FRINGE REIMBURSE EQUAL	17,000.00	\$0.00	\$0.00	\$0.00	18,221.00	\$1,221.00
686.100	FRINGE REIMBURSEMENTS/517	750.00	\$0.00	\$0.00	\$0.00	820.00	\$70.00
687.010	JUDGES SUPPLEMENT	182,896.00	\$0.00	\$128,474.76	\$128,474.76	174,199.00	(\$8,697.00)
687.020	JUV DIV/PRO OFF SUPP	27,317.00	\$0.00	\$27,362.04	\$13,703.52	27,317.00	\$0.00
691.000	REFUNDS REIMBURSEMENTS	14,000.00	\$35.00	\$42,117.75	\$41,952.75	6,986.00	(\$7,014.00)
692.000	INSURANCE REFUNDS	70,000.00	\$0.00	\$72,365.99	\$71,986.99	101,437.00	\$31,437.00
693.000	ATTY FEES - CLERK	75,000.00	\$4,260.52	\$39,371.69	\$39,371.69	53,558.00	(\$21,442.00)
694.000	REFUNDS - OTHER DEPTS	4,000.00	\$0.00	\$4,838.00	\$4,838.00	4,838.00	\$838.00
696.000	MISC. REVENUE	35.00	\$0.00	\$886.49	\$886.49	929.00	\$894.00
699.000	TRANSFER IN	0.00	\$0.00	\$0.00	\$0.00	0.00	\$0.00
TOTALS		\$13,419,172	\$672,347.15	\$21,920,388.67	\$178,149.62	\$21,742,239.05	\$14,065,253.61
							\$646,081.61

MECOSTA COUNTY INVESTMENT PROFILE - 2022

PAGE 7

LOCATION:	JANUARY 2022	FEBRUARY 2022	MARCH 2022	APRIL 2022	MAY 2022	JUNE 2022	JULY 2022	AUGUST 2022	SEPTEMBER 2022	OCTOBER 2022	NOVEMBER 2022	DECEMBER 2022
CHEMICAL BANK(Inc. depl. accts.)	\$5,593,980.17	\$5,653,779.62	\$6,802,080.09	\$6,053,723.18	\$7,723,291.53	\$11,219,267.31	\$6,824,821.27	\$7,817,668.17	\$13,832,959.85	\$14,118,310.30	\$9,779,897.57	
CHEMICAL (SPEC ACCTS Co. Roa	\$1,154,199.23	\$1,415,140.18	\$1,807,197.28	\$1,857,552.54	\$2,311,639.67	\$1,225,633.78	\$629,368.95	\$504,407.30	\$663,967.46	\$570,521.28	\$469,290.07	
HORIZON ARPA MONEY MARKET	\$3,002,043.03	\$3,002,388.46	\$2,938,635.72	\$2,938,877.25	\$2,939,126.85	\$2,939,577.78	\$1,453,290.36	\$1,455,643.85	\$1,457,355.51	\$1,459,516.29	\$6,481,962.12	
ARPA CDs	\$1,220,118.00	\$1,220,118.00	\$610,059.00	\$610,059.00	\$610,059.00	\$610,059.00	\$6,930,059.00	\$6,932,290.67	\$6,934,526.16	\$6,936,765.50	\$1,919,008.68	
ISABELLA BANK	\$5,443,960.17	\$5,449,927.48	\$5,455,328.07	\$4,461,318.08	\$3,713,622.60	\$3,715,987.21	\$3,721,818.43	\$3,727,855.68	\$3,733,904.49	\$4,000,000.00	\$0.00	
INDEPENDENT	\$4,000,000.00	\$4,000,000.00	\$4,000,000.00	\$4,000,000.00	\$4,000,000.00	\$4,000,000.00	\$4,000,000.00	\$4,000,000.00	\$4,000,000.00	\$4,000,000.00	\$5,000,000.00	
HUNTINGTON	\$9,002,293.14	\$9,007,032.86	\$9,009,150.66	\$9,011,443.81	\$9,013,662.99	\$9,035,901.36	\$10,103,165.15	\$10,108,183.09	\$10,113,214.81	\$10,118,118.31	\$14,123,191.69	
LAKE/OSCEOLA	\$1,056,383.68	\$1,056,383.68	\$1,056,383.68	\$1,056,383.68	\$1,056,383.68	\$2,004,865.60	\$2,004,865.60	\$2,004,865.60	\$2,006,507.96	\$2,006,507.96	\$2,006,507.96	
UNION BANK	\$2,001,620.54	\$2,001,620.54	\$2,003,224.59	\$2,003,224.59	\$2,003,224.59	\$2,004,865.60	\$2,004,865.60	\$2,004,865.60	\$2,006,507.96	\$2,006,507.96	\$2,006,507.96	
MERCHANTILE	\$3,000,000.00	\$3,000,000.00	\$2,000,000.00	\$2,000,000.00	\$2,000,000.00	\$2,000,000.00	\$2,000,000.00	\$2,000,000.00	\$2,000,000.00	\$2,000,000.00	\$2,000,000.00	
CERT. OF DEPOSIT(Spec. Sav.)	\$198.16	\$508.72	\$644.98	\$645.27	\$637.01	\$450,859.50	\$566.14	\$12,183.39	\$526.97	\$460.44	\$445,619.28	
IMPREST CASH	\$2,040.00	\$2,040.00	\$4,840.00	\$4,840.00	\$4,340.00	\$4,340.00	\$4,340.00	\$4,340.00	\$2,540.00	\$1,540.00	\$1,540.00	
ACCOUNTS RECEIVABLE	\$100.00	\$100.00	\$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	\$20,116.83	\$20,116.83	\$20,116.83	\$20,116.83	\$20,116.83	\$20,116.83	\$20,116.83	
TOTAL	\$35,502,765.95	\$35,834,869.37	\$36,713,473.90	\$35,018,284.23	\$35,996,204.75	\$38,283,092.05	\$37,692,511.73	\$38,587,654.58	\$44,765,720.04	\$41,890,146.35	\$41,247,234.20	\$0.00



EXTENDED BANK RECONCILEMENT - 2022 PAGE 8

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	9,396,971.83	13,358,233.60	12,700,954.56	13,734,357.17	17,623,365.39	17,979,361.32	17,510,827.50	
201 COUNTRY ROAD	1,154,349.23	1,415,290.18	1,807,347.28	1,857,702.54	2,311,789.67	1,225,783.78	629,518.95	504,557.30	664,117.46	570,671.28	469,440.07	
205 CMET	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
210 AMBLANCE FUND	4,518,398.98	5,245,178.45	5,340,412.23	5,392,871.53	5,372,299.04	5,348,618.68	5,224,315.50	5,314,878.62	5,260,403.01	5,169,424.33	5,125,629.05	
211 MEDICAL FIRST RESPONDERS	(28,068.39)	120,217.73	105,467.72	105,467.72	105,467.72	90,717.73	90,717.73	90,717.73	90,717.73	90,717.73	46,467.74	
213 DIST. CT. ALCOHOL ASMS.	0.00	0.00	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	124,555.06	142,073.56	141,650.06	135,563.16	143,721.33	134,564.36	147,516.18	
215 FRIEND OF THE COURT	77,561.52	(4,484.14)	(11,615.97)	(50,492.35)	1,066.42	16,218.41	(40,994.70)	(76,178.49)	(627.06)	(34,966.24)	(13,129.49)	
216 PROSECUTOR'S DRUG FORFE	9,976.21	9,978.99	9,900.43	9,334.53	9,501.69	8,992.47	9,157.62	9,120.60	9,083.57	9,049.00	9,012.82	
217 FAMILY COUNSELING	111,805.06	111,895.06	112,030.06	112,210.06	112,660.06	113,065.06	113,470.06	113,875.06	114,520.06	114,835.06	114,985.06	
220 MORQUE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
232 REMUNERATION GRANT	0.00	(8,296.00)	(8,296.00)	(8,296.00)	(8,296.00)	(8,296.00)	10,875.60	30,634.00	28,034.00	26,894.00	15,284.00	
234 COUNTY HOUSING REHAB.	95,494.28	106,364.28	106,364.28	139,494.28	133,304.28	133,364.28	131,816.28	131,841.28	92,606.38	92,606.38	92,666.38	
236 DIST. CT. TETHER PROGRAM	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
242 BROWNFIELD REDEVELOP/SP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
243 BROWNFIELD REDEVELOP/MEI	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	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	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	0.00	0.00	
249 BUILDING DEPARTMENT	704,875.68	696,023.05	713,585.13	713,548.01	737,353.33	743,749.42	734,987.92	751,201.38	766,344.43	768,470.14	773,188.92	
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	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	0.00	0.00	
253 SALVAGE VEHICLE INSPECTO	0.00	0.00	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	3,188.28	3,243.27	3,243.27	3,243.27	3,243.27	
256 REG. DEEDS AUTOMATION FUI	419,788.88	422,651.55	423,200.24	429,191.08	433,900.40	284,421.62	289,723.65	292,338.94	295,147.33	297,866.73	300,230.04	
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	1,714,000.00	1,714,000.00	
258 D.A.R.E. PROGRAM	18,462.54	18,467.70	18,473.18	18,482.26	18,497.58	20,216.15	18,231.64	17,294.71	17,578.71	17,590.49	17,599.18	
259 CONCEALED PISTOL LICENSE	125,612.10	128,215.42	131,307.89	133,267.33	135,675.28	137,823.97	139,678.72	142,453.22	145,363.69	147,519.19	142,370.24	
260 MICHIGAN INDIGENT DEFENSE	53,028.14	14,950.36	(20,423.34)	18,371.79	145,968.52	119,077.52	167,796.44	121,291.61	53,824.69	13,149.99	(25,274.37)	
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	13,155.57	13,674.80	
262 CORRECTIONS OFFICER TRAI	59,711.56	59,338.26	56,868.26	57,458.26	57,023.26	57,723.26	57,156.13	57,916.13	58,716.13	57,211.18	56,687.66	
263 JAIL MAINTENANCE	4,654.75	3,762.80	2,662.85	2,662.85	3,662.85	3,595.57	3,021.53	1,829.84	1,829.84	1,709.34	1,709.34	
264 DRUG LAW ENFORCEMENT	55,503.58	54,855.11	54,467.36	27,565.15	27,789.49	34,445.35	38,415.18	43,468.62	50,247.24	55,421.76	61,551.41	
266 MECOSTA CO DIVE FUND	29,926.99	29,935.35	29,944.23	17,097.63	15,618.57	22,779.93	22,794.63	22,804.00	22,813.15	22,828.43	22,859.72	
267 COMMUNITY CORRECTIONS	300,119.13	303,990.25	309,529.52	310,279.45	315,082.04	318,686.30	318,142.00	318,077.76	319,832.73	321,218.43	325,108.21	
268 PROSECUTOR DEFERRAL PRO	36,715.71	35,193.02	35,105.18	36,153.33	36,321.93	35,385.54	33,872.55	34,669.75	32,430.11	29,694.80	28,811.44	
269 LAW LIBRARY	13,100.70	13,021.66	8,815.58	6,673.02	4,451.42	2,387.90	18.91	2,513.94	594.33	7,819.50	5,232.83	
292 COMMISSIN ON AGING LABILI	0.00	0.00	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	338,872.07	324,606.82	293,484.92	279,731.26	268,001.46	265,233.46	332,851.83	309,086.25	
274 COMMISSION ON AGING	1,598,035.94	1,741,754.47	1,804,016.85	1,834,207.12	1,791,137.72	1,757,780.91	1,679,064.26	1,636,131.02	1,600,381.61	1,518,069.09	1,409,061.14	
280 911 STATE SERVICE CHARGE I	0.00	0.00	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	48,116.00	0.00	0.00	50,722.00	\$0.00	0.00	\$25,169.00	0.00	
287 PA 302 LAW ENFORCEMENT TI	2,371.25	\$2,371.25	2,171.25	1,871.25	3,175.81	3,175.81	(324.19)	-\$324.19	(324.19)	\$1,081.57	1,081.57	
289 SECONDARY ROAD PATROL	39,793.21	\$47,066.98	46,385.60	46,112.90	55,986.24	55,986.24	49,539.55	\$41,611.82	33,187.22	\$48,121.27	39,953.18	
290 DEPT. OF SOCIAL SERVICES	0.00	\$0.00	0.00	0	0	0.00	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	\$0.00	0.00	
292 CHILD CARE FUND	263,996.34	\$276,289.20	267,106.55	243,143.79	221,830.89	206,653.71	172,404.74	\$165,075.48	138,638.49	\$122,816.64	292,529.97	
293 SOLDIERS RELIEF	6,364.17	\$5,884.17	5,884.17	5,884.17	5,884.17	5,884.17	5,884.17	\$5,884.17	5,884.17	\$5,884.17	5,884.17	

