



Barry-Eaton District Board of Health

April 19, 2024

1033 Health Care Dr, Charlotte, MI 48113

1:00 p.m.

AGENDA

1. Call to Order
2. Pledge of Allegiance
3. Attendance Roll Call
4. **Motion to Approve the Agenda (ACTION)**
5. Limited Public Comment (3 minutes per person)
6. Regular Board Items
 - a. **Motion to Approve the March 15, 2024 Board Meeting Minutes (ACTION)**
 - b. **Motion to Approve Payables in the Amount of \$259,342.57 (ACTION)**
 - c. **Motion to Approve Monthly Revenue/Expenditure Report and Budget Amendments (ACTION)**
7. Division Reports and Requests
 - a. Environmental Health Division
 - i. MDHHS-Department of Environmental Health: Get Ahead of Lead Strategy
 - ii. EGLE - Septic Replacement Loan Program
 - iii. FDA Food Retail Grant
 - iv. Highly Pathogenic Avian Influenza
 - b. Personal and Community Health Division
 - i. Sexually Transmitted Infection (STI) Awareness Month
 - c. Planning, Promotion and Evaluation Division
 - i. Safe Sleep Program Update
 - ii. Community Needs Assessment (HCC)
 - d. Administration Division
 - i. Eaton County FY22/23 Audit
 - ii. Request for approval to purchase Informacast System
8. Other Business (If needed)
9. Limited Public Comment (3 minutes per person)
10. Board Member Comments
11. Adjournment

NEXT MEETING: May 23,2024 in HASTINGS, MI

Should any person attending this meeting require special accommodations, please notify the office three business days prior to the meeting at 517-604-1921



Minutes of the Barry-Eaton District Board of Health
March 15, 2024
330 W. Woodlawn Avenue, Hastings, MI 49058
1:00 p.m.

1. Call to Order	The meeting was called to order by Chairperson Mulder at 1:00 pm
2. Pledge of Allegiance	All present joined for the Pledge of Allegiance.
3. Attendance Roll Call	<p>Board Members Present: Commissioner Catherine Getty, Commissioner Jim Mott, Commissioner Bob Teunessen, Commissioner Joe Brehler, and Commissioner Blake Mulder.</p> <p>Staff Present: Colette Scrimger (Health Officer), Rebekah Condon (Operations Manager), Kali Nichols (Personal and Community Health Director), Taresa Lucas (Finance Director), David Comeau (Water Protection Supervisor), Lauren Metcalfe (Outreach Supervisor), Carol Balkon (Sanitarian)</p>
4. Motion to Approve the Agenda (ACTION)	<p>Motion by Commissioner Tuenessen, Supported by Commissioner Mott</p> <p>All ayes, motion carries.</p>
5. Limited Public Comments (3 minutes per person)	None
6. Regular Board Items	<p>a. <u>Motion to approve February 16, 2024, Board Meeting Minutes (ACTION)</u></p> <p>Motion by Commissioner Getty, Supported by Commissioner Mott to approve the February 16, 2024 meeting minutes as provided. All ayes, motion carried.</p> <p>b. <u>Motion to approve the November Payables</u></p> <p>Motion by Commissioner Brehler, Supported by Commissioner Teunessen to approve the payables for \$242,606.81. All ayes, motion carried.</p> <p>c. <u>Motion to Approve Monthly Revenue/Expenditure Report</u></p> <p>Taresa Lucas (Finance Director) presented the Monthly Revenue and Expenditure Report.</p>



	<p>Motion by Commissioner Mott, Supported by Commissioner Brehler to approve the Monthly Revenues and expenditures report. All ayes, motion carried.</p>
<p>7. Division Reports and Requests</p>	<ul style="list-style-type: none">a. Environmental Health Division<ul style="list-style-type: none">i. Program Update: Hedgerow; David Comeau (Water Protection Supervisor) gave the board an overview of the new Environmental Health System, Hedgehog. David showed the board some of the functions of the system and highlighted the tools that will be very helpful for EH in the future.b. Personal and Community Health Division<ul style="list-style-type: none">i. Program Update: Community Health Worker Report Lauren Metcalfe (Outreach Supervisor) gave the board an update on the Community Health Worker program. She outlined new partnerships, new laws that affect the Community Health Workers and the differences between when the program started versus now including how she has integrated our Patagonia software to track Community Health Workers' caseloads more easily.ii. Measles Update; Kali Nichols (Personal and Community Health Director) gave the board an overview on Measles, symptoms, how it is transmitted, and the health outcomes related to the disease. She discussed school exclusion timelines and what BEDHD is doing to educate our community about the importance of vaccination. The board asked questions, all were answered.c. Administration Division<ul style="list-style-type: none">i. Strategic Plan Quarterly Report; Colette Scrimger (Health Officer) gave the board an update on the action items outlined in the strategic plan. She also reviewed the process in which the action items were selected.



