

Finance Committee Agenda

5/30/2023

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

Public Comment

Co Employment Proposal/Dist Court

Judge Jaklevic

Jail Renovation Furniture

Jail Administrator

Workers Comp Premium refund

Administrator

February Financial Reports

Treasurer

Commissioner Per Diem and Travel

Listed Bills

Other Business

Adjournment

Finance Committee Minutes

5/30/2023

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

Co Employment Proposal/Dist Court Judge Jaklevic

Discussion: Judge Jaklevic and Judge Clapp appeared to discuss the co-employment proposal for the Community Corrections for the purpose of tethers.

Conclusions: Following discussion, **The Committee will recommend to the Board that the Administrator work with the Court on a proposal to address the concerns and potentially share an employee in a limited manner.**

Jail Renovation Furniture Jail Administrator

Discussion: The Committee reviewed a quote for transportation for 10 double bunks from Branch County Jail to Mecosta County at a cost of \$3,000. The quote was the only one received following requests to several haulers. The Committee also reviewed a proposal for two 6 person tables and two 4 person tables for the new area. Multiple vendors were solicited with the low bid being Bob Barker at \$3,500 per 6 person and \$2,693.90 for 4 person tables for a total of \$12,387.80. Capt. Wood requested permission to contract for the transportation of the beds and purchase of the 4 tables.

Conclusions: **The Committee will recommend to the Board that the transportation proposal and the table purchases be approved.**

Workers Comp Premium refund Administrator

Discussion: The Committee reviewed a Workers Compensation Premium refund in the amount of \$13,288.07, with a recommendation from the Administrator for pro rata refunds to the three special revenue funds that make annual cost allocation payments.

Conclusions: **The Committee will recommend to the Board that the following deposits be made for overpayments by the funds with the refund:**

General Fund 101 \$4,641.07, Fund 210 EMS \$6,709, fund 249 Building Dept. \$120, and Fund 508 Parks Commission \$1,818.

February Financial Reports Treasurer

Discussion: The Committee reviewed the February Financial Reports.

Conclusions: **The Committee will recommend to the Board that the reports be accepted and placed on file.**

Commissioner Per Diem and Travel	
Discussion: The Committee reviewed and approved all Commissioner per diem and travel.	
Listed Bills	
Discussion: The Committee reviewed all bills	
Conclusions: The Committee will recommend that all bills be paid.	
Other Business	NONE
Adjournment	2:35 PM

2 September 2022

Paul Bullock
Mecosta County Administrator

RE: Joint Employment Proposal

Dear Mr. Bullock,

I write to propose that the Community Corrections Department be considered jointly employed by the courts as well as the county for purposes related only to tether enforcement.

Attached is an excerpt from the Fair Labor Standards Handbook for States, Local Governments and Schools.

Problem: Court Enforcement of Unpaid Tether Fees

MCL 769.1k(1)(b)(iii) allows court costs "reasonably related to the actual costs incurred by the trial court." Id. Those costs, reportable to the SCAO, may include: "(A) Salaries and benefits for relevant court personnel. (B) Goods and Services necessary for the operation of the court. (C) Necessary expenses for the operation and maintenance of court buildings and facilities." Id.

If Angie is considered an employee of the county only, then I have no authority to order tether fees in the judgement of sentence.

Solution: Joint Employment

If Angie could be considered "relevant court personnel" under MCL 769.1k, then tether fees could be enforceable by court order as part of a judgement of sentence.

My proposal is that we create a joint employment contract whereby Angie would be considered my employee for tether related matters only. This is not a legal stretch of the imagination as Angie already is under my supervision and control in that she follows the courts' orders with regard to putting folks on tethers, tether removal, preparing violation reports, testifying in court, etc. All other employment related issues (hiring, firing, discipline, pay, vacation, etc) would be under the exclusive control of the county.

Disclaimer: I have no labor law experience so I do not know all of the potential legal ramifications of my solution.

What do you think? Please advise at your earliest.

Judge PJ

PJ.

Fair Labor Stds. Hdbk. for States, Local Govs. and Schools ¶ 522

Fair Labor Standards Handbook for States, Local Governments and Schools October 2021 Supplement

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Susan Prince, JD, MSLS, Legal Editor

Tab 500: Overtime Compensation

520: Computation of Regular Rate and Overtime Compensation

¶ 522 SPECIAL RULES FOR JOINT EMPLOYMENT

When a worker is employed by two or more truly separate employers, this normally presents no special FLSA problems. Ordinarily, each employer is separately considered and each must pay overtime only for hours the employee works for that particular employer in excess of 40 hours per week. In the case of a government, the DOL in a Wage-Hour Opinion Letter dated August 23, 1974, has stated that:

It is our opinion, based on the statutory language in sections 3(a)(2)(C) and 3(x) of the act, that the government of a political subdivision of a state, including all of its departments and agencies, constitutes a single employer under the act. These sections speak in terms of employment by the government of the United States, a state, or a political subdivision of a state. There is no indication in the statute or its legislative history that the various departments and agencies of the federal or state governments, or of the political subdivision of a state government, are to be treated as separate employers. (See also W.H. Op. Ltr. dated June 17, 1994.)



Thus, as a general rule, any employee who works for two different departments of the same city or county government is essentially working for the same employer (see ¶521).

Joint employment test

Sometimes, when the employee works for ostensibly separate employers, there may be a question whether the two employers are so entangled as to create what is called a "joint employment" relationship whereby, for FLSA purposes, they are treated as one entity. The FLSA requires that employees be paid at least minimum wage for all hours worked. Nonexempt employees must be paid overtime for any hours worked over 40 in a workweek. This is relatively straightforward when there is only one employer. But if an individual is **jointly employed** by more than one employer, it is more complicated to ensure that the employee's wages are properly paid. If there is a **joint employment** relationship, each employer can be held liable for the full amount of the wages owed to the employee.

When it comes to overtime, if an employee works for two completely independent employers at the same time, no overtime is owed as long as the employee works no more than 40 hours for either employer. If, however, an employee is employed jointly by two or more employers, overtime is owed if the employee's combined hours for the joint employers exceeds 40 in a workweek.

There are several types of business relationships that have traditionally had to be very careful when it comes to **joint employment**. Companies that use staffing agencies to provide additional workers should examine the new rules to ensure they are paying their employees properly. Businesses that are involved in franchise relationships often run into problems with joint employer requirements. There are also situations where businesses can be held to joint employer relationships with subcontractors.

On March 12, 2021, the Biden Administration released a Notice of Proposed Rulemaking to propose rescinding the former administration's final rule entitled "Joint Employer Status Under the Fair Labor Standards Act," which was published on January 16, 2020 and was supposed to take effect on March 16, 2020. The proposed rescission removed the regulations established by that rule. On July 29, 2021, the Biden Administration published a final rule to rescind the former administration's "Joint Employer Status Under the Fair Labor Standards Act" rule. The DOL stated, "The rescinded rule included a description of **joint employment** contrary to statutory language and Congressional intent. The rule also failed to take into account the department's prior **joint employment** guidance. The U.S. District Court for the Southern District of New York vacated most of the rule in 2020. Under the FLSA, an employee can have more than one employer for the work they perform. **Joint employment** applies when - for the purposes of minimum wage and overtime requirements - the department considers two separate companies to be a worker's employer for the same work. For example, a joint employer relationship could occur where a hotel contracts with a staffing agency to provide cleaning staff, which the hotel directly controls. If the agency and the hotel are joint employers, they are both responsible for worker protections."

Rule proposed by former administration in 2020 that has been rescinded. In January 2020, the DOL had released a rule clarifying issues surrounding **joint employment**, which was of particular interest to employers that use staffing agencies, have franchise relationships, and use subcontractors.