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	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	0.00	0.00
311 HOSPITAL DEBT FUND	0.00	-	0.00	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	0.00	0.00
402 BUILDING IMPROVEMENTS FUI	488,132.91	488,132.91	488,132.91	488,132.91	488,132.91	481,284.05	481,284.05	470,915.78	287,672.16	444,290.51	429,380.21	0.00
403 COUNTY BUILDING EXPANSION	0.00	-	0.00	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	0.00	0.00
405 CAPITAL EQUIPMENT FUND	518,093.55	508,746.18	497,975.69	416,623.06	351,410.56	349,140.56	266,354.28	274,601.78	253,567.78	255,049.12	248,118.58	0.00
406 JAIL RENOVATION/EXPANSION	0.45	0.45	0.45	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	0.00	0.00
506 PLANT REVIEW FEES	11,248.00	11,248.00	11,248.00	11,248.00	11,448.00	11,448.00	8,948.00	8,948.00	8,948.00	8,948.00	8,948.00	8,948.00
507 MOCAT	0.00	-	0.00	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	1,574,196.49	1,588,358.30	1,673,178.45	1,640,635.78	1,576,105.79	1,279,343.16	1,219,028.61	0.00
516 TAX REVOLVING	8,119,310.75	8,626,832.97	9,080,467.67	6,895,644.97	7,339,662.17	7,578,266.66	7,718,733.43	7,839,342.04	7,967,640.75	8,085,176.27	8,293,701.13	0.00
517 AUDIT OF PRINCIPLE RESIDEN	61,271.36	61,086.42	61,669.05	84,110.27	55,248.22	55,221.33	57,499.86	58,206.63	59,073.85	60,968.44	60,228.55	0.00
520 W MI FORENSIC MORGUE AUT	0.00	-	0.00	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	45,544.58	46,563.25	47,952.09	47,973.43	47,973.43	39,605.29	39,605.29	0.00
633 CENTRAL STORES	0.00	-	0.00	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	540.44	540.44	540.44
646 EQUALIZATION REVOLVING	85,176.39	88,308.47	85,644.50	92,426.29	86,238.42	86,753.94	87,092.11	85,406.12	85,455.75	79,654.13	79,698.13	0.00
653 MAILING DEPARTMENT	1,465.75	1,944.14	1,145.79	888.18	(1,674.40)	1,215.17	1,648.48	865.34	966.00	1,528.60	1,835.01	0.00
677 HEALTH BENEFITS INSURANCE	15,131.48	9,932.11	(180,337.69)	3,976.58	6,004.48	12,812.36	7,668.00	3,964.08	1,711.93	(3,559.80)	(548.31)	0.00
701 TRUST & AGENCY	876,290.01	230,042.83	337,441.91	543,697.94	549,723.77	508,440.14	1,214,432.12	1,276,437.21	3,760,432.27	795,009.72	995,024.20	0.00
704 IMPREST PAYROLL FUND	73,654.56	123,236.57	169,006.39	214,404.24	257,995.26	307,759.91	365,481.79	360,969.50	355,301.63	345,687.24	14,971.20	0.00
721 LIBRARY FUND	86,983.46	15,907.81	34,324.99	46,737.12	61,388.74	70,409.51	79,809.37	33,633.87	47,680.90	60,723.80	76,633.98	0.00
757 BROOMFIELD TRUST	27,477.08	27,477.08	27,477.08	21,764.08	21,764.08	21,764.08	21,764.08	21,764.08	21,764.08	21,764.08	21,764.08	0.00
759 DISTRICT COURT CRIMINAL	47,543.50	27,964.77	36,864.59	32,288.61	55,867.67	26,412.31	33,335.29	52,082.96	52,082.96	37,477.64	52,731.40	0.00
780 DISTRICT COURT TRUST	48,262.09	53,796.46	54,498.30	67,738.17	55,424.99	53,637.25	60,248.71	63,104.51	63,104.51	73,163.60	72,919.58	0.00
784 INMATE TRUST	23,824.79	16,526.22	21,718.34	21,075.78	19,751.94	25,417.30	23,580.59	18,209.17	18,209.17	18,726.36	18,726.36	0.00
785 INMATE COMMISSARY	0.00	\$0.00	0.00	0.00	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00
786 CHILD SUPPORT TRUST	0.00	\$0.00	0.00	0.00	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00
787 FRIEND OF COURT TRUST	0.00	\$0.00	0.00	0.00	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00
788 FOC STATE CONVERSION	214.00	\$214.00	0.00	380.60	910.00	873.00	250.00	0.00	307.00	311.00	200.00	0.00
801 SPECIAL DRAIN ASSESSMENT:	959,337.81	\$959,827.11	726,461.51	697,359.93	706,450.61	709,280.77	\$653,266.75	642,080.35	550,968.96	551,288.22	548,741.84	0.00
802 REVOLVING DRAIN	56,051.46	\$58,690.99	71,874.37	71,909.70	71,969.30	71,315.94	\$71,361.96	31,494.21	30,383.89	39,146.48	42,452.35	0.00
819 NORTHGATE DRAIN BOND RET	0.00	\$0.00	0.00	0.00	0.00	0.00	\$0.00	0.00	0.00	0.00	0.00	0.00
820 CHIPEWA LAKE BOND REDEM	0.00	\$0.00	0.00	0.00	0.00	0.00	\$0.00	0.00	0.00	0.00	0.00	0.00