Barry-Eaton District Health Department

Barry County: 330 W. Woodlawn Ave., Hastings MI 49058
Phone: 269-945-9516 Fax: 517-543-7737

Eaton County: 1033 Health Care Dr., Charlotte, MI 48813
Phone: 517-543-2430 Fax: 517-543-7737

	<p>ii. The Invisible Shield Documentary; Colette Scrimger (Health Officer) told the board about an upcoming PBS documentary about Public Health and encouraged them to watch it. It airs March 26, 2024.</p> <p>iii. Employee Engagement; Colette Scrimger (Health Officer) gave the board a high-level overview of the things that are in place at BEDHD to encourage staff engagement. Some of those include:</p> <ul style="list-style-type: none"> • Employee Survey (yearly) • Employee Engagement Team • Employee Wellness Team • Staff Education as Workforce Development • All Staff Meeting (yearly)
8. Other Business (If needed)	None
9. Limited Public Comments (3 minutes per person)	None
10. Board Member Comments	Commissioner Brehler would like BEDHD to consider investing some of our Fund balance into new programming.
11. Adjournment	Chairperson Mulder adjourned the meeting at 1:58 pm.

Blake Mulder, Chair _____ Colette Scrimger, Health Officer _____

NEXT MEETING: April 19, 2024 in Charlotte, MI

Should any person attending this meeting require accommodations, please notify the office three business days prior to the meeting at 517-541-2694

BARRY-EATON DISTRICT HEALTH DEPARTMENT

PAYMENTS FOR FEBRUARY 2024

BOARD OF HEALTH MEETING HELD AT CHARLOTTE, MI-EATON COUNTY

DATE: April 19, 2024

ACCOUNTS PAYABLE RUN 1	\$	11,133.33
ACCOUNTS PAYABLE RUN 2	\$	134,723.95
ACCOUNTS PAYABLE RUN 3	\$	90,578.12
ACCOUNTS PAYABLE RUN 4	\$	22,907.17
ACCOUNTS PAYABLE RUN 5		

TOTAL MONTHLY PAYMENTS SUBMITTED FOR APPROVAL: \$ **259,342.57**

SUMMARY OF APPROVED TO PAY REPORTS

1	Approved to pay report dated: 2/28/2024	\$ 10,466.80
2	Approved to pay report dated: 2/28/2024	\$ 666.53
3	Approved to pay report dated: 3/6/2024	\$ 8,618.61
4	Approved to pay report dated: 3/6/2024	\$ 126,105.34
5	Approved to pay report dated: 3/13/2024	\$ 10,722.70
6	Approved to pay report dated: 3/13/2024	\$ 20,203.34
7	Approved to pay report dated: 3/13/2024	\$ 58,055.08
8	Approved to pay report dated: 3/13/2024	\$ 1,597.00
9	Approved to pay report dated: 3/20/2024	\$ 796.85
10	Approved to pay report dated: 3/20/2024	\$ 22,110.32
11	Approved to pay report dated:	
12	Approved to pay report dated:	
13	Approved to pay report dated:	
14	Approved to pay report dated:	
15	Approved to pay report dated:	
16	Approved to pay report dated:	

TOTAL \$ 259,342.57

Barry-Eaton District Health Dept.
Detail Revenue and Expenditure Statement

February 28, 2024 Represents 5/12ths of FY 2023/2024 Budget = 41.67%							
	5 Month Year to Date		Annual	Percent of Actual to Approved Budget	Budget Amendments		
	ACTUAL	BUDGET	Current BOH Approved Budget		Proposed Annual Budget	Line Item Changes for Current Period	Percent of Actual to Proposed Budget
REVENUES							
Comprehensive Supplemental	8,353	2,957.08	35,485	23.54%	38,060.00	2,575.00	21.95%
Comprehensive Agreement Contracts	1,255,626	207,963	2,495,560	50.31%	2,718,715.00	223,155.00	46.18%
ELPHS Contracts	261,080	73,020	876,236	29.80%	888,236.00	12,000.00	29.39%
ELPHS Contracts - Local Community Stabilization	190,784	15,899	190,784	100.00%	190,784.00		100.00%
MDEQ ELPHS Sewage/Water Contract	184,563	38,694	464,328	39.75%	464,328.00	-	39.75%
Contracts Non-Comprehensive Agreement	218,975	107,328	1,287,941	17.00%	1,357,645.00	69,704.00	16.13%
Miscellaneous Mini Grants	9,000	333	4,000	225.00%	18,250.00	14,250.00	49.32%
Federally Funded Vaccine Expense - Inkind	-	21,083	253,000	0.00%	253,000.00	-	0.00%
MCDC Dental Clinic Rent	29,300	5,860	70,320	41.67%	70,320.00	-	41.67%
Barry County Solid Waste Oversight	177	433	5,200	3.40%	5,200.00	-	3.40%
Hedis Bonus - HPM Physician Incentive Program	-	-	-	0.00%	-	-	0.00%
Barry Appropriations	205,961	209,495.00	502,788	40.96%	495,519.00	(7,269.00)	41.56%
Eaton Appropriations	357,909	357,909.17	858,982	41.67%	858,982.00	-	41.67%
Medicaid Cost Reimbursement	58,323	11,528	138,338	42.16%	138,338.00	-	42.16%
Fees for Service - EH	98,062	41,742	500,898	19.58%	466,608.00	(34,290.00)	21.02%
Permit Fees - EH	53,863	13,699	164,384	32.77%	144,384.00	(20,000.00)	37.31%
Fees for Service - EH Certification	3,216	1,727	20,729	15.51%	20,769.00	40.00	15.48%
Fees for Service - Personal Health Clinics	6,859	1,425	17,101	40.11%	16,749.00	(352.00)	40.95%
Service Fees-Commercial Insurance - Personal Health	60,709	12,118	145,419	41.75%	105,554.00	(39,865.00)	57.51%
Service Fees-Medicaid - Personal Health	24,784	12,199	146,388	16.93%	146,591.00	203.00	16.91%
Service Fees-Medicare - Personal Health	3,265	68	818	399.14%	818.00	-	399.14%
Donations	-	-	-	0.00%	-	-	0.00%
Prior Year Revenue	371	-	-	0.00%	264.00	264.00	140.53%
Miscellaneous Revenue	-	-	-	0.00%	-	-	0.00%
County Central Services Local Support	217,828	43,566	522,788	41.67%	522,788.00	-	41.67%
Total REVENUE	3,249,009	1,179,047	8,701,488	37.34%	8,921,902.00	220,414.00	36.42%
CASH BALANCE AT END OF MONTH	1,325,753						