The rule highlighted two situations when **joint employment** would have come into play. In the first situation, the employee does work for one employer, which also benefits another employer. In this case, there would have been a four-part test to determine whether a **joint employment** relationship existed. The test examined whether the potential joint employer:

- Hires or fires the employee;
- Supervises and controls the employee's work schedule or conditions of employment to a substantial degree;
- Determines the employee's rate and method of payment; *and*
- Maintains the employee's employment records.

The final joint employer rule also listed a number of factors that would *not* be considered when making a determination on whether a **joint employment** relationship existed. According to the final rule, these included:

- The economic dependence of the employee on the potential joint employer;
- Whether the company is operating as a franchisor or entering into a brand and supply agreement, or using a similar business model;
- The presence of contractual agreements the potential joint employer has with the employer that would require the employer to meet legal obligations or standards to protect the health or safety of its employees or the general public;
- The presence of contractual agreements the potential joint employer has with the employer that would require quality control standards ensure the quality of the work product, brand, or business reputation; *and*
- Whether the potential joint employer has a practice of providing the employer with a sample employee handbook, or other forms, allowing the employer to operate a business on its premises (including "store within a store" arrangements), offering an association health plan or association retirement plan to the employer or participating in such a plan with the employer, jointly participating in an apprenticeship program with the employer, or similar business practices.

X The rule also outlined a second potential situation when a **joint employment** relationship might exist. According to the former administration's rule, if an employee was working for two different employers, and the employers were sufficiently associated in regards to the employee's employment, a **joint employment** relationship existed, and the employers must combine the hours worked for each in order to determine if they were paying the employee properly. The rule outlined several factors to determine whether employers are sufficiently associated:

- If there is an arrangement between them to both use the service provided by the employee;
- The employer is acting directly or indirectly in the interest of the other employer in relation to the employee; *or*
- They share control of the employee, directly or indirectly, because one employer controls, is controlled by, or is under common control with the other employer.

On the other hand, the rule stated that in a situation where an employee was working for two different employers, but the employers were acting independently of each other and were disassociated with regards to the employment of the employee, then a **joint employment** relationship did not exist, and each employer could disregard work performed by the employee for the other employer when meeting its obligations under the FLSA.

These rules would have made it more difficult for employees to hold companies liable for the wage violations of staffing agencies, franchisees, and subcontractors, but it is still important for all companies to review the rules on **joint employment**, analyze business relationships with other employers, review pay policies, and make sure the company is in compliance with the joint employer rules.

Special joint employment provisions for police, fire, and correctional employees

A special **joint employment** provision for law enforcement, fire protection, and security correctional employees was added by the 1985 amendments to the FLSA (29 U.S.C. §207(p)(1)). The provision allows public safety employees on a voluntary basis to be employed by special detail to a separate and independent employer in fire protection, law enforcement, or related activity without combining the employees' hours of work for the two or more employers (see 29 C.F.R. §553.227). Even if the governing body requires that the second employer hire its public safety employees for particular work, or is in any other way involved (for example, approves the job, collects compensation from the second employer and then directly pays the employee), the hours of the public safety employee still are *not* aggregated. Thus, for firefighters and police, the agency can facilitate the employment of its officers by other separate agencies without creating a joint compensation problem.

Two separate Wage-Hour Opinion Letters dated November 19, 1992, clarified the FLSA's provisions governing special detail work performed by fire protection and law enforcement personnel for separate and independent employers during off-duty hours.

In the first letter, a county and a village had a proposed contract allowing the county's deputy sheriffs to provide law enforcement services to the village during their off-duty hours. The deputies, who would volunteer for the special detail duty, would work for the village both full- and part-time. According to the DOL, 29 U.S.C. §207(p)(1) would apply to the deputies in this instance because the county and the village were separate and independent employers.

In the second letter, a paramedic who worked for a county emergency medical services department also was employed as a part-time communications supervisor in the dispatch unit of the county sheriff's department. In that case, the DOL said, the hours worked in both jobs must be combined to determine overtime compensation because the county sheriff's department and the county emergency medical services department were not separate and independent agencies. Therefore, 29 U.S.C. §207(p)(1) of the Act did not apply to the paramedic, the DOL stated.

Section 207(p)(2) of the Act also did not apply to the paramedic's employment situation, said the DOL in the November 1992 letter. That statutory provision provides that where state and local government employees, at their own option, work on an occasional or sporadic basis, in a different capacity for the same employer, the hours do not have to be combined for purposes of determining overtime compensation. It appeared that the work as communications supervisor was more than infrequent or irregular in nature for the provision to apply, said the DOL. Furthermore "public safety employees taking *any* kind of security or safety function within the same local government are never considered to be employed in a 'different capacity' for purposes of 29 U.S.C. §207(p)(2)," according to the DOL.

In an opinion letter dated December 31, 2007, DOL found that a city police department and a nonprofit corporation that was partially funded by the city and oversaw the city's convention center and arena were separate employers under 29 U.S.C. § 207(p)(1), because the nonprofit (1) had a separate payroll system, separate personnel authority and a separate retirement system; (2) was funded mostly from revenue generated at the facility, and the city exercised no discretion over how the nonprofit spent any city funds; (3) had separate authority to sue and be sued in its own name; and (4) had a board of directors whose members, though they were appointed and confirmed by the city, could not be removed by the city.

A county and one of its agencies (the sheriff's office) cannot be separate and independent employers, the DOL ruled in a Wage-Hour Opinion Letter dated August 19, 1994. Moreover, there can be situations where an entity is not a public agency but is so closely intertwined (for example, by contract) with a public agency that it cannot be considered a separate and independent employer (Wage-Hour Opinion Letter dated March 18, 1993). In that letter, the principal purpose of a non-public agency was to perform the same function on weekends that the government provided on weekdays. (See also two Wage-Hour Opinion Letters dated April 20, 1993.)

Bed Removal**Captain Kevin Wood Mecosta County Jail****kwood@mecostasheriff.org**

Product or Service	Price	Quantity	Line Total
Bunk Bed Relocation Removing and transferring 10 beds from Branch County Jail to Mecosta County	\$3,000.00	1	\$3,000.00

Subtotal **\$3,000.00**

Total Price: **\$3,000.00**

Notes

Quote is dependent on beds fitting through all doors and hallways of current location. If any changes need to be made, you will receive notification.



7925 Purfoy Rd, Fuquay-Varina NC 27526

Customer Service 1-800-334-9880 Fax: 800-322-7537
Fed I.D. # 56-1558062

Quote

#EST0072100

5/17/2023

Ship To

Mecosta Cnty Sher Dept
225 S Stewart Ave
Big Rapids
MI 49307
United States

Bill To

Mecosta Cnty Sher Dept
225 S Stewart Ave
Big Rapids
MI 49307
United States

TOTAL

\$17,514.64

Expires: 7/1/2023

Expires
7/1/2023Requestor
MECMI1 : Mark DanielsonSales Rep
Tammy CaldwellCustomer
MECMI1

Quantity	Item	Customer Price	UOM	Extended Price
2	BBPT6SS Metal Table, Picnic, Stainless Steel, Top/bench 6 ft, 30" Stand Top, 1 ea	\$3,500.00	EA	\$7,000.00
2	614SS Metal Table, Pedestal 4 man SS -	\$2,693.90	EA	\$5,387.80
2	ZSM810 Metal Mirror,Security, 2PC - 8X10	\$71.90	EA	\$143.80
2	ZSM1014 Metal Mirror,Security,2PC - 10x14	\$98.62	EA	\$197.24
1	MH Metal Storage Rack for - Mattresses	\$1,114.00	EA	\$1,114.00
20	SS257545PNV Mattress SS UltraPil 25x75x4.5 - Pillow Mattress, Sealed Seam	\$183.59	EA	\$3,671.80

Note: If your item includes the DSC in the description, availability is limited due to product discontinuation and is not returnable.

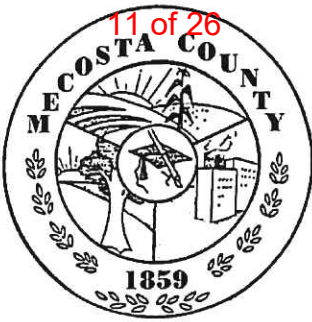
When placing your order, please refer to this quote number.