TOTALS

\$35,501,787.01

\$35,827,615.98

\$36,706,667.51

\$35,017,308.55

\$35,396,498.90

\$38,284,149.71

\$37,693,923.39

\$8,590,986.95

\$44,770,303.23

\$41,889,605.54

\$41,258,317.04

\$0.00

ACCT. #	LINE ITEM	2021 ACTUAL	2022 BUDGET	2022 YEAR TO DATE JULY with reversals	2022 YEAR TO DATE AUGUST with reversals	2022 YEAR TO DATE SEPTEMBER with reversals	2022 YEAR TO DATE OCTOBER with reversals	2022 YEAR TO DATE NOVEMBER with reversals	2021 DECEMBER	2022 ANTICIPATED TOTALS (YEAR END)	2022 BUDGET VERSUS ANTICIPATED
403.000	CURRENT TAXES	8,704,274.68	8,723,441.00	1,358,776.31	2,841,451.99	7,359,658.19	8,839,081.55	8,895,310.38	290,112.98	\$9,185,423.36	\$461,982.36
404.000	DEL. PERS. PROP. TAXES	6,213.99	6,913.00	6,096.10	12,793.03	12,990.62	12,990.62	12,924.84	90.16	\$13,015.00	\$6,102.00
424.000	TAX SALE PROCEEDS	0.00	0.00	0.00	\$0.00	0.00	\$0.00	\$0.00	\$8,562.19	\$0.00	\$262.19
425.000	SWAMP LAND	8,562.19	8,300.00	0.00	0.00	0.00	0.00	0.00	0.00	\$8,562.19	\$0.00
426.000	FOREST RESERVE	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00	\$22,526.40	\$5,526.40
427.000	PAYM. IN LIEU TAXES (PILT)	6,889.40	17,000.00	15,342.95	15,342.95	15,342.95	15,342.95	22,526.40	0.00	\$2,354.00	\$154.00
434.000	TRAILER FEES	2,308.00	2,200.00	1,077.50	1,436.00	1,548.00	1,644.00	2,002.50	351.50	\$677,835.88	\$593,831.88
439.000	MARIJUANA TAX	84,003.96	84,004.00	677,441.28	677,441.28	677,441.28	677,441.28	513,380.45	0.00	\$513,380.45	\$300,650.45
441.000	LOCAL COMMUNITY STABILIZATION SHARE PPT	490,134.89	212,750.00	231,814.73	231,814.73	231,814.73	20,360.00	22,625.00	700.00	\$23,325.00	\$325.00
477.000	SOIL EROSION, SED. PERMITS	21,036.25	23,000.00	13,882.50	17,217.50	19,555.00	20,360.00	1,215.00	50.00	\$1,265.00	\$65.00
479.000	NON-BUSINESS LIC & PER	1,600.00	1,200.00	655.00	790.00	1,025.00	1,440.00	2,386.50	66.00	\$2,454.50	\$454.50
481.000	DOG LICENSE - TREASURER	2,088.00	2,000.00	1,348.00	1,526.00	1,804.50	2,241.50	2,386.50	0.00	\$2,454.50	\$0.00
481.010	DOG LICENSE - SHELTER	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	4,931.50	1,152.00	\$6,083.50	(\$316.50)
481.020	DOG LICENSES - VETERINARIANS	6,758.00	6,400.00	3,865.50	4,213.50	4,635.50	4,635.50	4,931.50	1,600.00	\$16,500.00	\$4,500.00
491.000	CREMATION PERMITS	15,650.00	12,000.00	9,250.00	10,550.00	11,750.00	13,100.00	14,900.00	1,192.50	\$1,192.50	\$1,192.50
505.000	PUBLIC SAFETY/FED.GRANT	1,192.50	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
505.020	DRUG COURT GRANT PROGRAM-FEDERAL	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
505.030	BYRNE MEMORIAL CMET WAGES-FED GRANT	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
505.040	ARRA FED BYRNE GRANT OT CMET	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
505.050	METH BYRNE MEMORIAL FORMULA GRANT	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
505.060	BYRNE GRANT HIGH INTENSITY DRUG TRAFFIC	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
505.070	DOMESTIC CANABIS ERADICATION SUPP GRANT	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
505.080	MEDICAL MARIJUANA OPERATION&OVERSIGHT	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
506.010	FED GRT EMRG SAL REIMB	39,357.65	27,000.00	2,543.47	2,994.17	3,142.67	3,142.67	3,286.67	39,357.65	\$39,357.65	\$12,357.65
508.000	FED GRANT - IV-E CHILD&PARENT LEGAL REP	4,925.00	3,250.00	0.00	\$0.00	0.00	0.00	0.00	2,814.00	\$6,100.67	\$2,850.67
520.000	PROS. ATTY. COOP. REIM	69,540.95	84,327.00	0.00	0.00	0.00	0.00	0.00	32,446.10	\$32,446.10	(\$51,880.90)
520.040	PA REIMB ABUSE	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
521.000	PROS. ATTY., FIA CONT	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
521.020	COOP REIMB PA SUPPLIES	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
526.000	FED GRANT - DNR OIL/GAS ROYALTY DISTRIB	7.24	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
526.010	FEDERAL GRANT - DNR NATIONAL FOREST	4,787.22	4,500.00	5,560.26	5,560.26	5,560.26	5,560.26	5,560.26	68.70	\$5,560.26	\$1,060.26
528.000	FEDERAL REVENUE	7,346.88	0.00	7,765,476.27	7,765,891.32	7,765,891.32	7,765,891.32	7,816,236.44	77,399.00	\$7,816,305.14	\$7,816,305.14
539.050	COURT EQUITY FUNDING	152,301.00	175,000.00	35,641.00	0.00	0.00	0.00	0.00	0.00	\$149,223.00	(\$23,777.00)
539.060	JUDICIAL TECH COURT EQUITY	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
540.000	STATE GRANTS/MVAA	69,162.92	50,000.00	0.00	0.00	0.00	0.00	50,000.00	0.00	\$50,000.00	\$0.00
542.000	PROBATE JUDGE, WAGE SUPP.	121,483.96	123,500.00	57,101.80	57,101.80	85,851.62	85,851.62	85,851.62	39,158.77	\$125,010.39	\$1,510.39
543.000	SINGLE BUSINESS TAX	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
544.000	DRUNK DRIVING CASEFLOW ASST	5,951.24	6,196.00	5,002.86	5,002.86	5,002.86	5,002.86	5,002.86	0.00	\$5,002.86	(\$1,193.14)
544.010	MARINE PATROL REIM.	14,700.00	14,700.00	0.00	0.00	0.00	0.00	0.00	0.00	\$14,700.00	\$0.00
544.030	LIQUOR LICENSE FEES	18,504.20	15,000.00	110.00	9,573.89	9,573.89	18,354.60	18,849.60	2,501.95	\$21,351.55	\$6,351.55
544.040	SCHOOLS REIMB FOR LIAS. OFF-ff. 681	22,000.00	22,000.00	11,000.00	11,000.00	22,000.00	22,000.00	22,000.00	11,000.00	\$33,000.00	\$11,000.00
545.000	CRIME VICTIMS REIM.	63,800.46	69,998.00	16,591.25	32,782.50	32,782.50	32,782.50	32,782.50	32,501.00	\$65,283.50	(\$4,714.50)
545.010	BOARD OF PRISONERS	106,272.30	80,000.00	21,786.05	34,625.40	75,502.75	112,517.75	112,965.65	18,931.10	\$131,896.75	\$51,896.75
549.000	SWIFTS&SURE SANCTIONS GRANT/SSPP STATE	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
571.000	TRI CNTY CONV. FAC. REV.	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
574.000	STATE REVENUE SHARING	895,686.08	908,120.00	417,144.00	630,023.89	630,023.89	777,233.89	777,233.89	139,048.00	\$916,281.89	\$8,161.89
578.000	HEALTH & SAFETY REV./CIG TAX	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00	\$169,680.03	(\$4,413.97)
579.000	TRI CNTY CONV. FAC. REV.	174,094.38	174,094.00	169,019.00	169,019.00	169,019.00	169,019.00	169,680.03	0.00	\$169,680.03	(\$425.00)
601.000	DISTRICT CT ALCOHOL ASSESSMENTS	475.00	520.00	75.00	75.00	75.00	75.00	75.00	20.00	\$95.00	\$0.00
601.010	COST OF PHOS CHARGES	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
601.020	JURY EXP REIMB	1,340.80	0.00	924.70	924.70	924.70	924.70	2,871.90	20.00	\$2,891.90	\$2,891.90
603.000	CIRCUIT CT COSTS	6,075.37	5,800.00	2,340.64	2,606.64	2,750.78	2,895.28	3,082.48	153.55	\$3,236.03	(\$2,563.97)
603.010	CIRCUIT COURT BOND COST	8,950.00	9,500.00	6,215.00	6,965.00	8,265.00	8,935.00	10,135.00	525.00	\$10,660.00	\$1,160.00
603.020	SHOW CAUSE FINES	1,150.00	650.00	1,100.00	1,100.00	1,450.00	1,700.00	1,500.00	150.00	\$1,850.00	\$1,200.00
603.030	FAMILY COURT BOND COSTS	0.00	0.00	25.00	\$25.00	\$552.00	\$552.00	\$552.00	0.00	\$552.00	\$552.00
607.010	CIRCUIT COURT FILING FEES	5,425.00	5,900.00	3,162.00	3,472.00	3,552.00	3,811.00	4,152.00	465.00	\$4,617.00	(\$1,283.00)
607.020	CIRCUIT COURT JURY FEES	645.00	450.00	270.00	550.00	610.00	640.00	710.00	30.00	\$740.00	\$290.00
607.030	CIRCUIT COURT COPY FEES	1,165.00	1,000.00	660.00	720.00	1,502.00	1,562.00	1,682.00	60.00	\$1,742.00	\$742.00
607.040	CIRCUIT COURT COPY FEES	8,307.70	9,000.00	5,016.20	5,979.20	5,979.20	6,611.20	6,985.20	527.00	\$7,512.20	(\$1,487.80)
607.050	CIRCUIT COURT FILATION FEES	18.00	0.00	18.00	\$45.00	45.00	45.00	45.00	9.00	\$54.00	\$54.00
607.070	CUNNINGHAM CIRCUIT COURT COSTS	37,203.32	35,000.00	18,049.74	20,588.74	23,480.84	26,786.76	29,204.00	1,818.52	\$31,022.52	(\$3,977.48)
607.080	CIRCUIT COURT SERVICES	2,375.61	2,650.00	1,201.77	1,367.74	1,584.09	1,819.65	2,054.03	88.61	\$2,142.64	(\$507.36)
607.081	CIRCUIT COURT MOTION FEES	2,780.00	2,700.00	1,450.00	1,680.00	1,880.00	2,020.00	2,270.00	160.00	\$2,430.00	(\$270.00)
607.090	CLERK SERVICES	60,648.22	60,000.00	35,388.99	40,817.99	45,213.73	50,262.68	54,013.52	5,280.00	\$59,293.52	(\$706.48)
607.091	ELECTION FILING FEES	0.00	0.00	900.00	\$900.00	\$900.00	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00

ACCT. # LINE ITEM

2021
ACTUAL2022
BUDGET2022
YEAR TO DATE
JULY2022
YEAR TO DATE
AUGUST2022
YEAR TO DATE
SEPTEMBER2022
YEAR TO DATE
OCTOBER2022
YEAR TO DATE
NOVEMBER2021
DECEMBER2022
ANTICIPATED
TOTALS
(YEAR END)2022
BUDGET
VERSUS
ANTICIPATED