Barry-Eaton District Health Dept.
Detail Revenue and Expenditure Statement

February 28, 2024 Represents 5/12ths of FY 2023/2024 Budget = 41.67%							
	5 Month Year to Date		Annual	Percent of Actual to Approved Budget	Budget Amendments		
	ACTUAL	BUDGET	Current BOH Approved Budget		Proposed Annual Budget	Line Item Changes for Current Period	Percent of Actual to Proposed Budget
EXPENSES							
----- SALARY & FRINGE EXPENSE -----							
Salaries	1,576,344	340,321	4,083,848	38.60%	4,133,991.00	50,143.00	38.13%
Social Security/Medicare	113,656	25,559	306,709	37.06%	309,974.00	3,265.00	36.67%
Workers' Compensation	5,821	3,438	41,251	14.11%	41,349.00	98.00	14.08%
Health Insurance	221,029	52,966	635,595	34.78%	632,393.00	(3,202.00)	34.95%
Health Savings Account	96,000	8,900	106,801	89.89%	102,301.00		93.84%
Dental Insurance	32,668	6,622	79,469	41.11%	79,060.00	(409.00)	41.32%
Life Insurance	1,996	405	4,857	41.10%	4,872.00	15.00	40.97%
Vision Insurance	9,211	1,999	23,984	38.41%	23,899.00		38.54%
Pension	291,784	57,019	684,230	42.64%	685,165.00	935.00	42.59%
Unemployment Benefits	-	608	7,300	0.00%	7,300.00	-	0.00%
Short-Term Disability	8,759	1,869	22,422	39.07%	22,566.00	144.00	38.82%
MERS UAL Expense	22,055	2,770	33,234	66.36%	33,234.00	-	66.36%
Total SALARY & FRINGE EXPENSE	2,379,324	502,475	6,029,700	39.46%	6,076,104.00	46,404.00	39.16%
----- OPERATING EXPENSE -----							
Travel-Mileage	241	-	-	0.00%	-	-	0.00%
Travel-Other Expenses	9,673	2,997	35,960	26.90%	43,834.00	7,874.00	22.07%
Travel-Clients	-	8	100	0.00%	100.00	-	0.00%
Travel-Meals	665	382	4,580	14.53%	5,580.00	1,000.00	11.92%
Contractual	210,224	73,153	877,834	23.95%	808,584.00	(69,250.00)	26.00%
Equipment	-	-	-	0.00%	-	-	0.00%
Computers Equipment & Supplies	16,465	5,263	63,150	26.07%	64,884.00	1,734.00	25.38%
Computer Software/Subscriptions	14,148	2,973	35,674	39.66%	108,752.00	73,078.00	13.01%
Supplies	18,619	6,202	74,427	25.02%	87,110.00	12,683.00	21.37%
Supplies-Medical	2,657	1,114	13,372	19.87%	13,172.00	(200.00)	20.17%
Supplies-Pharmaceutical	53,037	19,026	228,307	23.23%	228,307.00	-	23.23%
Medical Services-Dr Bills	2,967	554	6,650	44.62%	10,750.00	4,100.00	27.60%
Lab Fees	790	843	10,119	7.81%	10,944.00	825.00	7.22%
Pamphlets & Brochures	201	479	5,750	3.50%	6,261.00	511.00	3.21%
Outreach Materials	898	4,102	49,227	1.83%	55,515.00	6,288.00	1.62%
Recruitment Advertising	405	471	5,650	7.17%	5,650.00	-	7.17%
Membership Fees	8,973	868	10,411	86.19%	5,923.00	(4,488.00)	151.49%
Books/Subscriptions/Film	346	165	1,977	17.48%	1,843.00	(134.00)	18.75%
Insurance	20,019	3,573	42,880	46.69%	39,160.00	(3,720.00)	51.12%
License Fees to St of Mi	1,265	1,483	17,797	7.11%	17,472.00	(325.00)	7.24%
Food Safety Certification Classes Exp	2,393	392	4,700	50.92%	4,700.00	-	50.92%
Repairs & Maintenance	332	579	6,950	4.78%	7,670.00	720.00	4.33%
Employee Training & Conferences	22,944	3,238	38,855	59.05%	130,770.00	91,915.00	17.55%
Postage & Shipping	4,293	1,278	15,335	28.00%	15,826.00	491.00	27.13%
Telephone	17,808	4,220	50,640	35.16%	50,640.00	-	35.16%
Cellular Phone	11,058	3,530	42,356	26.11%	30,075.00	(12,281.00)	36.77%
MCDC Rental Expense	29,300	5,860	70,320	41.67%	70,320.00	-	41.67%
Rental Expenditures	3,041	83	1,000	304.08%	9,045.00	8,045.00	33.62%
Lease Expenditures	53,348	10,420	125,039	42.67%	127,639.00	2,600.00	41.80%
Miscellaneous Expense	10,147	4,040	48,482	20.93%	81,761.00	33,279.00	12.41%
Local Match Expenses	-	-	-	0.00%	264.00	264.00	0.00%
Transportation Related Expenses	-	-	-	0.00%	19,000.00	19,000.00	0.00%
Cash Short/Over	-	-	-	0.00%	-	-	0.00%
Credit Card Discount Fees	2,884	705	8,458	34.10%	8,459.00	1.00	34.09%
County Central Services Local Support	217,828	43,566	522,788	41.67%	522,788.00	-	41.67%
Federally Funded Vaccine Expense - Inkind	-	21,083	253,000	0.00%	253,000.00	-	0.00%
Total OPERATING EXPENSE	736,971	222,649	2,671,788	27.58%	2,845,798.00	174,010.00	25.90%
Total EXPENSES	3,116,294	725,124	8,701,488	35.81%	8,921,902.00	220,414.00	34.93%
Excess (Deficiency) of Revenue Sources Over (Under) Expenditures	132,714	453,923	-	-	-	-	-