BBC reserves the right to evaluate and change pricing if quantities are adjusted
and/or if this quote expiration date has passed

Subtotal	\$17,514.64
Shipping Cost	\$0.00
Handling Cost	\$0.00
Tax Total	\$0.00
Total	\$17,514.64



EST0072100



COUNTY OF MECOSTA

FC - 3

BOARD OF COMMISSIONERS

400 ELM STREET, BIG RAPIDS, MI 49307

Phone (231) 796-2505 Fax (231) 592-0121

www.mecostacounty.org

Randy Vetter
District #1

Jerrilynn Strong
District #2

Linda Howard
District #3

Raymond Steinke
District #4

Tom O'Neil
District #5

Chris Jane
District #6

William Routley
District #7

Paul E. Bullock
Controller/Administrator

To: Mecosta County Board of Commissioners

From: Paul E. Bullock
Controller/Administrator

Date: May 17, 2023

Re: Workers Compensation Refund (2022 Premium Overpayment)

I am pleased to inform you that we have received a Workers Compensation refund in the amount of \$13,288.07 from the Michigan Association of Counties WC fund. This is for an overpayment due to an adjustment to our experience rating during the year. We went from 100% to 90%.

I request permission to make the following pro rata refunds to the three Special Revenue Funds that currently make cost allocation payments to the General Fund. The balance of the refund, \$4,641.07 will be deposited in the General Fund:

- Fund 210 EMS \$6,709
- Fund 249 Building Dept. \$120
- Fund 508 Parks Commission \$1,818

GENERAL FUND ACTIVITY REPORT - 2023

MECOSTA COUNTY

CASH BASIS

2022 YEAR END CASH BASIS
GENERAL FUND BALANCE =
\$ 17,615,860.00

February
2

REVENUES	2023	2022	2021	2020	2019	2018	2017	2016	2015
JANUARY	\$300,382.84	\$460,880.22	\$236,147.05	\$284,181.77	\$371,799.25	\$404,253.90	\$472,058.93	\$342,878.47	\$ 457,709.70
FEBRUARY	\$412,717.72	\$402,011.93	\$524,136.54	\$570,026.62	\$481,876.06	\$365,534.97	\$440,955.58	\$439,640.42	\$ 384,022.41
MARCH		\$791,271.40	\$246,457.55	\$372,870.92	\$234,329.66	\$389,804.69	\$310,861.73	\$332,762.13	\$ 347,741.88
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
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
*** 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
JULY		\$1,220,737.27	\$1,134,355.92	\$1,148,050.98	\$962,862.52	\$991,224.90	\$962,494.58	\$841,520.02	\$ 966,234.65
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
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
OCTOBER		\$1,967,332.17	\$1,403,635.91	\$1,375,828.29	\$1,710,789.80	\$1,866,754.08	\$1,258,749.83	\$1,414,792.03	\$ 1,498,772.93
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
DECEMBER		\$548,220.32	\$601,540.36	\$975,006.81	\$1,026,773.93	\$684,014.53	\$1,057,991.33	\$1,918,313.74	\$ 954,220.11

TOTALS \$713,100.56 \$22,290,459.37 \$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

EXPENSES	2023	2022	2021	2020	2019	2018	2017	2016	2015
JANUARY	\$2,740,807.45	\$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
FEBRUARY	\$756,734.52	\$815,258.64	\$869,528.99	\$791,470.80	\$751,409.09	\$795,043.23	\$750,078.80	\$775,032.55	\$ 825,672.02
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
APRIL		\$1,157,251.00	\$937,072.04	\$1,110,519.04	\$966,062.14	\$989,672.76	\$974,320.78	\$1,307,007.87	\$ 1,072,447.04
MAY		\$1,048,468.22	\$1,021,595.54	\$734,101.59	\$833,534.47	\$889,749.10	\$923,264.23	\$772,964.41	\$ 1,106,049.25
*** JUNE		\$665,661.50	\$706,485.22	\$565,256.02	\$693,387.41	\$713,873.44	\$639,499.34	\$576,870.21	\$ 531,139.91
JULY		\$1,876,720.43	\$1,400,641.42	\$1,228,834.18	\$1,033,449.99	\$1,145,798.87	\$910,032.32	\$879,412.33	\$ 867,043.07
AUGUST		\$959,197.86	\$866,559.25	\$2,668,524.12	\$1,656,600.57	\$1,103,552.76	\$1,046,381.82	\$913,042.43	\$ 950,680.85
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
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
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
DECEMBER		\$1,235,624.49	\$2,275,542.78	\$1,561,112.41	\$1,113,940.31	\$804,874.39	\$1,774,340.01	\$3,208,057.72	\$ 2,384,175.50

TOTALS \$3,497,541.97 \$14,080,969.79 \$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

GENERAL FUND ACTIVITY REPORT - 2023

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MECOSTA COUNTY

CASH BASIS

February

	2023	2022	2021	2020	2019	2018	2017	2016	2015
TOTAL REVENUES TO DATE =	\$18,328,960.56	\$10,123,851.15	\$9,926,647.59	\$10,030,424.39	\$9,273,174.31	\$9,417,406.87	\$9,317,404.51	\$9,925,554.89	\$10,830,590.11
TOTAL EXPENSES TO DATE =	\$3,497,541.97	\$2,703,969.48	\$2,374,701.91	\$2,680,856.47	\$2,563,043.75	\$2,507,749.04	\$2,210,915.42	\$2,350,297.94	\$2,221,465.65
Encumbrances									\$0.00
EQUALS CURRENT BALANCE =	\$14,831,418.59	\$7,419,881.67	\$7,551,945.68	\$7,349,567.92	\$6,710,130.56	\$6,909,657.83	\$7,106,489.09	\$7,575,256.95	\$8,609,124.46

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

\$611,350.54 / 2 \$305,675.27

LAST MONTH AVERAGE = \$192,390.31

YEAR TO DATE EXPENSES / # OF MONTHS EQUAL:

\$3,497,541.97 \$1,748,770.99

LAST MONTH AV \$ 2,740,807.45

NEXT MONTH FORECAST

G/F FUND BALANCE ON CASH BASIS

\$14,831,418.59 +

\$305,675.27 -

\$1,748,770.99 =

\$13,388,322.88

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
YEAR END GENERAL FUND BAL	\$ 17,615,860	\$ 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