608.010 TREASURER SERVICES	14,078.01	12,000.00	8,721.77	9,613.77	10,578.77	11,452.69	12,175.94	801.00	12,976.94	\$976.94
612.000 TAX TITLE FEES	-	-	-	-	\$0.00	\$0.00	\$0.00	\$0.00	-	\$0.00
613.000 DISTRICT COURT COSTS	375,896.76	385,000.00	203,292.62	242,570.40	274,098.55	307,378.89	349,110.97	34,808.04	383,919.01	(\$1,080.99)
614.000 DIST. COURT BOND COSTS	65,355.00	80,370.00	17,655.00	30,345.00	30,900.00	32,845.00	41,065.00	5,105.00	46,170.00	(\$34,200.00)
614.010 DIST. COURT ORDINANCE FEES	73,767.01	75,000.00	43,530.57	50,929.05	58,292.35	64,128.72	72,155.33	9,520.03	81,675.36	\$6,675.36
615.000 DIST. COURT CIVIL FEES	73,458.50	80,000.00	22,019.00	34,640.00	48,987.00	60,655.00	68,268.00	5,128.00	73,396.00	(\$6,604.00)
617.000 PROBATE COURT SERVICES	18,396.30	15,000.00	10,878.74	12,774.98	13,976.55	15,120.77	15,544.54	4,455.24	19,999.78	\$4,999.78
617.010 PROBATE COURT - ATTORNEY FEES	0.00	0.00	0.00	0.00	0.00	0.00	375.00	0.00	375.00	\$375.00
619.000 REAL ESTATE TRANSFER TAX	288,025.65	200,000.00	211,488.75	234,532.65	255,512.95	283,287.40	302,773.35	24,295.70	327,069.05	\$127,069.05
620.000 REG OF DEEDS SERVICE	368,242.08	350,000.00	190,248.70	211,873.72	234,128.47	259,164.50	278,761.43	25,148.12	303,909.55	(\$46,090.45)
625.010 VOTERS REG FEES	52.96	100.00	0.00	0.00	0.00	5.12	5.12	0.00	5.12	(\$94.88)
626.020 ZONING HEARING/CLEARANCE FEES	16,232.50	10,000.00	9,675.00	11,116.00	11,911.00	12,976.00	13,931.00	987.50	14,918.50	\$4,918.50
626.030 COUNTY REMONUMENTATION	625.92	500.00	313.80	352.68	391.50	432.42	468.90	48.42	517.32	\$17.32
630.000 OTHER SERVICES	244.60	0.00	147.63	173.99	226.60	262.96	294.27	0.00	294.27	\$294.27
631.000 INDIRECT COST ALLOCATION EMS	191,015.00	186,282.00	139,711.00	139,711.00	139,711.00	186,281.50	186,281.50	0.00	186,281.50	(\$50.50)
631.010 INDIRECT COST ALLOCATION SOBRIETY COURT	13,501.00	12,361.00	12,361.00	12,361.00	12,361.00	12,361.00	12,361.00	0.00	12,361.00	\$0.00
631.020 INDIRECT COST ALLOCATION CRL FUND	7,500.00	7,500.00	0.00	0.00	0.00	0.00	7,500.00	0.00	7,500.00	\$0.00
632.000 INDIRECT COST ALLOCATION PARKS	28,512.00	28,512.00	21,384.50	21,384.50	21,384.50	28,512.50	28,512.50	0.00	28,512.50	\$0.50
634.000 INDIRECT COST ALLOCATION BUILDING	36,751.00	38,408.00	28,806.00	28,806.00	28,806.00	38,408.00	38,408.00	0.00	38,408.00	\$0.00
637.000 SHERIFF SERVICES	31,547.61	25,000.00	19,340.91	21,557.15	23,318.31	25,366.46	28,684.48	1,912.71	30,597.19	\$5,597.19
637.010 CHILD CARE COLL	16,148.89	25,000.00	18,616.93	20,807.20	22,506.35	24,920.03	26,075.26	1,848.41	27,923.67	\$2,923.67
638.000 ANIMAL SHELTER SERVICES	1,725.00	1,000.00	475.00	475.00	910.00	910.00	910.00	200.00	1,110.00	\$110.00
638.010 AN SHELTER SERV CITY	1,000.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00	1,000.00	0.00	1,000.00	\$0.00
641.010 COOP AGM US MARSHALL	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	\$0.00
644.000 SALE OF COUNTY AUTOS	510.00	10,000.00	25,017.00	25,017.00	30,817.00	30,817.00	30,817.00	0.00	30,817.00	\$20,817.00
646.000 CHARGE FOR SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
647.000 SALE OF ZONING SUPPLIES	9,298.40	5,500.00	7,362.01	7,362.01	7,362.01	9,240.81	9,240.81	15.00	9,279.81	\$3,779.81
649.000 TAX MAPPING RECEIPT/REIMB.	4,100.00	6,500.00	1,900.00	1,900.00	1,900.00	1,900.00	3,700.00	0.00	3,700.00	(\$2,800.00)
653.000 USE AND ADMISSION FEES-MONGUE	188.00	332.00	80.00	80.00	80.00	80.00	80.00	0.00	80.00	(\$8,688.23)
656.000 IMMOBILIZATION FEES	14,965.32	15,000.00	3,070.12	3,381.72	4,326.76	5,237.04	6,044.17	267.60	6,311.77	\$6,311.77
661.000 STATUTORY LATE FEES	157,093.21	130,000.00	54,474.72	78,517.14	92,420.36	112,202.92	127,625.13	22,986.06	150,121.19	\$20,121.19
665.000 GENERAL INTEREST	0.00	0.00	3,000.00	3,000.00	\$3,000.00	\$5,500.00	\$5,500.00	0.00	20,500.00	\$20,500.00
675.000 CONTRIBUTIONS/DONATIONS REVENUE	245.63	246.00	96.36	96.36	96.36	68,702.16	100,917.72	32,793.20	133,710.92	\$18,710.92
677.000 DRUG INV. REIM.	118,455.89	115,000.00	47,669.26	68,702.16	68,702.16	68,702.16	100,917.72	31,789.37	133,710.92	\$4,636.55
685.000 REIM-OTHER FUNDS/Workers Comp	232,182.23	222,500.00	142,145.68	142,145.68	163,178.58	174,314.28	195,347.18	0.00	227,136.55	(\$17,000.00)
685.010 FNG.REIM-OSCEOLA CO.	18,159.62	17,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(\$750.00)
686.000 SAL./FRINGE REIMB. EQUAL	774.89	750.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(\$45.04)
686.100 FRINGE REIMB/FUND 517	182,896.00	182,896.00	88,985.96	88,985.96	128,474.76	128,474.76	128,474.76	45,724.00	174,198.76	(\$8,697.24)
687.010 JUDGES SUPPLEMENT	27,317.04	27,317.00	13,658.52	13,703.52	13,703.52	13,703.52	13,703.52	786.36	42,739.11	\$28,739.11
687.020 JUV.DIV-PRO.OFF-SUPP	14,000.00	14,000.00	5,787.93	41,879.93	41,902.75	41,917.75	41,952.75	1,379.00	73,365.99	\$3,365.99
691.000 REFUNDS/REIMBURSEMENTS	95,663.00	70,000.00	6,975.01	9,064.85	30,310.42	35,111.17	39,371.69	5,092.14	44,463.83	(\$30,536.17)
692.000 INSUR.REFUNDS/Employee copy	71,836.99	4,000.00	0.00	0.00	4,838.00	4,838.00	4,838.00	0.00	4,838.00	\$838.00
693.000 ATTY FEES - CLERK	2,600.00	35.00	0.00	0.00	886.49	886.49	886.49	0.00	886.49	\$851.49
694.000 REFUNDS - OTHER DEPTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
696.000 MISC REV.	70.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
699.000 TRANSFER IN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
TOTALS	13,829,715.62	13,419,172.00	12,287,521.93	14,291,983.07	15,102,559.73	21,069,891.90	21,742,239.05	991,309.70	22,733,548.75	9,314,376.75

YEAR END COUNTDOWN

CURRENT GENERAL FUND BALANCE
 ANTICIPATED RECEIPTS, BALANCE OF YEAR
 ARPA & Marijuana
 ANTICIPATED EXPENSES, BALANCE OF YEAR

8,442,818 (2021) 679,429
 = +
 = \$18,157,698.75
 = \$991,309.70
 = \$ (6,603,853.83)
 = \$ 1,550,000.00
 = \$ 10,995,154.62

FB 11/1/22
 9,280,959

**COUNTY OF MECOSTA
INVESTMENT PORTFOLIO
NOVEMBER/2022**

FINANCIAL INSTITUTION	AMOUNT	RATE	PURCHASE DATE	MATURITY DATE	TERM	was	Interest Income	YTD
HORIZON BANK								
199446	2,000,000.00	4.360%	4-Nov-22	4-May-23	6 MO	0.00	0.00	
199447	1,000,000.00	4.520%	4-Nov-22	4-Nov-23	12 MO	0.00	0.00	
199448	2,000,000.00	4.520%	4-Nov-22	4-May-24	18 MO	0.00	0.00	
HORIZON BANK	5,000,000.00					0.00	0.00	
FIFTH THIRD								
FIFTH THIRD TOTAL	0.00						0.00	
MERCANTILE-LAKEVIEW								
4300168515	-	0.40%	19-Oct-20	19-Oct-22	24 MO	1,008,051.07	8,051.07	
4300181260	1,000,000.00	0.35%	23-Sep-21	23-Sep-23	24 MO	1,000,000.00		
MERCANTILE-LAKEVIEW TOTAL	1,000,000.00					2,008,051.07	8,051.07	
HUNTINGTON								
BEAL BANK 07371DCQ8	2,000,000.00	2.10%	20-Jul-22	18-Jan-23	6 MO			
ALLY BANK P7R7G3	1,020,000.00	2.60%	21-Jul-22	21-Jul-23	12 MO			
BEAL BANK 07371DCP0	2,000,000.00	2.65%	20-Jul-22	19-Jul-23	12 MO			
UBS BANK USA 90348JT34	1,004,084.92	0.35%	17-Sep-21	22-Sep-23	24 MO	1,003,787.66	297.26	
BMW BANK NORTH AMERICA 05580AH49	2,006,482.20	0.65%	15-Dec-21	18-Dec-23	24 MO	2,006,482.20	0.00	
UBS BANK 90348J4M9	1,075,587.28	2.95%	20-Jul-22	22-Jan-24	18 MO	1,072,918.94	2,668.34	
UBS BANK 90348J6X3	2,000,000.00	4.70%	2-Nov-22	9-May-24	18 MO	0.00	0.00	
UBS BANK USA 90348JT42	1,007,586.28	0.65%	17-Sep-21	23-Sep-24	36 MO	1,007,034.23	552.05	
CAPITAL ONE 14042RVJ7	2,000,000.00	4.85%	4-Nov-22	4-Nov-24	24 MO	0.00	0.00	
BMW BANK NORTH AMERICA 05580AH64	2,009,473.98	0.80%	22-Dec-21	18-Dec-24	36 MO	2,009,473.98	0.00	
BEAL BANK USA 07371CXA2	1,003,989.04	0.95%	15-Dec-21	17-Dec-24	36 MO	1,003,989.04	0.00	
UBS BANK USA 90348JY79	2,015,602.72	0.85%	15-Dec-21	31-Dec-24	36 MO	2,014,158.89	1,443.83	
DREYFUS GOVT	385.27						111.90	
COST BASIS	19,143,191.69							
PREVIOUS ACCT VALU	18,487,956.31							
Dividends, Interest and other Income - MO	5,073.38							
ACCRUED INCOME/UNREALIZED GAIN/LOSS YTD	(650,162.00)							
BANK CD INVESTMENTS/MARKET VALUE	18,485,689.64							
ACCRUED INTEREST	74,404.98							
ACCOUNT VALUE W/ACCRUED INTEREST	18,560,094.62							
Dividends, Interest and other Income - YTD	55,698.54						5,073.38	
MINUS ARPA/MARIJUANA	(5,020,000.00)							
TOTAL	19,143,191.69	COST BASIS						
HUNTINGTON TOTAL	14,123,191.69	CURRENT COST BASIS(MINUS ARPA)					5,073.38	
INDEPENDENT BANK								
29202603073	2,000,000.00	0.36%	20-Sep-21	9/20/2023	24 MO	2,000,000.00		
29203890162	1,000,000.00	4.05%	4-Nov-22	11/4/2023	12 MO	0.00		
29202706514	1,000,000.00	0.68%	15-Dec-21	6/15/2024	30 MO	0.00		
29202706523	1,000,000.00	0.74%	15-Dec-21	12/15/2024	36 MO	1,000,000.00		
INDEPENDENT BANK TOTAL	5,000,000.00						0.00	
ISABELLA (Earns Monthly Interest)								
400326419		2.50%	28-Oct-19	28-Oct-22	36 MO	1,116,805.50	420.56	23,129.14
400326427		2.50%	28-Oct-19	28-Oct-22	36 MO	538,654.61	202.84	11,155.58
ISABELLA TOTAL	0.00					1,655,460.11	623.40	
LAKE OSCEOLA								
LAKE OSCEOLA TOTAL	0.00					0.00	0.00	
UNION BANK								
51416	1,003,003.37	0.30%	20-Sep-21	21-Mar-23	18 MO	1,003,003.37	0.00	
51417	1,003,504.59	0.35%	20-Sep-21	21-Sep-23	24 MO	1,003,504.59	0.00	
UNION TOTAL	2,006,507.96					2,006,507.96	0.00	
GENERAL ACCOUNTS CD TOTALS:	27,129,699.65						13,747.85	
HORIZON GEN ACCT CKNG BALANCE	4,729,261.10	1.485%					2,287.06	#####
TOTAL INVESTMENTS	31,858,960.75						16,034.91	