APPROVED
TO
PAY
REPORT
#1

A/P Batch Listing - Invoice (APIBTCLZ)

From Batch Number [1163] To [1163]
From Batch Date [2/28/2024] To [2/28/2024]
Type [Entered, Imported, Generated, Recurring, External]
Status [Open, Ready To Post, Posted]
Reprint Previously Printed Batches [Yes]
Show Schedules [Yes]
Show Job Details [Yes]
Show Tax Details [Yes]
Show Comments [Yes]
Show Optional Fields [Yes]

Batch No.: 1163 **Description:** PO INVOICES FOR WEEK OF 2.26.2024 **Total Amount:** 10,466.80
Batch Date: 2/28/2024 **Type:** External **Source Application:** PO **No. of Entries:** 7
Last Edited: 2/28/2024 **Status:** Posted

Entry No.: 1 OFFICE SUPPLIES **Vendor:** HENRYS HENRY SCHEIN, INC.
Document Number: INV# 74432628 **Document Type:** Invoice **Remit-To:** 10241 HENRY SCHEIN, INC.
PO Number: PO00000000000000001964 **Document Date:** 2/21/2024 **Posting Date:** 2/20/2024 **Year - Period:** 2024 - 05
Account Set: ACI **Import Declaration Number:** **Tax Group:** TG
Terms: DUEUBD T **Due Date:** 2/21/2024

Distribution Code	G/L Account	Account Description	Detail Desc/ Tax Auth	Net Dist. Amt.	Allocated Tax	Est. Tax Withheld	Rev Charge
	72601-520	Supplies-IMMS 520	HENRY SCHEIN-CAVI	23.95			
			TA	0.00			
	72601-460	Supplies-WIC 460	HENRY SCHEIN-CAVI	35.51			
			TA	0.00			
	72601-462	Supplies-STD 462	HENRY SCHEIN-CAVI	12.40			
			TA	0.00			
			Total:	<u>71.86</u>			

Entry No.: 2 DENTAL SUPPLIES **Vendor:** BENCO BENCO DENTAL SUPPLY CO
Document Number: INV# 1T972305 **Document Type:** Invoice **Remit-To:** POBOX BENCO DENTAL CO
PO Number: PO00000000000000001968 **Document Date:** 2/27/2024 **Posting Date:** 2/26/2024 **Year - Period:** 2024 - 05
Account Set: ACTSET **Import Declaration Number:** **Tax Group:** TG
Terms: TERM T **Due Date:** 2/27/2024

Distribution Code	G/L Account	Account Description	Detail Desc/ Tax Auth	Net Dist. Amt.	Allocated Tax	Est. Tax Withheld	Rev Charge
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A/P Batch Listing - Invoice (APIBTCLZ)