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 2023

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FUND #	FUND NAME	JANUARY BALANCE	FEBRUARY BALANCE	NET CHANGE
101	GENERAL	14,567,922.47	14,222,633.67	(\$345,288.80)
201	COUNTY ROAD	619,694.88	1,016,112.00	\$396,417.12
205	CMET	0.00	-	\$0.00
210	AMBULANCE FUND	5,382,462.71	5,875,486.03	\$493,023.32
211	MEDICAL FIRST RESPONDERS	188,028.35	188,028.35	\$0.00
213	DIST. CT. ALCOHOL ASSMS.	0.00	-	\$0.00
214	SOBRIETY COURT/DIST. CT. CASE FI	110,472.47	124,228.16	\$13,755.69
215	FRIEND OF THE COURT	48,328.88	21,828.52	(\$26,500.36)
216	PROSECUTOR'S DRUG FORFEITURE	8,954.81	8,925.08	(\$29.73)
217	FAMILY COUNSELING	115,285.06	115,360.06	\$75.00
220	MORGUE	0.00	-	\$0.00
232	REMONUMENTATION GRANT	(8,286.50)	(10,186.50)	(\$1,900.00)
234	COUNTY HOUSING REHAB.	92,666.38	92,666.38	\$0.00
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	750,364.92	752,238.36	\$1,873.44
250	DRUNK DRIVING	3,190.48	3,190.48	\$0.00
252	SHERIFFS 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	305,833.29	306,487.09	\$653.80
257	BUDGET STABILIZATION FUND	1,714,000.00	1,714,000.00	\$0.00
258	D.A.R.E. PROGRAM	17,644.88	17,277.01	(\$367.87)
259	CONCEALED PISTOL LICENSING	146,281.79	148,429.29	\$2,147.50
260	MICHIGAN INDIGENT DEFENSE COW	256,448.37	228,805.74	(\$27,642.63)
261	TOWNSHIP LAW ENFORCEMENT	13,674.80	13,674.80	\$0.00
262	CORRECTIONS OFFICER TRAINING	58,080.68	58,850.68	\$770.00
263	K-9 FUND	1,704.84	3,157.82	\$1,452.98
264	JAIL MAINTENANCE	70,473.97	60,370.59	(\$10,103.38)
265	DRUG LAW ENFORCEMENT	23,622.06	23,650.90	\$28.84
266	MECOSTA CO DIVE FUND	11,925.97	11,765.99	(\$159.98)
267	COMMUNITY CORRECTIONS	314,624.71	319,385.61	\$4,760.90
268	PROSECUTOR DEFERRAL PROGRAM	34,757.94	34,436.90	(\$321.04)
269	LAW LIBRARY	16,843.79	15,529.12	(\$1,314.67)
272	COMMISSION ON AGING LABIL. RES	0.00	-	\$0.00
273	COMMISSION ON AGING MEALS	304,822.63	338,235.50	\$33,412.87
274	COMMISSION ON AGING	1,687,285.86	1,913,057.67	\$225,771.81
285	REVENUE SHARING FUND	0.00	-	\$0.00
280	911 STATE SERVICE CHARGE FUND	50,283.00	-	(\$50,283.00)
280	PA 302 LAW ENFORCEMENT TRAINING	1,081.57	931.57	(\$150.00)
289	SECONDARY ROAD PATROL	43,145.26	63,016.34	\$19,871.08
290	DEPT. OF SOCIAL SERVICES	0.00	-	\$0.00
291	PROBATE COURT DIVERSION PROC	0.00	0.00	\$0.00
292	CHILD CARE FUND	202,976.74	185,055.56	(\$17,921.18)
293	SOLDIERS RELIEF	6,154.17	6,154.17	\$0.00

FUND # FUND NAME:	JANUARY		FEBRUARY		NET CHANGE
	BALANCE		BALANCE		
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	1,176,759.55		1,176,759.55		\$0.00
403 COUNTY BUILDING EXPANSION FUN	0.00		0.00		\$0.00
404 HOSPITAL CONSTRUCTION FUND	0.00		0.00		\$0.00
405 CAPITAL EQUIPMENT FUND	609,468.18		625,050.96		\$15,582.78
406 JAIL RENOVATIONEXPANSION	0.45		0.45		\$0.00
501 PRESCRIPTION HEALTH PLAN	0.00		0.00		\$0.00
506 PLATT REVIEW FEES	9,348.00		9,348.00		\$0.00
507 MOCAT	0.00		0.00		\$0.00
508 COUNTY PARKS	1,218,042.22		1,352,568.17		\$134,525.95
516 TAX REVOLVING	8,559,335.63		8,935,550.01		\$376,214.38
517 AUDIT OF PRINCIPLE RESIDENCE	70,262.19		71,202.19		\$940.00
520 WMI FORENSIC MORGUE AUTHORI	0.00		0.00		\$0.00
595 INMATE COMMISSARY	34,415.53		34,415.53		\$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	86,924.79		89,697.97		\$2,773.18
653 MAILING DEPARTMENT	2,035.74		1,286.71		(\$749.03)
677 HEALTH BENEFITS INSURANCE	(178,240.92)		10,108.67		\$188,349.59
701 TRUST & AGENCY	431,832.38		353,886.14		(\$77,936.24)
704 IMPREST PAYROLL FUND	19,632.52		26,041.80		\$6,409.28
721 LIBRARY FUND	104,235.00		115,441.12		\$11,206.12
757 BROOMFIELD TRUST	22,018.24		22,018.24		\$0.00
759 DISTRICT COURT CRIMINAL	35,078.52		35,078.52		\$0.00
760 DISTRICT COURT TRUST	58,691.88		58,691.88		\$0.00
764 INMATE TRUST	9,799.99		9,799.99		\$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	350.00		350.00		\$0.00
801 SPECIAL DRAIN ASSESSMENTS	522,123.62		518,307.42		(\$3,816.20)
802 REVOLVING DRAIN	55,017.72		55,104.65		\$86.93
819 NORTHGATE DRAIN BOND REDEMP	0.00		0.00		\$0.00
820 CHIPPEWA LAKE BOND REDEMP	0.00		0.00		\$0.00
TOTALS	\$40,012,877.40		\$41,378,495.85		\$1,365,618.45
					\$1,365,618.45