FC - 5

January 11, 2023

Mr. Paul Bullock, Administrator
County of Mecosta
400 Elm Street
Big Rapids, MI 49307

Enclosed is the engagement letter for the **County of Mecosta** for the year ended December 31, 2022. *Government Auditing Standards* (as amended) require that we communicate, during the planning stage of an audit, certain information to the Governing Body. This information includes the auditors' responsibilities in a financial statement audit, including our responsibilities for testing and reporting on compliance with laws and regulations and internal control over financial reporting. The engagement letter includes the items which must be communicated to the Governing Body.

Therefore, please make copies of the attached engagement letter and forward the copies to the Governing Body.

Please sign and return the enclosed copy of the attached engagement letter to us at your earliest convenience.

Sincerely,

Rehmann Lohman LLC

Enclosures





January 11, 2023

Mr. Paul Bullock, Administrator
County of Mecosta
400 Elm Street
Big Rapids, MI 49307

We are pleased to confirm our understanding of the services we are to provide the **County of Mecosta** (the "County") for the year ended December 31, 2022.

Audit Scope and Objectives

We will audit 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, including the disclosures, which collectively comprise the basic financial statements of the County as of and for the year ended December 31, 2022. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the County's basic financial statements. Such information, 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. As part of our engagement, we will apply certain limited procedures to the County's RSI in accordance with auditing standards generally accepted in the United States of America ("GAAS"). These limited procedures will consist of inquiries of management regarding 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 will not express an opinion nor 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. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion and Analysis
2. Pension Schedules

We have also been engaged to report on supplementary information other than RSI, such as combining and individual fund statements and schedules, that accompanies the County's basic financial statements. We will subject the following supplementary information to the auditing procedures applied in our 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 financial statements or to the financial statements themselves and other additional procedures, in accordance with auditing standards generally accepted in the United States of America and will provide an opinion on it in relation to the financial statements as a whole:

1. Combining and individual fund financial statements and schedules
2. Schedule of expenditures of federal awards



Mr. Paul Bullock, Administrator
County of Mecosta
January 11, 2023
Page 2

The objectives of our audit 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 as to whether the County's financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the basic financial statements taken as a whole. 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 will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements. The objective also includes reporting on -

- Internal control related to the financial statements and compliance with laws, regulations, and the provisions of contracts or grant agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control related to major programs and an opinion (or disclaimer of opinion) on compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

The reports on internal control and compliance will each include a paragraph that states that the purpose of the report is solely to describe (1) the scope of testing of internal control over financial reporting and compliance and the result of that testing and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance, (2) the scope of testing internal control over compliance for major programs and major program compliance and the result of that testing and to provide an opinion on compliance but not to provide an opinion on the effectiveness of internal control over compliance, and (3) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering internal control over financial reporting and compliance and with the Uniform Guidance in considering internal control over compliance and major program compliance. The paragraph will also state that the report is not suitable for any other purpose. Noncompliance with the compliance requirements applicable to a major program 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 entity's compliance with the requirements applicable to each major program taken as a whole.

The concept of materiality is inherent in the work of an independent auditor. An independent auditor places greater emphasis on those items that have, on a relative basis, more importance to the financial statements and greater possibilities of material error than with those items of lesser importance or those in which the possibility of material error is remote.

Auditors' Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with auditing standards generally accepted in the United States of America; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, and will include tests of accounting records, a determination of major program(s) in accordance with the Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions and to render the required reports. As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit.

Mr. Paul Bullock, Administrator
County of Mecosta
January 11, 2023
Page 3

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the County or to acts by management or employees acting on behalf of the County. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that comes to our attention, including such matters related to components. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, including those related to components, unless clearly inconsequential, and of any material abuse that comes to our attention. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We have advised the County of the limitations of our audit regarding the detection of fraud and the possible effect on the financial statements (including misappropriation of cash or other assets) notwithstanding our obligations per the Single Audit Amendments of 1996 and the Uniform Guidance. We can, as a separate engagement, perform extended procedures specifically designed to potentially detect defalcations. Management acknowledges that the County has not engaged us to do so and does not wish us to do so at this time.

Internal Control Over Financial Reporting and Compliance

We will obtain an understanding of the County and its business environment, including internal control relevant to the audit, sufficient to assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinion. 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, misrepresentation, or the override of internal control. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program.

Mr. Paul Bullock, Administrator
County of Mecosta
January 11, 2023
Page 4

However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control, or to identify significant deficiencies or material weaknesses in internal control, or to express an opinion on the effectiveness of internal control over financial reporting. Accordingly, we will express no such opinion. However, during the audit, we will communicate to the appropriate level of management and those charged with governance internal control related matters that are required to be communicated under professional standards, *Government Auditing Standards* and the Uniform Guidance. These matters refer to significant matters related to the financial statement audit that are, in our professional judgment, relevant to the responsibilities of those charged with governance in overseeing the County's financial reporting process. When applicable, we are responsible for communicating certain matters required by laws or regulations, or by additional requirements that may be applicable to this engagement. Auditing standards generally accepted in the United States of America do not require the independent auditor to design or perform procedures for the purpose of identifying other matters to communicate with those charged with governance. Management is responsible for assessing the implications of and correcting any internal control-related matters brought to the County's attention by us.

We have identified the following significant risk(s) of material misstatement as part of our audit planning: management override of internal controls and revenue recognition. However, planning for our audit has not concluded, and modifications to our risk assessment may still be made. If new significant risks are identified during the course of our audit, we will so inform you.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories (if applicable), and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, creditors, and financial institutions. We may request written representations from the County's attorneys as part of the engagement, and they may bill the County for responding to this inquiry.

Our audit of the County's financial statements does not relieve management or those charged with governance of their responsibilities.

Compliance with Laws and Regulations and the Provisions of Grant Agreements

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the County's compliance with provisions of applicable laws and regulations and the provisions of contracts and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with applicable laws and regulations and the provisions of contracts and grant agreements applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the County's major programs. The purpose of those procedures will be to express an opinion on the County's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Mr. Paul Bullock, Administrator
County of Mecosta
January 11, 2023
Page 5

Other Services

Assistance provided by our Firm in the preparation of a reasonably adjusted trial balance is considered an additional billable service.

Responsibilities of Management for the Financial Statements and Compliance

Our audit will be conducted on the basis that you acknowledge and understand your sole and complete responsibility for designing, implementing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and internal control over compliance, and for ongoing monitoring activities, to help ensure that appropriate goals and objectives are met and that there is reasonable assurance that government programs are administered in compliance with compliance requirements. Management is also responsible for the selection and application of accounting principles, including those related to components; for the preparation and fair presentation of the financial statements in conformity with an acceptable financial reporting framework, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements. Management is responsible for determining, and has determined, that the applicable and appropriate financial reporting framework to be used in the preparation of the County's financial statements is accounting principles generally accepted in the United States of America (GAAP).

Management is also solely and completely responsible for making drafts of financial statements, all financial records and related information available to us, including a reasonably adjusted trial balance, and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). Management is also responsible for providing us with (1) access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters, (2) additional information that we may request from management for the purpose of the audit, and (3) unrestricted access to persons within the County from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will also require certain written representations from management about the financial statements and related matters.

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.

Management's responsibilities also include identifying significant vendor relationships in which the vendor has the responsibility for program compliance and for the accuracy and completeness of that information. Management's responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

We will advise management (and the Governing Body, as necessary) about appropriate accounting principles and their application and may assist in the preparation of the County's financial statements, but the ultimate responsibility for the financial statements remains with management with oversight by those charged with governance. As part of our engagement, we may propose standard, adjusting, or correcting journal entries to the County's financial statements. Management is responsible for reviewing the entries, understanding the nature of any proposed entries and the impact they have on the financial statements, and the implications of such entries on the County's internal control over financial reporting. Further, the County is responsible for designating a qualified management-level individual to be responsible and accountable for overseeing these nonattest services.

Mr. Paul Bullock, Administrator
County of Mecosta
January 11, 2023
Page 6

Management is responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Management's responsibilities include informing us of its knowledge of any allegations of fraud, suspected fraud or illegal acts affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, management is responsible for identifying and ensuring that the County complies with applicable laws, regulations, contracts, agreements, and grants. Additionally, as required by the Uniform Guidance, it is management's responsibility to follow up and take corrective action on reported audit findings and to prepare a summary schedule of prior audit findings and a corrective action plan. The summary schedule of prior audit findings should be available for our review at the conclusion of fieldwork.

Management is responsible for designing, implementing, and maintaining effective internal control over federal awards that provides reasonable assurance that the County is managing federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal awards, and for identifying and ensuring that the County complies with federal laws, statutes, regulations, rules, provisions of contracts or grant agreements, and the terms and conditions of federal award programs, and implementing systems designed to achieve compliance with applicable federal statutes, regulations, and the terms and conditions of federal award programs.

Management is responsible for preparation of the schedule of expenditures of federal awards in conformity with the Uniform Guidance. Management agrees to include our report on the schedule of expenditures of federal awards in any document that contains and indicates that we reported on the schedule of expenditures of federal awards. Management also agrees to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon OR make the audited financial statements readily available to intended users of the schedule of expenditures of federal awards no later than the date the schedule of expenditures of federal awards is issued with our report thereon. Management's responsibilities include acknowledging to us in the representation letter that (a) management is responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (b) that management believes the schedule of expenditures of federal awards, including its form and content, is fairly presented in accordance with the Uniform Guidance; (c) that the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (d) management has disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

Management is also responsible for the preparation of the other supplementary information, which we have been engaged to report on, that is presented fairly in relation to the basic financial statements. Management agrees to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. Management also agrees to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Management's responsibilities include acknowledging to us in the representation letter that (a) management is responsible for presentation of the supplementary information in accordance with GAAP; (b) that management believes the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (c) that the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (d) management has disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Mr. Paul Bullock, Administrator
County of Mecosta
January 11, 2023
Page 7

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying for us previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. Management is also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as management's planned corrective actions, for the report, and for the timing and format for providing that information.