Distribution Code	G/L Account	Account Description	Detail Desc/ Tax Auth	Net Dist. Amt.	Allocated Tax	Est. Tax Withheld	Rev Charge
	72601-190	Supplies-PPE 190	BENCO-DENTAL SUPI	572.43			
			TA	0.00			
			Total:	<u>572.43</u>			

Entry No.: 3 **MEDICAL SUPPLIES** **Vendor:** MCKESSON MCKESSON MEDICAL-SURGIC/

Document Number: INV# 21760619 **Document Type:** Invoice **Remit-To:** 936279 MCKESSON MEDICAL-SURGICAL

PO Number: PO00000000000000001970 **Document Date:** 2/27/2024 **Posting Date:** 2/26/2024 **Year - Period:** 2024 - 05

Account Set: ACTSET **Import Declaration Number:** **Tax Group:** TG

Terms: TERM T **Due Date:** 2/27/2024

Distribution Code	G/L Account	Account Description	Detail Desc/ Tax Auth	Net Dist. Amt.	Allocated Tax	Est. Tax Withheld	Rev Charge
	72603-530	Supplies-Medical-CD 530	MCKESSON-SPECIME	35.14			
			TA	0.00			
			Total:	<u>35.14</u>			

Entry No.: 4 **VACCINE** **Vendor:** SANOFI SANOFI PASTEUR INC.

Document Number: INV# 922238242 **Document Type:** Invoice **Remit-To:** SANOFI SANOFI PASTEUR

PO Number: PO00000000000000001973 **Document Date:** 2/27/2024 **Posting Date:** 2/26/2024 **Year - Period:** 2024 - 05

Account Set: AC1 **Import Declaration Number:** **Tax Group:** TG

Terms: DUEUBD T **Due Date:** 2/27/2024

Distribution Code	G/L Account	Account Description	Detail Desc/ Tax Auth	Net Dist. Amt.	Allocated Tax	Est. Tax Withheld	Rev Charge
	72604-520	Supplies-Pharmaceutical-IMMS 520	SANOFI-BEYFORTUS/	4,706.43			
			TA	0.00			
			Total:	<u>4,706.43</u>			

Entry No.: 5 **VACCINE** **Vendor:** SANOFI SANOFI PASTEUR INC.

Document Number: INV# 922238200 **Document Type:** Invoice **Remit-To:** SANOFI SANOFI PASTEUR

PO Number: PO00000000000000001972 **Document Date:** 2/27/2024 **Posting Date:** 2/26/2024 **Year - Period:** 2024 - 05

Account Set: AC1 **Import Declaration Number:** **Tax Group:** TG

Terms: DUEUBD T **Due Date:** 2/27/2024

A/P Batch Listing - Invoice (APIBTCLZ)

Distribution Code	G/L Account	Account Description	Detail Desc/ Tax Auth	Net Dist. Amt.	Allocated Tax	Est. Tax Withheld	Rev Charge
	72604-520	Supplies-Pharmaceutical-IMMS 520	SANOFI-BEYFORTUS/ TA	4,706.43 0.00			
			Total:	<u>4,706.43</u>			

Entry No.: 6	OFFICE SUPPLIES	Vendor:	STAPLE STAPLES CONTRACT & COMMERIC				
Document Number:	INV# 8073407828	Document Type: Invoice	Remit-To:	SADVAN STAPLES			
PO Number:	PO00000000000000001971	Document Date: 2/27/2024	Posting Date:	2/27/2024	Year - Period: 2024 - 05		
Account Set:	ACI	Import Declaration Number:			Tax Group:	TG	
Terms:	DUEUBD T	Due Date:	2/27/2024				

Distribution Code	G/L Account	Account Description	Detail Desc/ Tax Auth	Net Dist. Amt.	Allocated Tax	Est. Tax Withheld	Rev Charge
	72601-140	Supplies-ADM 140	STAPLES-INK CARTRI TA	65.09 0.00			
			Total:	<u>65.09</u>			

Entry No.: 7	OFFICE SUPPLIES	Vendor:	STAPLE STAPLES CONTRACT & COMMERIC				
Document Number:	INV# 8073344881	Document Type: Invoice	Remit-To:	SADVAN STAPLES			
PO Number:	PO00000000000000001965	Document Date: 2/22/2024	Posting Date:	2/21/2024	Year - Period: 2024 - 05		
Account Set:	ACI	Import Declaration Number:			Tax Group:	TG	
Terms:	DUEUBD T	Due Date:	2/22/2024				

Distribution Code	G/L Account	Account Description	Detail Desc/ Tax Auth	Net Dist. Amt.	Allocated Tax	Est. Tax Withheld	Rev Charge
	72601-140	Supplies-ADM 140	STAPLES-OFFICE SUP TA	109.33 0.00			
	72601-190	Supplies-PPE 190	STAPLES-INK CARTRI TA	200.09 0.00			
			Total:	<u>309.42</u>			