MECOSTA COUNTY GENERAL FUND
REVENUE DETAIL - 2023

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ACCT. #	CATEGORY:	2023 BUDGET	2023 CURRENT	2023 YEAR TO DATE	Accrual/Rev. Entries	2023 YTD w/2022 Revers.	2023 PROJECTION	PROJECTION VERSUS BUDGET
403.000	CURRENT TAXES	9,200,837.00	\$101,750.02	\$209,742.55		\$209,742.55	9,200,837.00	\$0.00
404.000	DEL. PERS. PROP. TAXES	8,500.00	\$1,147.56	\$1,148.72		\$1,148.72	8,500.00	\$0.00
424.000	TAX SALE PROCEEDS	0.00	\$0.00	\$0.00		\$0.00	0.00	\$0.00
425.000	SWAMP LAND	8,500.00	\$0.00	\$0.00		\$0.00	8,500.00	\$0.00
426.000	FOREST RESERVE	0.00	\$0.00	\$0.00		\$0.00	0.00	\$0.00
427.000	PAYM. IN LIEU TAXES (PILT)	15,000.00	\$0.00	\$3,145.52		\$3,145.52	15,000.00	\$0.00
434.000	TRAILER FEES	2,200.00	\$135.00	\$347.00		\$347.00	2,200.00	\$0.00
439.000	MARIJUANA TAX	0.00	\$0.00	\$0.00		\$0.00	0.00	\$0.00
441.000	LOCAL COMMUNITY STABILIZATION	208,000.00	\$0.00	\$0.00		\$0.00	208,000.00	\$0.00
477.000	SOIL EROSION, SED. PERMITS	22,000.00	\$1,252.50	\$2,282.50		\$2,282.50	22,000.00	\$0.00
479.000	NON-BUSINESS LIC. & PER.	1,200.00	\$25.00	\$55.00		\$55.00	1,200.00	\$0.00
481.000	DOG LICENSE - TREASURER	2,000.00	\$139.00	\$296.00		\$296.00	2,000.00	\$0.00
481.010	DOG LICENSE - SHELTER	0.00	\$0.00	\$0.00		\$0.00	0.00	\$0.00
481.020	DOG LICENSE - VETS	6,400.00	\$352.00	\$614.00		\$614.00	6,400.00	\$0.00
491.000	CREMATION PERMITS	15,000.00	\$1,350.00	\$2,200.00		\$2,200.00	15,000.00	\$0.00
500.000	GUN PERMITS/SHERIFF	0.00	\$0.00	\$0.00		\$0.00	0.00	\$0.00
505.000	PUBLIC SAFETY/FED. GRANT	0.00	\$0.00	\$0.00		\$0.00	0.00	\$0.00
505.030	BYRNE MEMORIAL FED. GRANT CMET	0.00	\$0.00	\$0.00		\$0.00	0.00	\$0.00
505.040	ARRA FED. BYRNE GRANT-OVERTIME	0.00	\$0.00	\$0.00		\$0.00	0.00	\$0.00
505.050	METH. BYRNE MEMORIAL FORMULA G	0.00	\$0.00	\$0.00		\$0.00	0.00	\$0.00
505.060	BYRNE GRANT HIGH INTENSITY DRUG	0.00	\$0.00	\$0.00		\$0.00	0.00	\$0.00
505.080	MEDICAL MARIJUANA OPERATION&C	0.00	\$0.00	\$0.00		\$0.00	0.00	\$0.00
506.010	EMRG. SAL. REIM(525) Scott's Sal	28,000.00	\$0.00	\$0.00		\$0.00	28,000.00	\$0.00
508.000	FED. GRANT IV-CHILD/ADULT LEGA	5,000.00	\$0.00	\$1,882.28		\$1,882.28	5,000.00	\$0.00
520.000	CSIPA CRP TITLE IV D	0.00	\$0.00	\$0.00		\$0.00	0.00	\$0.00
520.040	PA REIMBURSEMENT - ABUSE	0.00	\$0.00	\$0.00		\$0.00	0.00	\$0.00
521.000	PA. RIA CONTRACT WELFARE	0.00	\$87.50	\$87.50		\$87.50	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	100.00	\$0.00	\$0.00		\$0.00	100.00	\$0.00
526.010	FEDERAL GRANT-DNR NATIONAL FORI	5,900.00	\$0.00	\$0.00		\$0.00	5,900.00	\$0.00
528.000	FEDERAL REVENUE	0.00	\$0.00	\$17,900.00		\$17,900.00	0.00	\$0.00
539.060	COURT EQUITY FUNDING	150,000.00	\$24,474.00	\$24,474.00		\$24,474.00	150,000.00	\$0.00
539.080	JUDICIAL TECH. COURT EQUITY	0.00	\$0.00	\$0.00		\$0.00	0.00	\$0.00
540.000	MICHIGAN VETERANS AFFAIR AGENC	35,000.00	\$0.00	\$0.00		\$0.00	35,000.00	\$0.00
542.000	PROBATE JUDGE, WAGE SUPP.	128,500.00	\$0.00	\$11,324.67		\$11,324.67	128,500.00	\$0.00
543.000	SINGLE BUSINESS TAX	0.00	\$0.00	\$0.00		\$0.00	0.00	\$0.00
544.000	DRUNK DRIVING CASEFLOW ASSISTA	5,599.00	\$0.00	\$0.00		\$0.00	5,599.00	\$0.00
544.010	MARINE PATROL REIM.	14,700.00	\$0.00	\$0.00		\$0.00	14,700.00	\$0.00
544.030	LIQUOR LICENSE FEES	18,500.00	\$0.00	\$68.75		\$68.75	18,500.00	\$0.00
544.040	SCHOOLS REIMB. FOR LIAISON OFFIC	22,000.00	\$0.00	\$0.00		\$0.00	22,000.00	\$0.00
545.000	ST. CASEFLOW/CRIME VICTIMS REIM.	69,093.00	\$12,294.18	\$18,049.27		\$18,049.27	69,093.00	\$0.00
545.010	BOARD/CARE PRISONERS	85,000.00	\$4,945.00	\$9,985.90		\$9,985.90	85,000.00	\$0.00
547.000	HMEP HAZARD MATERIALS PLAN-LEP	0.00	\$0.00	\$0.00		\$0.00	0.00	\$0.00
549.000	SWIFT&SURE SANCTIONS GRANT/SS	0.00	\$0.00	\$0.00		\$0.00	0.00	\$0.00
574.000	STATE REVENUE SHARING	962,636.00	\$147,210.00	\$147,210.00		\$147,210.00	962,636.00	\$0.00
578.000	HEALTH & SAF. FUND REV./CIGAR TAX	0.00	\$0.00	\$0.00		\$0.00	0.00	\$0.00
579.000	TRI CNTY. CONV. FAC. REV. ⁵⁷¹	167,527.00	\$0.00	\$26,390.00		\$26,390.00	167,527.00	\$0.00
601.000	DISTRICT CT. ALC. ASSESS.	475.00	\$0.00	\$0.00		\$0.00	475.00	\$0.00
601.020	JURY EXPENSE REIMBURSEMENT	0.00	\$0.00	\$0.00		\$0.00	0.00	\$0.00
603.000	CIRCUIT COURT COSTS	5,800.00	\$282.47	\$528.63		\$528.63	5,800.00	\$0.00
603.010	CIRCUIT COURT BOND COST	10,000.00	\$50.00	\$50.00		\$50.00	10,000.00	\$0.00
603.020	SHOW CAUSE FINES	1,500.00	\$30.00	\$30.00		\$30.00	1,500.00	\$0.00
603.030	FAMILY COURT BOND COSTS	0.00	\$0.00	\$0.00		\$0.00	0.00	\$0.00
607.010	CIRCUIT COURT FILING FEES	5,900.00	\$341.00	\$775.00		\$775.00	5,900.00	\$0.00
607.020	CIRCUIT COURT TRIAL FEES	600.00	45.00	\$60.00		\$60.00	600.00	\$0.00
607.030	CIRCUIT COURT JURY FEES	1,100.00	\$60.00	\$60.00		\$60.00	1,100.00	\$0.00
607.040	CIRCUIT COURT COPY FEES	9,000.00	\$235.00	\$798.00		\$798.00	9,000.00	\$0.00
607.050	CIRCUIT COURT FILATION FEES	0.00	\$0.00	\$0.00		\$0.00	0.00	\$0.00
607.060	CUNNINGHAM CIRCUIT COURT COST	30,000.00	\$3,034.14	\$4,702.64		\$4,702.64	30,000.00	\$0.00
607.080	CIRCUIT COURT SERVICES	2,650.00	183.64	\$297.90		\$297.90	2,650.00	\$0.00

MECOSTA COUNTY
GENERAL FUND
REVENUE DETAIL - 2023

FEBRUARY

ACCT # CATEGORY:

ACCT #	CATEGORY	BUDGET	CURRENT	2023	YEAR TO DATE	Accrual/Rev.	2023	PROJECTION
		2023	2023			Entries	YTD w/ 2022 Revers..	2023
								BUDGET
607.081	CIRCUIT COURT MOTION FEES	2,700.00	\$230.00	\$490.00			\$490.00	2,700.00
607.090	CLERK SERVICES	60,000.00	\$3,365.06	\$15,213.06			\$15,213.06	60,000.00
607.091	ELECTION FILING FEES	0.00	\$0.00	\$0.00			\$0.00	0.00
608.010	TREASURER SERVICES	13,000.00	\$414.00	\$984.50			\$984.50	13,000.00
609.000	COUNTY CLERK SALES	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
612.000	TAX TITLE FEES	0.00	\$0.00	\$0.00			\$0.00	0.00
613.000	DISTRICT COURT COSTS	375,900.00	\$26,418.60	\$52,040.94			\$52,040.94	375,900.00
614.000	DIST. COURT BOND COSTS	65,350.00	\$1,555.00	\$3,190.00			\$3,190.00	65,350.00
614.010	DIST. CT. ORDINANCE FEES	73,770.00	\$4,576.10	\$9,225.53			\$9,225.53	73,770.00
615.000	DIST. COURT CIVIL FEES	73,460.00	\$4,140.00	\$7,755.00			\$7,755.00	73,460.00
617.000	PROBATE COURT SERVICES	15,000.00	\$1,074.07	\$2,341.97			\$2,341.97	15,000.00
617.010	PROBATE COURT - ATTORNEY FEES	0.00	\$0.00	\$0.00			\$0.00	0.00
619.000	REAL ESTATE TRANSFER TAX	200,000.00	\$11,170.50	\$34,009.25			\$34,009.25	200,000.00
620.000	REG OF DEEDS SERVICE	250,000.00	\$12,926.70	\$30,306.69			\$30,306.69	250,000.00
625.010	VOTERS REGISTRATION FEES	100.00	\$0.00	\$0.00			\$0.00	100.00
626.020	ZONING HEARING/CLEARANCE FEES	12,500.00	\$515.00	\$1,410.00			\$1,410.00	12,500.00
626.030	COUNTY REMONUMENTATION	500.00	\$25.68	\$55.98			\$55.98	500.00
630.000	OTHER SERVICES	0.00	\$15.06	\$30.12			\$30.12	45.00
631.000	INDIRECT COST ALLOCATION EMS	178,077.00	\$0.00	\$0.00			\$0.00	178,077.00
631.010	INDIRECT COST ALLOCATION SOBRI	14,256.00	\$0.00	\$14,256.00			\$14,256.00	14,256.00
631.020	INDIRECT COST ALLOCATION CPL FU	7,500.00	\$0.00	\$0.00			\$0.00	15,000.00
632.000	INDIRECT COST ALLOCATION PARKS	28,512.00	\$0.00	\$7,128.00			\$7,128.00	28,512.00
634.000	INDIRECT COST ALLOCATION BUILDII	38,169.00	\$0.00	\$9,542.25			\$9,542.25	38,169.00
637.000	SHERIFF SERVICES	26,000.00	\$2,905.96	\$5,369.51			\$5,369.51	26,000.00
637.010	CHILD CARE FUND COLLECT.	25,000.00	\$5,341.51	\$6,168.65			\$6,168.65	25,000.00
638.000	ANIMAL SHELTER SERVICES	1,000.00	\$0.00	\$0.00			\$0.00	1,000.00
638.010	AN SHELTER, FROM CITY	1,000.00	\$0.00	\$0.00			\$0.00	0.00
641.010	COOP. AGMT. US MARSHALS	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
644.000	SALE OF COUNTY ASSETS	11,500.00	\$0.00	\$0.00			\$0.00	11,500.00
646.000	CHARGES FOR SERVICES	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
649.000	TAX MAPPING RECEIPTS/REIMBURSE	7,000.00	\$51.00	\$1,771.40			\$1,771.40	7,000.00
653.000	USE AND ADMISSION FEES-MORGUE	6,500.00	\$2,100.00	\$2,100.00			\$2,100.00	6,500.00
656.000	TETHER VEHICLE IMMOBILIZATION FI	188.00	\$60.00	\$60.00			\$60.00	188.00
657.000	FINES/FORFEITURE-CIRC CT	0.00	\$0.00	\$0.00			\$0.00	0.00
661.000	STATUTORY LATE FEE	10,000.00	\$1,190.57	\$2,027.17			\$2,027.17	10,000.00
665.000	GENERAL INTEREST	125,000.00	\$31,638.50	(\$64,788.30)			(\$64,788.30)	125,000.00
673.000	SALE OF FIXED ASSETS	0.00	\$0.00	\$0.00			\$0.00	0.00
675.000	CONTRIBUTIONS/DONATIONS REVENUE	0.00	\$0.00	\$1,200.00			\$1,200.00	0.00
677.000	DRUG INV. REIM.	100.00	\$0.00	\$0.00			\$0.00	100.00
685.000	REIM-FROM OTHER FUNDS/Workers C	118,500.00	\$0.00	\$27,612.55			\$27,612.55	118,500.00
685.010	FNG.REIM-OSCEOLA CO.	225,000.00	\$0.00	\$0.00			\$0.00	225,000.00
686.000	SALARY/FRINGE REIMBURSE EQUAL.	17,000.00	\$0.00	\$0.00			\$0.00	17,000.00
686.100	FRINGE REIMBURSEMENTS/5/17	750.00	\$0.00	\$0.00			\$0.00	750.00
687.010	JUDGES SUPPLEMENT	182,896.00	\$0.00	\$45,724.00			\$45,724.00	182,896.00
687.020	JUV.DIV.PRO OFF SUPP	27,317.00	\$0.00	\$6,829.26			\$6,829.26	27,317.00
691.000	REFUNDS REIMBURSEMENTS	10,000.00	\$139.50	\$225.30			\$225.30	10,000.00
692.000	INSURANCE REFUNDS	70,000.00	\$0.00	\$16.00			\$16.00	70,000.00
693.000	ATTY FEES - CLERK	65,000.00	\$3,421.90	\$6,340.47			\$6,340.47	65,000.00
694.000	REFUNDS - OTHER DEPTS	3,750.00	\$0.00	\$0.00			\$0.00	3,750.00
696.000	MISC. REVENUE	100.00	\$0.00	\$59.43			\$59.43	100.00
699.000	TRANSFER IN	0.00	\$0.00	\$0.00			\$0.00	0.00
TOTALS		\$13,596,612	\$412,717.72	\$713,100.56	\$0.00		\$713,100.56	\$13,604,157.00
								\$7,545.00