The County is required to disclose the date through which subsequent events have been evaluated, which ordinarily is the date the financial statements were available to be issued. The County will not date the subsequent event note earlier than the date of management's written representation letter and the date of our independent auditors' report.

During the course of our engagement, we will request information and explanations from management regarding the County's operations, internal control over financial reporting, various matters concerning fraud risk, future plans, specific transactions, and accounting systems and procedures. At the conclusion of our engagement, we will require, as a precondition to the issuance of our report, that management provide certain representations in a written management representation letter.

Management is responsible for the basic financial statements, schedule of expenditures of federal awards, and all accompanying information as well as all representations contained therein. Management is also responsible for identifying government award programs and understanding and complying with the compliance requirements, and for preparation of the schedule of expenditures of federal awards in accordance with the requirements of the Uniform Guidance. As part of the audit, we will assist with preparation of the County's financial statements, schedule of expenditures of federal awards, and related notes, as well as the data collection form. Management will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, the schedule of expenditures of federal awards, and the data collection form, and that management has reviewed and approved the financial statements, schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. Management agrees to assume all management responsibilities for any nonaudit services we provide; oversee the services by designating an individual, preferably from senior management, who possesses suitable skill, knowledge, and/or experience; evaluate the adequacy and results of these or other nonattest services performed by our Firm; and understand and accept responsibility for the results of such services.

We are not hosts for any County information. Management is expected to retain all financial and non-financial information that management uploads to a portal (document sharing site), and management is responsible for downloading and retaining in a timely manner anything we upload. Portals are meant as a method only of transferring and sharing data, and are not intended for the storage of County information, which may be deleted at any time. Management is expected to maintain control over the County's accounting systems to include the licensing of applications and the hosting of said applications and data. We do not provide electronic security or back-up services for any of the County's data or records. Giving us access to the County's accounting system does not make us hosts of information contained within.

We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management functions or responsibilities.

Mr. Paul Bullock, Administrator
County of Mecosta
January 11, 2023
Page 8

Fees

Our base fee for the audit of the year ended December 31, 2022 will be \$32,900, which includes our assistance with the compilation of financial data in the Form F-65 and is exclusive of additional billings related to the County's implementation of GASB 87. Our services related to the F-65 are described in the attached letter of understanding.

The County is required to implement GASB 87, *Leases*, during the current fiscal year. The implementation of this standard may require the analysis of new and existing leases / contracts, updates to documentation, and modifications to financial presentation and disclosures. The exact extent of the additional procedures is unknown, but we anticipate the additional billings related to the implementation to range from \$2,000 to \$3,000, if applicable. The additional amount will be billed upon completion of the procedures.

Our invoices for the base fee are due and payable as follows:

Payment schedule:

Payment 1	\$ 29,610	04/24/2023
Payment 2	<u>3,290</u>	06/30/2023
Total	<u>\$ 32,900</u>	

Our fee includes a single audit with up to two major programs. If the County has more than two major programs required to be tested in accordance with Uniform Guidance, a fee of \$1,500-\$2,000 will be charged for each additional program.

This fee is based on the assumption that unexpected circumstances will not be encountered during the audit. This fee is based on anticipated cooperation from the County's personnel, continued readiness and proactive assistance on their part in providing us with complete and accurate information (whether financial or nonfinancial in nature) considered necessary by us to form an appropriate opinion, and the assumption that unexpected circumstances will not be encountered during the audit. Such circumstances include, but are not necessarily limited to significant addition or deletion of funds, component units or related entities and first-time application of significant new professional accounting principles such as leases which is driven for this year by a new GASB pronouncement on this topic or auditing pronouncements. In addition, the fee above assumes management will analyze and maintain appropriate support for significant valuation assertions embodied in the financial statements including leases, the valuation of investment securities, the actuarial methods and assumptions used to calculate the net pension and other postemployment benefits liabilities, impairment of capital assets including those held for sale, the valuation of inventories and land held for resale, allowances for uncollectible receivables, and the estimate for incurred-but-not-reported self insurance claims. If significant additional time is necessary, we will discuss the related circumstances with management and arrive at a new fee estimate, which may or may not occur before we incur the additional time. In these circumstances, we may also issue a change order form (an attached example is provided.)

Engagement Administration and Other

Management shall discuss any independence matters with Rehmann that, in management's judgment, could bear upon Rehmann's independence.

Mr. Paul Bullock, Administrator
County of Mecosta
January 11, 2023
Page 9

By applying a digital signature to this engagement letter or other document via DocuSign or a similar third-party digital signature service, management acknowledges the County's consent to receive and execute such documents via this method. Management further acknowledges that a digital signature applied via DocuSign or a similar third-party digital signature service has the same legal commitment as a traditional physical signature.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditors' reports, and a corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with management the electronic submission and certification. If applicable, we will provide copies of our reports for the County to include with the reporting package the County will submit to pass-through entities. The Data Collection Form and the reporting package must be submitted within the earlier of 30 days after receipt of the auditors' reports or nine months after the end of the audit period, unless a longer period is agreed to in advance by the cognizant or oversight agency for audits.

The audit documentation for this engagement is the property of Rehmann and constitutes confidential information. However, pursuant to authority given by law or regulation, we may be requested to make certain audit documentation available to a cognizant or grantor agency for audit or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify management of any such request. If requested, access to such audit documentation will be provided under the supervision of Rehmann personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the cognizant agency, oversight agency for audit, or pass-through entity. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the parties contesting the audit finding for guidance prior to destroying the audit documentation.

Our audit engagement and our responsibility as auditors ends on delivery of our audit report to the Governing Body at the Regular or Special Board meeting. Any follow-up services that might be required will be part of a separate, new engagement. The terms and conditions of that new engagement will be governed by a new, specific engagement letter for that service.

Government Auditing Standards require that we provide the County with a copy of our most recent external peer review report and any subsequent peer review reports received during the period of the contract. Our 2020 peer review report accompanies this letter.

This engagement letter, including the attached Rehmann Audit Engagement Letter Terms and Conditions which are incorporated herein by reference as if set forth within the body of this engagement letter in their entirety, reflect the entire understanding between us relating to the audit services covered by this agreement. This agreement may not be amended or varied except by a written document signed by both parties. It replaces and supersedes any previous proposals, correspondence, and understandings, whether written or oral. The agreements of the County and Rehmann contained in this document shall survive the completion or termination of this engagement. If any term hereof is found unenforceable or invalid, this shall not affect the other terms hereof, all of which shall continue in effect as if the stricken term had not been included.

Mr. Paul Bullock, Administrator
County of Mecosta
January 11, 2023
Page 10

Reporting

We will issue a written report upon completion of our audit of the County's financial statements. As we have discussed, we intend to make reference to the audit of the Mecosta County Road Commission, performed by other auditors, in our report on the County's financial statements. Our report will be addressed to the Governing Body of the County. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add emphasis-of-matter or other-matter paragraphs to our audit report, or if necessary, withdraw from this engagement. If our opinions on the financial statements or the Single Audit compliance opinion are other than unmodified, we will discuss the reasons with management in advance. If circumstances occur and come to our attention related to the condition of the County's records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements caused by error, fraudulent financial reporting, or misappropriation of assets, or we become aware that information provided by the County is incorrect, incomplete, inconsistent, misleading, contains material omissions, or is otherwise unsatisfactory which in our professional judgment prevent us from completing the audit or forming an opinion on the financial statements, we retain the right to take any course of action permitted by professional standards, including declining to express an opinion or issue a report, or withdrawing from the engagement.

We appreciate the opportunity to be of service to the County and believe the arrangements outlined above and in the attached Rehmann Audit Engagement Letter Terms and Conditions accurately summarize the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement, please sign the enclosed copy of this document and return it to us.



Paul Matz, CPA, CGFM
Principal
Executive responsible for supervising the
engagement and signing our report

ACKNOWLEDGED AND ACCEPTED:

This letter correctly sets forth the understanding of *County of Mecosta*.

DocuSigned by:



53DA77B0AG2644A...

Officer Signature

Paul Bullock

Printed Name

Controller/Administrator

Title

1/12/2023 | 11:50:00 EST

Date

Rehmann Audit Engagement Letter Terms and Conditions

ADDITIONAL SERVICES - The County may request that we perform additional services not addressed in this engagement letter. If this occurs, we will communicate with management regarding the scope of the additional services and the estimated separate fees. We also may issue a change order form (an attached example is provided), or a separate engagement letter covering the additional services. In the absence of any other written communication from us documenting such additional services, our attest services will continue to be governed by the terms of this engagement letter.

CODE OF CONDUCT - Management is responsible for identifying any violations by employees of the County's code of conduct.

CHANGES IN STANDARDS, LAWS AND REGULATIONS - We perform services for the County based on present professional standards, laws and regulations. While we may on occasion be able to communicate with management with respect to changes in professional standards, laws and regulations, as a general principle we cannot undertake with clients to advise them of every change that may occur. The County can always obtain reassurance in this regard by contacting us for an updated review of the County's situation.

MANAGEMENT'S REPRESENTATIONS - The procedures we will perform in our engagement and the conclusions we reach as a basis for our report will be heavily influenced by the written and oral representations that we receive from management. Accordingly, false, misleading, incomplete, inconsistent, or omitted representations could cause us to expend unnecessary efforts or could cause material error or a fraud to go undetected by our procedures. In view of the foregoing, the County agrees that we shall not be responsible for any material misstatements in the County's financial statements that we may fail to detect as a result of false, inaccurate, incomplete, inconsistent, or misleading representations that are made to us by management. In addition, the County further agrees to indemnify and hold us harmless for any liability and all reasonable costs, including legal fees, that we may incur as a result of the services performed under this engagement in the event there are false or misleading representations made to us by any member of the County's management.

CLIENT ASSISTANCE - We understand that the County's employees will prepare all cash, accounts receivable, and other confirmations we request and will locate and refile any documents selected by us for testing. In addition, management will provide us with copies of all minutes and other documents that we believe may have a bearing on our evaluation of the County's financial affairs.

WORK SPACE - The County shall provide reasonable work space for Rehmann personnel at audit work sites, as well as occasional clerical support services.