--- Batch Summary ---

Documents	
Total Invoices	10,466.80
Total Credit Notes	0.00

A/P Batch Listing - Invoice (APIBTCLZ)

Total Debit Notes	0.00
Total Interest	0.00
Total for Batch 1,163	<u>10,466.80</u>

T: Terms have been edited

7 entries printed

1 batch printed

APPROVED
TO
PAY
REPORT
#2

A/P Batch Listing - Invoice (APIBTCLZ)

From Batch Number [1164] To [1164]
From Batch Date [2/28/2024] To [2/28/2024]
Type [Entered, Imported, Generated, Recurring, External]
Status [Open, Ready To Post, Posted]
Reprint Previously Printed Batches [Yes]
Show Schedules [Yes]
Show Job Details [Yes]
Show Tax Details [Yes]
Show Comments [Yes]
Show Optional Fields [Yes]

Batch No.: 1164 **Description:** AP INVOICES FOR WEEK OF 2.26.2024 **Total Amount:** 666.53
Batch Date: 2/28/2024 **Type:** Entered **Source Application:** AP **No. of Entries:** 8
Last Edited: 2/28/2024 **Status:** Posted

Entry No.: 1 VACCINE RETURN **Vendor:** SANOFI SANOFI PASTEUR INC.
Document Number: CM 918749251 **Document Type:** Credit Note **Remit-To:** SANOFI SANOFI PASTEUR
Document Date: 2/28/2024 **Posting Date:** 2/28/2024 **Year - Period:** 2024 - 05
Account Set: ACI **Import Declaration Number:** **Tax Group:** TG

Distribution Code	G/L Account	Account Description	Detail Desc/ Tax Auth	Net Dist. Amt.	Allocated Tax	Est. Tax Withheld	Rev Charge
	72604-520	Supplies-Pharmaceutical-IMMS 520	SANOFI-EXPIRED VAC	-462.47			
			TA	0.00			
			Total:	<u>-462.47</u>			

Entry No.: 2 STAMPS **Vendor:** USPS UNITED STATES POSTAL SERVICE
Document Number: 200 FOREVER STAMPS **Document Type:** Invoice **Remit-To:** USPS UNITED STATES POSTAL SERVICE
Document Date: 2/28/2024 **Posting Date:** 2/28/2024 **Year - Period:** 2024 - 05
Account Set: ACI **Import Declaration Number:** **Tax Group:** TG
Terms: DUEUBD **Due Date:** 2/28/2024

Distribution Code	G/L Account	Account Description	Detail Desc/ Tax Auth	Net Dist. Amt.	Allocated Tax	Est. Tax Withheld	Rev Charge
	93200-540	Postage-CSHCS 540	USPS-200 FOREVER S	136.00			
			TA	0.00			
			Total:	<u>136.00</u>			

Entry No.: 3 INSTALLATION **Vendor:** DBI DBI HOLDING CO.

A/P Batch Listing - Invoice (APIBTCLZ)

Document Number: INV# 315306	Document Type: Invoice	Remit-To: DBI DBI BUSINESS INTERIORS
Account Set: AC1	Document Date: 2/27/2024	Posting Date: 2/27/2024
Terms: DUEUBD	Due Date: 2/27/2024	Year - Period: 2024 - 05
	Import Declaration Number:	Tax Group: TG

Distribution Code	G/L Account	Account Description	Detail Desc/ Tax Auth	Net Dist. Amt.	Allocated Tax	Est. Tax Withheld	Rev Charge
	71706-140	Contractual-ADM 140	DBI-URBAN WALL IN:	60.00			
			TA	0.00			
			Total:	<u>60.00</u>			

Entry No.: 4	REGISTRATION	Vendor: MEHA MICHIGAN ENVIRONMENTAL HEALTH ASSOC
Document Number: INV# 06388	Document Type: Invoice	Remit-To: MEHA MICHIGAN ENVIRONMENTAL HEALTH ASSOC
Account Set: AC1	Document Date: 2/28/2024	Posting Date: 2/28/2024
Terms: DUEUBD	Due Date: 2/28/2024	Year - Period: 2024 - 05
	Import Declaration Number:	Tax Group: TG
	1099 / CPRS Code: 7	1099 / CPRS Amt.: 190.00

Distribution Code	G/L Account	Account Description	Detail Desc/ Tax Auth	Net Dist. Amt.	Allocated Tax	Est. Tax Withheld	Rev Charge
	93100-200	Training/Conferences-Gen EH 200	MEHA-CONFERENCE	190.00			
			TA	0.00			
			Total:	<u>190.00</u>			

Entry No.: 5	CONF REGISTRATION	Vendor: MEHA MICHIGAN ENVIRONMENTAL HEALTH ASSOC
Document Number: INV# 06173	Document Type: Invoice	Remit-To: MEHA MICHIGAN ENVIRONMENTAL HEALTH ASSOC
Account Set: AC1	Document Date: 2/28/2024	Posting Date: 2/28/2024
Terms: DUEUBD	Due Date: 2/28/2024	Year - Period: 2024 - 05
	Import Declaration Number:	Tax Group: TG
	1099 / CPRS Code: 7	1099 / CPRS Amt.: 190.00