TOTAL

EXTENDED BANK RECONCILEMENT - 2023

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FUND # FUND NAME:	JANUARY BALANCE	FEBRUARY BALANCE	MARCH BALANCE	APRIL BALANCE	MAY BALANCE	JUNE BALANCE	JULY BALANCE	AUGUST BALANCE	SEPTEMBER BALANCE	OCTOBER BALANCE	NOVEMBER BALANCE	DECEMBER BALANCE
101 GENERAL	14,567,922.47	14,222,633.67				13,358,233.60	12,700,954.56	13,734,357.17	17,623,385.39	17,979,361.32	17,510,827.50	16,905,429.50
201 COUNTY ROAD	619,694.88	1,016,112.00				1,225,783.78	622,518.95	504,557.30	664,117.46	570,671.28	469,440.07	329,698.70
205 CMET	0.00	0.00				0.00	0.00	0.00	0.00	0.00	0.00	0.00
210 AMBULANCE FUND	5,382,462.71	5,875,486.03				5,348,618.68	5,224,315.50	5,314,878.62	5,260,403.01	5,169,424.33	5,125,629.05	5,133,725.07
211 MEDICAL FIRST RESPONDERS	188,028.35	188,028.35				90,717.73	90,717.73	90,717.73	90,717.73	90,717.73	46,467.74	46,467.74
213 DIST. CT. ALCOHOL ASSMS.	0.00	0.00				0.00	0.00	0.00	0.00	0.00	0.00	0.00
214 SOBRIETY COURT/DIST. CT. CA	110,472.47	124,228.16				142,073.56	141,650.06	135,563.16	143,721.33	134,564.36	147,516.18	135,331.83
215 FRIEND OF THE COURT	48,328.88	21,828.52				16,218.41	(40,994.70)	(76,178.49)	(627.06)	(34,966.24)	(13,129.49)	(50,058.16)
216 PROSECUTOR'S DRUG FORFE	8,954.81	8,925.08				8,992.47	9,157.62	9,120.60	9,083.57	9,049.00	9,012.82	8,980.34
217 FAMILY COUNSELING	115,285.06	115,360.06				113,065.06	113,470.06	113,875.06	114,520.06	114,835.06	114,985.06	115,195.06
220 MORGUE	0.00	0.00				0.00	0.00	0.00	0.00	0.00	0.00	0.00
232 REMONUMENTATION GRANT	(8,286.50)	(10,186.50)				(8,296.00)	10,875.60	30,634.00	28,034.00	26,684.00	15,284.00	(8,286.50)
234 COUNTY HOUSING REHAB.	92,666.38	92,666.38				133,364.28	131,816.28	131,841.28	92,606.38	92,606.38	92,666.38	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
242 BROWNFIELD REDEVELOP,SP	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
244 BROWNFIELD REDEV AUTH LC	0.00	0.00				0.00	0.00	0.00	0.00	0.00	0.00	0.00
245 PUBLIC IMPROVEMENT	0.00	0.00				0.00	0.00	0.00	0.00	0.00	0.00	0.00
249 BUILDING DEPARTMENT	750,364.92	752,238.36				743,749.42	734,987.92	751,201.38	766,344.43	768,470.14	773,188.92	764,151.73
250 DRUNK DRIVING	3,190.48	3,190.48				3,190.48	3,190.48	3,190.48	3,190.48	3,190.48	3,190.48	3,190.48
252 SHERIFF'S WORK STUDY	0.00	0.00				0.00	0.00	0.00	0.00	0.00	0.00	0.00
253 SALVAGE VEHICLE INSPECTIO	0.00	0.00				0.00	0.00	0.00	0.00	0.00	0.00	0.00
254 EMERGENCY PLANNING	3,243.27	3,243.27				3,243.27	3,188.28	3,243.27	3,243.27	3,243.27	3,243.27	3,243.27
256 REG. DEEDS AUTOMATION FUI	305,833.29	306,487.09				284,421.62	289,723.85	292,338.94	295,147.33	297,866.73	300,230.04	302,545.29
257 BUDGET STABILIZATION FUND	1,714,000.00	1,714,000.00				1,714,000.00	1,714,000.00	1,714,000.00	1,714,000.00	1,714,000.00	1,714,000.00	1,714,000.00
258 D.A.R.E. PROGRAM	17,644.86	17,277.01				20,216.15	18,231.64	17,294.71	17,578.71	17,590.49	17,599.18	17,615.19
259 CONCEALED PISTOL LICENSE	146,281.79	148,429.29				137,823.97	139,678.72	142,453.22	145,363.69	147,519.19	142,370.24	144,139.95
260 MICHIGAN INDIGENT DEFENSE	256,448.37	228,805.74				119,077.52	167,796.44	121,291.61	53,824.69	13,149.99	(25,274.37)	17,830.48
261 TOWNSHIP LAW ENFORCEMEI	13,674.80	13,674.80				13,155.57	13,155.57	13,155.57	13,155.57	13,751.07	13,674.80	13,674.80
262 CORRECTIONS OFFICER TRAI	58,080.68	58,850.68				57,723.26	57,156.13	57,916.13	58,716.13	57,211.18	56,687.66	57,210.68
263 K-9 FUND	1,704.84	3,157.82				3,595.57	3,021.53	1,829.84	1,829.84	1,709.34	1,709.34	1,709.34
264 JAIL MAINTENANCE	70,473.97	60,370.59				34,445.35	38,415.18	43,468.62	50,247.24	55,421.76	61,551.41	66,084.57
265 DRUG LAW ENFORCEMENT	23,622.06	23,650.90				22,779.93	22,794.63	22,804.00	22,813.15	22,828.43	22,859.72	23,582.32
266 MECOSTA CO DIVE FUND	11,925.97	11,765.99				10,404.58	10,404.58	13,404.58	11,925.97	11,925.97	11,925.97	11,925.97
267 COMMUNITY CORRECTIONS	314,624.71	319,385.61				318,686.30	318,142.00	318,077.76	319,832.73	321,218.43	325,108.21	318,847.75
268 PROSECUTOR DEFERRAL PRC	34,757.94	34,436.90				35,385.54	33,872.55	34,669.75	32,430.11	29,694.80	28,811.44	34,339.18
269 LAW LIBRARY	16,843.79	15,529.12				2,387.90	18.91	2,513.94	594.33	7,819.50	5,232.83	2,197.46
292 COMMISSON ON AGING LIABLI	0.00	0.00				0.00	0.00	0.00	0.00	0.00	0.00	0.00
273 COMMISSION ON AGING MEAL	304,822.63	338,235.50				293,484.92	279,731.26	268,001.46	265,233.46	332,851.83	309,086.25	301,901.66
274 COMMISSION ON AGING	1,687,285.86	1,913,057.67				1,757,780.91	1,679,064.26	1,636,131.02	1,600,381.61	1,518,069.09	1,409,061.14	1,449,507.16
280 911 STATE SERVICE CHARGE I	0.00	0.00				0.00	0.00	\$0.00	0.00	\$0.00	0.00	0.00
285 REVENUE SHARING FUND	50,283.00	\$0.00				0.00	50,722.00	\$0.00	0.00	\$25,169.00	0.00	0.00
287 PA 302 LAW ENFORCEMENT TI	1,081.57	\$931.57				3,175.81	(324.19)	-\$324.19	(324.19)	\$1,081.57	1,081.57	1,081.57
289 SECONDARY ROAD PATROL	43,145.26	\$63,016.34				55,986.24	49,539.55	\$41,611.82	33,187.22	\$48,121.27	39,953.18	31,904.14
290 DEPT. OF SOCIAL SERVICES	0.00	\$0.00				0.00	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
292 CHILD CARE FUND	202,676.74	\$185,055.56				206,653.71	172,404.74	\$165,075.48	138,638.49	\$122,816.64	292,529.97	224,751.31
293 SOLDIERS RELIEF	6,154.17	\$6,154.17				5,884.17	5,884.17	\$5,884.17	5,884.17	\$5,884.17	5,884.17	\$6,154.17

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	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
311	HOSPITAL DEBT FUND	0.00	-				0.00	0.00	0.00	0.00	0.00	0.00	0.00
318	DEBT SERVICE JAIL EXPANSIO	0.00	-				0.00	0.00	0.00	0.00	0.00	0.00	0.00
402	BUILDING IMPROVEMENTS FUI	1,176,759.55	1,176,759.55				481,284.05	481,284.05	470,915.78	287,672.16	444,290.51	429,380.21	428,645.06
403	COUNTY BUILDING EXPANSIOI	0.00	-				0.00	-	0.00	0.00	0.00	0.00	0.00
404	HOSPITAL FUND	0.00	-				0.00	0.00	0.00	0.00	0.00	0.00	0.00
405	CAPITAL EQUIPMENT FUND	609,468.18	625,050.96				349,140.56	268,354.28	274,601.78	253,567.78	255,049.12	248,118.58	244,952.40
406	JAIL RENOVATION/EXPANSION	0.45	0.45				0.45	0.45	0.45	0.45	0.45	0.45	0.45
501	PRESCRIPTION HEALTH PLAN	0.00	-				0.00	-	0.00	0.00	0.00	0.00	0.00
506	PLATT REVIEW FEES	9,348.00	9,348.00				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
508	COUNTY PARKS	1,218,042.22	1,352,568.17				1,588,358.30	1,673,178.45	1,640,635.78	1,576,105.79	1,279,343.16	1,219,028.61	1,255,914.58
516	TAX REVOLVING	8,559,335.63	8,935,550.01				7,578,266.66	7,718,733.43	7,839,342.04	7,967,640.75	8,085,176.27	8,293,701.13	8,385,066.52
517	AUDIT OF PRINCIPLE RESIDEN	70,262.19	71,202.19				55,221.33	57,499.86	58,206.63	59,073.85	60,968.44	60,228.55	68,255.50
520	WMI FORENSIC MORGUE AUT	0.00	-				0.00	-	0.00	0.00	0.00	0.00	0.00
595	INMATE COMMISSARY	34,415.53	34,415.53				46,563.25	47,952.09	47,973.43	47,973.43	39,605.29	39,605.29	34,771.25
633	CENTRAL STORES	0.00	-				0.00	-	0.00	0.00	0.00	0.00	0.00
641	DEPARTMENT OF PUBLIC WOF	540.44	540.44				540.44	540.44	540.44	540.44	540.44	540.44	540.44
646	EQUALIZATION REVOLVING	86,924.79	88,697.97				86,753.94	87,092.11	85,406.12	85,455.75	79,654.13	79,698.13	75,972.44
653	MALING DEPARTMENT	2,035.74	1,286.71				1,215.17	1,648.48	865.34	966.00	1,528.60	1,835.01	3,135.74
677	HEALTH BENEFITS INSURANCE	(178,240.92)	10,108.67				12,812.36	7,668.00	3,964.08	1,711.93	(3,559.80)	(548.31)	2,293.50
701	TRUST & AGENCY	431,832.38	353,896.14				508,440.14	1,214,432.12	1,276,437.21	3,760,432.27	795,009.72	995,024.20	351,431.57
704	IMPREST PAYROLL FUND	19,632.52	26,041.80				307,759.91	365,481.79	360,969.50	355,301.63	345,687.24	14,971.20	16,514.09
721	LIBRARY FUND	104,235.00	115,441.12				70,409.51	79,809.37	33,633.87	47,680.90	60,723.80	76,633.98	94,524.34
757	BROOMFIELD TRUST	22,018.24	22,018.24				21,764.08	21,764.08	21,764.08	21,764.08	21,764.08	21,764.08	22,018.24
759	DISTRICT COURT CRIMINAL	35,078.52	35,078.52				26,412.31	33,335.29	52,082.96	52,082.96	37,477.64	52,731.40	26,047.97
760	DISTRICT COURT TRUST	58,691.88	58,691.88				53,637.25	60,248.71	63,104.51	63,104.51	73,163.60	72,919.58	49,986.94
764	INMATE TRUST	9,799.99	9,799.99				25,417.30	23,580.59	18,209.17	18,209.17	18,726.36	18,726.36	14,194.34
765	INMATE COMMISSARY	0.00	0.00				0.00	-	0.00	0.00	0.00	0.00	0.00
766	CHILD SUPPORT TRUST	0.00	0.00				0.00	-	0.00	0.00	0.00	0.00	0.00
767	FRIEND OF COURT TRUST	0.00	0.00				0.00	-	0.00	0.00	0.00	0.00	0.00
768	FOC STATE CONVERSION	350.00	350.00				873.00	250.00	0.00	307.00	311.00	200.00	0.00
801	SPECIAL DRAIN ASSESSMENT:	522,123.62	\$518,307.42				709,280.77	\$653,266.75	642,080.35	550,968.96	551,288.22	548,741.84	527,599.36
802	REVOLVING DRAIN	55,017.72	\$55,104.65				71,315.94	\$71,361.96	31,494.21	30,383.89	39,146.48	42,452.35	60,162.17
819	NORTHGATE DRAIN BOND RET	0.00	0.00				0.00	0.00	0.00	0.00	0.00	0.00	0.00
820	CHIPPEWA LAKE BOND REDEN	0.00	0.00				0.00	0.00	0.00	0.00	0.00	0.00	0.00