TIMELY DECISIONS AND APPROVALS - The County understands that Rehmann's performance is dependent on the County's timely and effective satisfaction of its own activities and responsibilities in connection with this engagement, as well as timely decisions and approvals by County personnel.

ACCURACY AND COMPLETENESS OF INFORMATION - Management agrees to ensure that all information provided to us is accurate, complete, and consistent in all material respects, contains no material omissions and is updated on a prompt and continuous basis. In addition, management will also be responsible for obtaining all third-party consents, if any, required to enable Rehmann to access and use any third-party products necessary to our performance.

EMAIL - The County acknowledges that (a) Rehmann, the County and others, if any, participating in this engagement may correspond or convey documentation via Internet e-mail unless the County expressly requests otherwise, (b) no party has control over the performance, reliability, availability, or security of Internet e-mail, and (c) Rehmann shall not be liable for any loss, damage, expense, harm or inconvenience resulting from the loss, delay, interception, corruption, or alteration of any Internet e-mail due to any reason beyond Rehmann's reasonable control.

OFFERS OF EMPLOYMENT - Professional standards require us to be independent with respect to the County in the performance of our services. Any discussions that management has with personnel of our Firm regarding employment could pose a threat to our independence. Therefore, we request that management inform us prior to any such discussions so that we can implement appropriate safeguards to maintain our independence.

Neither party shall, during the term of this engagement letter and for one (1) year after its termination, solicit for hire as an employee, consultant or otherwise any of the other party's personnel without such other party's express written consent. If the County desires to offer employment to a Rehmann associate and the associate is hired in any capacity by the County, a market-driven compensation placement fee may apply.

ADDITIONAL FEES AND BILLING POLICIES - It must be understood that the nature of our engagement requires us to exercise our independent professional judgment with respect to various auditing, accounting and related issues. In reaching our conclusions, we must retain the right to judge the nature and scope of the work required in order to conform to professional standards, as well as the work we deem necessary to enable us to reach the conclusions and form the opinions required of us. If our judgment as to the scope of the work required causes us to reassess our estimate of fees for this engagement, we will so advise the County. We reserve the right to refrain from performing additional work (and thereby incurring additional time charges) unless and until the County has confirmed its understanding of, and agreement to, any additional estimated charges.

Our fee estimate is based upon our discussions with management, in which management has disclosed no unusual problems or issues which would require us to conduct an audit of unusual scope or otherwise expend time and effort in excess of that normally anticipated in an engagement of this type. The estimate also assumes that we will have the full cooperation of County personnel, as required, and that there is a reasonable continuity of County personnel familiar with the matters to which our engagement relates. In addition, our fee is based on the experience level of our personnel, at their respective standard hourly rates, performing certain audit procedures at certain timeframes. If we are caused to vary from that planning formula, additional fees will need to be charged to allow for more experienced personnel performing the work, reallocation of our client priority, overtime, etc. Further, management will provide us with the schedules and records that we request (which ordinarily are detailed in a request list in advance of our fieldwork) and that all such schedules and records will be provided to us timely in accordance with the scheduled fieldwork dates, to be mutually agreed upon. If the requested schedules and records are not provided to us in accordance with the scheduled dates and we are unable to continue our work, we will attempt to resume our work as soon as the schedules and records are provided to us and our professionals assigned to the engagement again become available.

As a result of well-publicized events, global economic convergence, and the continued evolution of the accounting profession, accounting and auditing standard setters and regulators are continually evaluating the need for changes that may affect the County. Such changes may result in changes in financial reporting and expanding the nature, timing and scope of activities we are required to perform to provide the services discussed in this letter. Proposed changes and shortened deadlines could result in a reduction of the level of assistance and preparedness the County is able to provide. We expect that our clients may continue to look to us to assist them with these changes. To the extent any changes require us to increase the time required to provide the services described in this letter or to complete new tasks required by such changes, we reserve the right to adjust our fees appropriately. We will endeavor to advise the County of anticipated changes to our fees on a timely basis.

In accordance with our Firm policies, work may be suspended if the County's account becomes 30 days or more overdue and will not be resumed until the account is paid in full or we have a definitive payment agreement approved by our Firm administrator in Saginaw, Michigan. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed even if we have not issued our report. The County will be obligated to compensate us for all time expended and

Rehmann Audit Engagement Letter Terms and Conditions

to reimburse us for all out-of-pocket expenditures through the date of termination.

Our terms and conditions impose a late charge of 1.5% per month, which is an annual percentage rate of 18%. Balances not paid within 30 days of the receipt of invoice are past due and a late charge of 1.5% will be applied to the entire past due amount.

Rehmann charges a 3% convenience fee on credit card payments.

CLAIMS - Because there are inherent difficulties in recalling or preserving information as the period after an engagement increases, the County agrees that, notwithstanding the statute of limitations of any particular State or U.S. Territory, any claim based on the audit engagement must be filed within 12 months after performance of our service, unless management has previously provided us with a written notice of a specific defect in our services that forms the basis of the claim.

TERMINATION OF SERVICES - We reserve the right to suspend or terminate services for reasonable cause such as failure to pay our invoices on a timely basis or failure to provide adequate information in response to our inquiries necessary for successful performance of our audit services. Our engagement will be deemed to be completed upon written notification of termination, even if we have not completed the audit and issued our signed auditors' report. The County is obligated to compensate us for the time expended to that point and to reimburse us for all out-of-pocket expenditures through the date of termination.

We acknowledge the County's right to terminate our services at any time, and the County acknowledges our right to withdraw at any time, including, but not limited to, for example, instances where, in our judgment, (a) the conditions in the Audit Scope and Objectives section of this letter exist, (b) our independence has been impaired, (c) we can no longer rely on the integrity of management, (d) management (or the Audit Committee, if applicable) fails to reasonably support our efforts to perform the engagement in accordance with what we believe is necessary to comply with professional standards, or (e) a lack of professionalism exhibited by management appears to demonstrate a lack of respect for our personnel such as that evidenced in inappropriate or threatening language/emails, subject in either case to our right to payment for charges incurred to the date of termination or our resignation.

In the event that we determine to resign, and the County seeks damages allegedly resulting from such resignation, our maximum liability to the County in the event we are held liable because of such resignation shall be limited to the fees actually paid to us for current year audit work performed up to the date of resignation.

INITIAL ISSUANCE OF OUR AUDIT REPORT ON FINANCIAL STATEMENTS - If the County intends to publish or otherwise reproduce our audit report on the financial statements and/or make reference to our Firm name, such as for inclusion in an annual report (such as, for example, in a Comprehensive Annual Financial Report), prospectus, official statement, or similar disclosure document, including incorporation by reference thereto, the County agrees to provide us with a copy of the final reproduced document for our review and approval before it is distributed, circulated or submitted. Additional fees for issuance or inclusion of our audit report and/or any other reference to our Firm in such other document, will be based on our standard hourly rates.

With regard to electronic dissemination of audited financial statements, including financial statements published electronically on the County's Internet Web site, the County understands that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

SUBSEQUENT REPRODUCTION OF OUR AUDIT REPORT ON FINANCIAL STATEMENTS - If the County decides to include, publish or otherwise reproduce our audit report on the financial statements at a date subsequent to our original report issuance, such as for inclusion in a Preliminary or Official Statement, an exempt offering in connection with a sale of bonds or notes, or other securities, or in a similar exempt offering

or other disclosure document such as a prospectus, official statement, etc. (hereinafter referred to as the "document"), our Firm is presumed not to be associated with such document, and we have no obligation to perform any procedures with respect to such document. In these circumstances, the County agrees to include in such document a statement that Rehmann has not been engaged to perform and has not performed, since the date of our audit report being reproduced, any procedures on the financial statements contained in such document or on any unaudited financial or other information contained in the document, or on the document itself. If, however, management or the County's agent (such as an underwriter, bond counsel, placement agent, financial advisor, broker-dealer, etc.) requests our involvement, thereby causing us to be engaged to or otherwise prepare a written acknowledgement (sometimes referred to as a "consent" or "agree to include") letter prior to including our audit report in such a document, or requests or engages us to assist in preparing or reviewing financial or other information contained in such document, or participate in related oral due diligence meetings or offering discussions, our Firm then becomes associated with the document. In this event, in accordance with professional standards, we will be required to perform certain subsequent events-based or other limited procedures with respect to this or other unaudited information contained in the document shortly before the initial and any subsequent distribution, circulation, or submission. Fees for reissuance or inclusion of our audit report in such a document will be based on our standard hourly rates. If the County wishes to make reference in such a document to our Firm's role in connection with the purpose and dissemination of the document, the caption "Independent Auditors" may be used to title or label that section of the document. In accordance with professional standards, the caption "Experts" should not be used, nor should our Firm be referred to as "Experts" anywhere in the document.

INFORMAL ADVICE - As part of our engagement we may provide advice on operating, internal control over financial reporting and other matters that come to our attention. Informal advice is not considered to be a consulting service unless we have entered into a separate engagement.

THIRD PARTY PROCEEDINGS - As a result of our prior or future services to the County, we might be requested or subpoenaed to provide information or documents to management, a court, a trier of fact, or a third party in a legal, investigative, regulatory, administrative, mediation, or arbitration or similar proceeding in which we are not a party. If this occurs, our efforts in complying with such requests will be billable to the County as a separate engagement. We shall be entitled to compensation for our time at our standard or special hourly rates and reasonable reimbursement for our expenses (including our legal fees) in complying with this request. For all such requests, we will observe the confidentiality requirements of our profession and will notify management promptly of the request. This paragraph will survive the termination of this agreement for any reason, and will be binding upon successors to the County.

PEER REVIEW - Our Firm, as well as other major accounting firms, participates in a "peer review" program covering our audit and accounting practices. This program requires that once every three years we subject our quality assurance practices to an examination by another accounting firm. As part of the process, the peer reviewer will review a sample of our work. It is possible that the work we perform for the County may be selected by the peer reviewer for their inspection. If it is, the peer reviewer is bound by professional standards to keep all information confidential. If management objects to having the work we perform for the County reviewed by our peer reviewer, please notify us in writing.

PROMOTIONAL MATERIALS - The County consents to Rehmann's use of your County name and a factual description of the services to be performed by Rehmann under this agreement in Rehmann's advertising and promotional materials and other proposal opportunities.

MEDIATION - If any dispute arises among the parties hereto, the parties agree first to try in good faith to settle the dispute by mediation administered by the American Arbitration Association under its Rules for Professional Accounting and Related Services Disputes before resorting to binding arbitration or litigation. Costs of any mediation proceeding shall be shared equally by all parties.

Rehmann Audit Engagement Letter Terms and Conditions

GOVERNING LAW - This Agreement shall be governed by and construed in accordance with the laws of the State of Michigan, without regard to the principles of conflicts of law thereof.