Distribution Code	G/L Account	Account Description	Detail Desc/ Tax Auth	Net Dist. Amt.	Allocated Tax	Est. Tax Withheld	Rev Charge
	93100-200	Training/Conferences-Gen EH 200	MEHA-CONFERENCE	190.00			
			TA	0.00			
			Total:	<u>190.00</u>			

A/P Batch Listing - Invoice (APIBTCLZ)

Entry No.: 6	CONF REGISTRATION	Vendor:	MEHA MICHIGAN ENVIRONMENTAL HEALTH ASSOC		
Document Number:	INV# 06389	Document Type:	Invoice	Remit-To:	MEHA MICHIGAN ENVIRONMENTAL HEALTH ASSOC
Account Set:	AC1	Document Date:	2/28/2024	Posting Date:	2/28/2024
Terms:	DUEUBD	Due Date:	2/28/2024	Year - Period:	2024 - 05
		Import Declaration Number:		Tax Group:	TG
				1099 / CPRS Code:	7
				1099 / CPRS Amt.:	190.00

Distribution Code	G/L Account	Account Description	Detail Desc/ Tax Auth	Net Dist. Amt.	Allocated Tax	Est. Tax Withheld	Rev Charge
	93100-200	Training/Conferences-Gen EH 200	MEHA-CONFERENCE	190.00			
			TA	0.00			
			Total:	190.00			

Entry No.: 7	CONF REGISTRATION	Vendor:	MEHA MICHIGAN ENVIRONMENTAL HEALTH ASSOC		
Document Number:	SHANE ADAMS	Document Type:	Invoice	Remit-To:	MEHA MICHIGAN ENVIRONMENTAL HEALTH ASSOC
Account Set:	AC1	Document Date:	2/28/2024	Posting Date:	2/28/2024
Terms:	DUEUBD	Due Date:	2/28/2024	Year - Period:	2024 - 05
		Import Declaration Number:		Tax Group:	TG
				1099 / CPRS Code:	7
				1099 / CPRS Amt.:	190.00

Distribution Code	G/L Account	Account Description	Detail Desc/ Tax Auth	Net Dist. Amt.	Allocated Tax	Est. Tax Withheld	Rev Charge
	93100-200	Training/Conferences-Gen EH 200	MEHA-CONF REGISTI	190.00			
			TA	0.00			
			Total:	190.00			

Entry No.: 8	EMPLOYEE MEDICAL	Vendor:	SHPCP SPECTRUM HEALTH PRIMARY CARE		
Document Number:	INV# 805867	Document Type:	Invoice	Remit-To:	COREWE COREWELL HEALTH
Account Set:	AC1	Document Date:	2/19/2024	Posting Date:	2/19/2024
Terms:	DUEUBD	Due Date:	2/19/2024	Year - Period:	2024 - 05
		Import Declaration Number:		Tax Group:	TG
				1099 / CPRS Code:	6
				1099 / CPRS Amt.:	173.00

Distribution Code	G/L Account	Account Description	Detail Desc/ Tax Auth	Net Dist. Amt.	Allocated Tax	Est. Tax Withheld	Rev Charge
	84100-400	Medical Services-Gen PH 400	COREWELL-RESIRAT	173.00			
			TA	0.00			

A/P Batch Listing - Invoice (APIBTCLZ)

Total: 173.00

--- Batch Summary ---

Documents	
Total Invoices	1,129.00
Total Credit Notes	-462.47
Total Debit Notes	0.00
Total Interest	0.00
Total for Batch 1,164	<u>666.53</u>

8 entries printed

1 batch printed

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A/P Batch Listing - Invoice (APIBTCLZ)

From Batch Number [1165] To [1165]
From Batch Date [3/6/2024] To [3/6/2024]
Type [Entered, Imported, Generated, Recurring, External]
Status [Open, Ready To Post, Posted]
Reprint Previously Printed Batches [Yes]
Show Schedules [Yes]
Show Job Details [Yes]
Show Tax Details [Yes]
Show Comments [Yes]
Show Optional Fields [Yes]

Batch No.: 1165	Description: PO INVOICES FOR WEEK OF 3.4.2024	Total Amount: 8,618.61
Batch Date: 3/6/2024	Type: External	Source Application: PO
Last Edited: 3/6/2024	Status: Posted	No. of Entries: 7

Entry No.: 1	OFFICE SUPPLIES	Vendor: MCKESSON MCKESSON MEDICAL-SURGIC/
Document Number: INV#21790572 & 2179066	Document Type: Invoice	Remit-To: 936279 MCKESSON MEDICAL-SURGICAL
PO Number: PO0000000000000000001977	Document Date: 3/5/2024	Posting Date: 3/4/2024
Account Set: ACTSET	Import Declaration Number:	Year - Period: 2024 - 06
Terms: TERM T	Due Date: 3/5/2024	Tax Group: TG