TOTALS

\$40,012,877.40

\$41,378,495.85

\$0.00

\$0.00

\$0.00

\$0.00

\$38,284,149.71

\$37,693,923.39

38,590,986.95

\$44,770,303.23

\$41,889,605.54

\$41,258,317.04

\$39,890,904.58

**COUNTY OF MECOSTA
INVESTMENT PORTFOLIO
FEBRUARY/2023**

FINANCIAL INSTITUTION	AMOUNT	RATE	PURCHASE DATE	MATURITY DATE	TERM	was	Interest Income	YTD
HORIZON BANK								
199446	2,021,628.18	4.360%	4-Nov-22	4-May-23	6 MO	2,014,314.56	7,313.62	
199447	1,011,205.10	4.520%	4-Nov-22	4-Nov-23	12 MO	1,007,415.59	3,789.51	
199448	2,022,410.20	4.520%	4-Nov-22	4-May-24	18 MO	2,014,831.17	7,579.03	
HORIZON BANK	5,055,243.48					5,036,561.32	18,682.16	
FIFTH THIRD								
FIFTH THIRD TOTAL	0.00						0.00	
MERCANTILE-LAKEVIEW								
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					1,000,000.00	0.00	
HUNTINGTON								
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	1,004,967.11	0.35%	17-Sep-21	22-Sep-23	24 MO	1,004,669.85	297.26	
BMW BANK NORTH AMERICA 05580AH49	2,013,000.00	0.65%	15-Dec-21	18-Dec-23	24 MO	2,013,000.00	0.00	
UBS BANK 90348J4M9	1,083,506.22	2.95%	20-Jul-22	22-Jan-24	18 MO	1,080,837.88	2,668.34	
UBS BANK 90348J6X3	2,023,693.15	4.70%	2-Nov-22	9-May-24	18 MO	2,015,709.59	7,983.56	
UBS BANK USA 90348JT42	1,009,224.63	0.65%	17-Sep-21	23-Sep-24	36 MO	1,008,672.58	552.05	
CAPITAL ONE 14042RVJ7	2,000,000.00	4.85%	4-Nov-22	4-Nov-24	24 MO	2,000,000.00	0.00	
BMW BANK NORTH AMERICA 05580AH64	2,019,000.00	0.80%	22-Dec-21	18-Dec-24	36 MO	2,019,000.00	0.00	
BEAL BANK USA 07371CX42	1,008,000.00	0.95%	15-Dec-21	17-Dec-24	36 MO	1,008,000.00	0.00	
UBS BANK USA 90348JY79	2,019,841.07	0.85%	15-Dec-21	31-Dec-24	36 MO	2,018,443.81	1,397.26	
DREYFUS GOVT	1,265.10					921.48	343.62	
COST BASIS	17,202,497.28							
PREVIOUS ACCT VALU	16,642,068.59							
WITHDRAWALS	(32,986.10)							
Dividends, Interest and other Income - MO	13,242.09							
ACCURED INCOME/UNREALIZED GAIN/LOSS YTD	(580,172.70)							
BANK CD INVESTMENTS/MARKET VALUE	16,622,324.58							
ACCURED INTEREST	91,645.96							
ACCOUNT VALUE W/ACCURED INTEREST	16,713,970.54							
Dividends, Interest and other Income - YTD	34,203.56						13,242.09	
MINUS ARPA/MARIJUANA	(3,020,000.00)							
TOTAL	17,202,497.28	COST BASIS						
HUNTINGTON TOTAL	14,182,497.28	CURRENT COST BASIS(MINUS ARPA)					13,242.09	
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)								
ISABELLA TOTAL	0.00					0.00	0.00	
LAKE OSCEOLA								
LAKE OSCEOLA TOTAL	0.00					0.00	0.00	
UNION BANK								
51416	1,003,753.56	0.30%	20-Sep-21	21-Mar-23	18 MO	1,003,753.56	0.00	
51417	1,004,380.25	0.35%	20-Sep-21	21-Sep-23	24 MO	1,004,380.25	0.00	
UNION TOTAL	2,008,133.81					2,008,133.81	0.00	
GENERAL ACCOUNTS CD TOTALS:	27,245,874.57						31,924.25	
HORIZON GEN ACCT CKNG BALANCE	8,085,959.15	3.650%					11,515.18	#####
TOTAL INVESTMENTS	35,331,833.72						43,439.43	

TRAVEL VOUCHER

COUNTY OF MECOSTA

Date: 5/28/2023

Pay to:	JERRILYNN STRONG
	COUNTY COMMISSIONER DISTRICT #2
	1137 17 MILE ROAD
	REMUS, MICHIGAN 49340

[illegible]

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

Signed by Employee

Signed by Dept Head or Deputy if check is for Dept Head

has been paid.

Jerry Lee Hwang

Signed

Signed by Dept Head or Deputy if check is for Dept Head

Commissioners

Date 5/23/2023

Pay to: LINDA HOWARD

DATE	ITEMS	AMOUNT
5/1/2023	WCM Meeting	\$ 50.00
5/3/2023	Sheriff & Jail Mtg	\$50.00
5/4/2023	Co Comm	\$50.00
5/10/2023	Tri Lakes Mtg	\$50.00
5/18/2023	Co Comm Mtg	\$50.00
5/24/2023	Drain Tour AM & PM	\$100.00
5/23/2023	DHHS Mtg	\$50.00
	TOTAL	\$ 400.00

TOTAL \$	400.00
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Charge to:	Per Diem
Account #:	101 101 705.000

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

Linda Howard

Signed

RECEIVED
MAY 23 2011
BOARD OF
COMMISSIONERS

COPY

COUNTY OF MECOSTA

Commissioners

Date 5-18-23

Pay to: Randy Vetter

[illegible]

TOTAL	700.00
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Charge to: Per Diem
Account #: 101 101 705.000

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

Signed

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MAY 18 1944
BOARD OF
COMMISSIONERS