Rehmann

EXAMPLE CHANGE ORDER

Client: **County of Mecosta** (the "County")

Date:

Project Description (and estimated completion date, if appropriate):

Estimated Additional Fees: \$_____

We believe it is our responsibility to exceed the County's expectations. This Change Order is being prepared because performance by us of the above project and/or additional service efforts was not anticipated in our original Agreement dated June 5, 2018. The estimated fees for the above project have been mutually agreed upon by the County and Rehmann. It is our goal to ensure that the County is never surprised by the price for any Rehmann service and, therefore, we have adopted the Change Order Policy. The estimated additional amount above is due and payable upon completion of the project described.

If management agrees with the above project description and the estimated fee amount, please authorize and date the Change Order below. A copy is enclosed for the County's records. Thank you for letting us serve the County.

Agreed to and accepted:

Officer Signature

Printed Name

Title

Date



CliftonLarsonAllen LLP
CLAconnect.com

REPORT ON THE FIRM'S SYSTEM OF QUALITY CONTROL

September 15, 2020

To the Principals of Rehmann Robson LLC
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Rehmann Robson LLC (the Firm) applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended March 31, 2020. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The Firm is responsible for designing a system of quality control and complying with it to provide the Firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The Firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the Firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards* (including compliance audits under the Single Audit Act), audits of employee benefit plans, an audit performed under the Federal Deposit Insurance Corporation Improvement Act (FDICIA), and an examination of a service organization (SOC 1 engagement).

As a part of our peer review, we considered reviews by regulatory entities as communicated by the Firm, if applicable, in determining the nature and extent of our procedures.

To the Principals of Rehmann Robson LLC
and the National Peer Review Committee
Page 2

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Rehmann Robson LLC applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended March 31, 2020, has been suitably designed and complied with to provide the Firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Rehmann Robson LLC has received a peer review rating of *pass*.

A handwritten signature in black ink that reads "CliftonLarsonAllen LLP". The signature is written in a cursive, flowing style.

CliftonLarsonAllen LLP

33 of 39

County of Mecosta
63430

Rehmann

E-Billing Enrollment/Confirmation

Timely and easy-to-access invoices and statements will now be emailed to you. Please provide your contact information below to start taking advantage of electronic invoicing and statements.

Primary Billing Contact: Paul Bullock
Billing Phone Number: 231-796-2505
Email Address: pbullock@co.mecosta.mi.us

Comments: email address should be changed to pbullock@mecostacounty.org

If you are already taking advantage of e-Billing, we will confirm this information in our systems. Additionally, the billing contact will receive information on e-Payment options to simplify your accounts payable process.

Rehmann



INVOICE

Page: 1
Date: 4/24/23
Client: 63430
Job: 1416951
Inv#: RR778595

Mecosta County
400 Elm St
Big Rapids, MI 49307

Rehmann Robson
West Michigan Office
616.975.4100

Progress billing for the 12/31/2022 audit:
Payment #1 from the schedule below

\$ 29,610.00

Payment schedule:

Payment 1 \$29,610 04/24/2023
Payment 2 3,290 06/30/2023

Total \$32,900

Current Total

\$ 29,610.00

Please detach and return with payment

*Please make all checks payable to "Rehmann"
To pay by eCheck or Credit Card visit www.rehmann.com and
select Pay Bill.*

Amount Due: \$ 29,610.00

Date: 4/24/23

Inv#: RR778595

Client: 63430

Job: 1416951

For Wire Transfers call 989-797-8443

*Rehmann now charges a 3% convenience fee on credit card payments
(For account questions email: accounts.receivable@rehmann.com)*

Amount Paid: _____

Mecosta County
400 Elm St
Big Rapids, MI 49307

Rehmann Robson
Saginaw Office
5800 Gratiot Rd., Suite 201
P.O. Box 2025
Saginaw, MI 48605-2025



INVOICE

Page: 1
 Date: 6/30/23
 Client: 63430
 Job: 1416951
 Inv#: RR778596

Mecosta County
 400 Elm St
 Big Rapids, MI 49307

Rehmann Robson
 West Michigan Office
 616.975.4100

Progress billing for the 12/31/2022 audit:
 Payment #2 from the schedule below

\$ 3,290.00

Payment schedule:

Payment 1 \$29,610 04/24/2023
 Payment 2 3,290 06/30/2023

Total \$32,900

Current Total

\$ 3,290.00

Please detach and return with payment

*Please make all checks payable to "Rehmann"
 To pay by eCheck or Credit Card visit www.rehmann.com and
 select Pay Bill.*

Amount Due: \$ 3,290.00

Date: 6/30/23

For Wire Transfers call 989-797-8443

Amount Paid: _____

Inv#: RR778596

Rehmann now charges a 3% convenience fee on credit card payments

Client: 63430

(For account questions email: accounts.receivable@rehmann.com)

Job: 1416951

Mecosta County
 400 Elm St
 Big Rapids, MI 49307

Rehmann Robson
 Saginaw Office
 5800 Gratiot Rd., Suite 201
 P.O. Box 2025
 Saginaw, MI 48605-2025



LETTER OF UNDERSTANDING

Client name. County of Mecosta (the "County")

Fiscal year end. December 31, 2022

Purpose. To the extent that Rehmann performs the audit of a government and also provides non-audit services, professional standards require detailed consideration of the impact these non-audit services have on the auditors' independence. Accordingly, we have prepared this letter of understanding to document the limitations on our services and clearly define the responsibilities of management and the auditors.

Project description. We will provide assistance with compilation of data for the State of Michigan Form F-65. Our services will be limited to the data that can be obtained directly from the trial balance or audited financial statements. We consider the F-65 sections/tabs titled "position" (i.e., the balance sheet) and "operations" (i.e., the income statement), "capital" and "indebtedness" to meet this criterion. The F-65 includes additional sections/tabs related to employee benefits and other information. This information does not correlate directly with the trial balance or audited financial statements. Therefore, this project does not include any data compilation for these sections/tabs.

Fee. The fee for our assistance with the compilation of this data is invoiced as part of the base audit fee.

Expected timing. The F-65 is based on audited financial information. As such, it cannot be completed until the audit is complete (including any separately audited funds or component units). The F-65 is due to the State no later than 6 months after year-end. We will make every attempt to provide you with the data compiled from the trial balance with sufficient time for the County to review, propose questions to the auditors, and submit the data in a timely manner. We typically do not provide this information until after issuance of the audit. If the County expects that the audit will be issued on or near the deadline, and would like to receive a preliminary version of the F-65 prior to audit issuance, please notify us in advance. As noted above, there are certain sections of the F-65 that do not relate directly to the government's trial balance or audited financial statements and will not be pre-populated with draft information by the auditors. The County may want to consider beginning the process of accumulating this data prior to receiving the draft sections/tabs from the audit team.

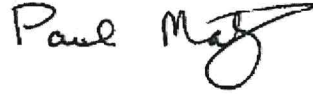
Management representations. In order to ensure that our audit files reflect sufficient documentation that our independence as the County's independent auditors has not be impaired by performing this service, we will be asking the County to sign a letter of management representations upon delivery of the compiled F-65 information. The content and format will be similar to the representation letter signed for the financial statement audit (and single audit, if applicable). The representations will include a statement that management has designated a knowledgeable individual to review the information compiled by the auditors, complete the remaining sections of the F-65, and submit the completed document to the State of Michigan Department of Treasury. We ask that these representations be signed and returned to us promptly. We will not release the final document to management until we have received the signed representation letter.



We value the opportunity to continue working with the County. As always, please contact us with any concerns or questions. If you are in agreement with this letter of understanding, please sign and date on the lines provided below and return to us. Retain a copy for your records.


Very truly yours,

Rehmann Robson LLC



Paul Matz, CPA, CGFM
Principal

On behalf of County of Mecosta, I understand and agree to the services to be provided, as described above.

DocuSigned by:


53DA77B0AC2644A...

Signature

Controller/Administrator

Title

1/12/2023 | 11:50:00 EST

Date

Certificate Of Completion

Envelope Id: 6F898E84017F4D3189EEFEC92153EA8

Status: Completed

Subject: Please DocuSign: 2022 Mecosta County-Rehmann Engagement Letter, F-65 Letter, & Invoices

Source Envelope:

Document Pages: 22

Signatures: 2

Envelope Originator:

Certificate Pages: 2

Initials: 0

Mary Andringa

AutoNav: Enabled

PO Box 2025

EnvelopeId Stamping: Enabled

Saginaw, MI 48605

Time Zone: (UTC-05:00) Eastern Time (US & Canada)

mary.andringa@rehmann.com

IP Address: 71.89.175.235

Record Tracking

Status: Original

Holder: Mary Andringa

Location: DocuSign

1/11/2023 5:48:03 PM

mary.andringa@rehmann.com

Signer Events

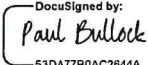
Paul Bullock

pbullock@co.mecosta.mi.us

Controller/Administrator

Security Level: Email, Account Authentication
(None)**Signature**

DocuSigned by:



53DA77B0AC2844A...

Signature Adoption: Pre-selected Style
Using IP Address: 71.89.141.2**Timestamp**

Sent: 1/11/2023 5:50:48 PM

Viewed: 1/12/2023 11:34:35 AM

Signed: 1/12/2023 11:50:00 AM

Electronic Record and Signature Disclosure:
Not Offered via DocuSign**In Person Signer Events****Signature****Timestamp****Editor Delivery Events****Status****Timestamp****Agent Delivery Events****Status****Timestamp****Intermediary Delivery Events****Status****Timestamp****Certified Delivery Events****Status****Timestamp****Carbon Copy Events****Status****Timestamp**

Leslie Jones

leslie.jones@rehmann.com

PSG

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(None)**COPIED**

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Electronic Record and Signature Disclosure:
Not Offered via DocuSign

Amanda Kehoe

amanda.kehoe@rehmann.com

Security Level: Email, Account Authentication
(None)**COPIED**

Sent: 1/12/2023 11:50:03 AM

Electronic Record and Signature Disclosure:
Not Offered via DocuSign**Witness Events****Signature****Timestamp****Notary Events****Signature****Timestamp****Envelope Summary Events****Status****Timestamps**

Envelope Summary Events	Status	Timestamps
Envelope Sent	Hashed/Encrypted	1/11/2023 5:50:49 PM
Certified Delivered	Security Checked	1/12/2023 11:34:35 AM
Signing Complete	Security Checked	1/12/2023 11:50:00 AM
Completed	Security Checked	1/12/2023 11:50:03 AM
Payment Events	Status	Timestamps