Distribution Code	G/L Account	Account Description	Detail Desc/ Tax Auth	Net Dist. Amt.	Allocated Tax	Est. Tax Withheld	Rev Charge
	72603-520	Supplies-Medical-IMMS 520	MCKESSON-SHARP C	86.84			
			TA	0.00			
	72601-215	Supplies-Food 215	MCKESSON-ALCOHO	54.51			
			TA	0.00			
			Total:	141.35			

Entry No.: 2	VACCINE	Vendor: MERCK MERCK & CO., INC.
Document Number: INV# 7017474416	Document Type: Invoice	Remit-To: 94000 MERCK SHARP & DOHME LLC
PO Number: PO0000000000000000001975	Document Date: 3/6/2024	Posting Date: 3/4/2024
Account Set: ACI	Import Declaration Number:	Year - Period: 2024 - 06
Terms: DUEUBD T	Due Date: 3/6/2024	Tax Group: TG

Distribution Code	G/L Account	Account Description	Detail Desc/ Tax Auth	Net Dist. Amt.	Allocated Tax	Est. Tax Withheld	Rev Charge
	72604-520	Supplies-Pharmaceutical-IMMS 520	MERCK-GARDASIL &	3,758.47			
			TA	0.00			

A/P Batch Listing - Invoice (APIBTCLZ)

Total: 3,758.47

Entry No.: 3 VACCINE **Vendor:** MERCK MERCK & CO., INC.
Document Number: INV# 7017475219 **Document Type:** Invoice **Remit-To:** 94000 MERCK SHARP & DOHME LLC
PO Number: PO00000000000000001981 **Document Date:** 3/6/2024 **Posting Date:** 3/4/2024 **Year - Period:** 2024 - 06
Account Set: AC1 **Import Declaration Number:** **Tax Group:** TG
Terms: DUEUBD T **Due Date:** 3/6/2024

Distribution Code	G/L Account	Account Description	Detail Desc/ Tax Auth	Net Dist. Amt.	Allocated Tax	Est. Tax Withheld	Rev Charge
	72604-520	Supplies-Pharmaceutical-IMMS 520	MERCK-MMR	906.84			
			TA	0.00			
			Total:	<u>906.84</u>			

Entry No.: 4 VACCINE **Vendor:** MERCK MERCK & CO., INC.
Document Number: INV#7017475220 **Document Type:** Invoice **Remit-To:** 94000 MERCK SHARP & DOHME LLC
PO Number: PO00000000000000001982 **Document Date:** 3/6/2024 **Posting Date:** 3/4/2024 **Year - Period:** 2024 - 06
Account Set: AC1 **Import Declaration Number:** **Tax Group:** TG
Terms: DUEUBD T **Due Date:** 3/6/2024

Distribution Code	G/L Account	Account Description	Detail Desc/ Tax Auth	Net Dist. Amt.	Allocated Tax	Est. Tax Withheld	Rev Charge
	72604-520	Supplies-Pharmaceutical-IMMS 520	MERCK-MMR	906.84			
			TA	0.00			
			Total:	<u>906.84</u>			

Entry No.: 5 VACCINE **Vendor:** GSK GLAXOSMITHKLINE PHARMACEUTICA
Document Number: INV# 8254265179 **Document Type:** Invoice
PO Number: PO00000000000000001974 **Document Date:** 3/5/2024 **Posting Date:** 3/4/2024 **Year - Period:** 2024 - 06
Account Set: ACTSET **Import Declaration Number:** **Tax Group:** TG
Terms: TERM T **Due Date:** 3/5/2024

Distribution Code	G/L Account	Account Description	Detail Desc/ Tax Auth	Net Dist. Amt.	Allocated Tax	Est. Tax Withheld	Rev Charge
	72604-520	Supplies-Pharmaceutical-IMMS 520	GSK-SHINGRIX & ENO	2,473.83			
			TA	0.00			
			Total:	<u>2,473.83</u>			

A/P Batch Listing - Invoice (APIBTCLZ)

Entry No.: 6	OFFICE SUPPLIES	Vendor:	AMAZON AMAZON CAPITAL SERVICES, INC		
Document Number:	INV IJLQFQ1HK3R	Document Type:	Invoice	Remit-To:	CAPITA AMAZON CAPITAL SERVICES
PO Number:	PO00000000000000001969	Document Date:	2/28/2024	Posting Date:	2/28/2024
Account Set:	AC1	Import Declaration Number:		Year - Period:	2024 - 05
Terms:	DUEUBD T	Due Date:	2/28/2024	Tax Group:	TG

Distribution Code	G/L Account	Account Description	Detail Desc/ Tax Auth	Net Dist. Amt.	Allocated Tax	Est. Tax Withheld	Rev Charge
	72601-190	Supplies-PPE 190	AMAZON-DENTAL SU	392.72			
			TA	0.00			
			Total:	<u>392.72</u>			

Entry No.: 7	BUSINESS CARDS	Vendor:	INTERN INTERNATIONAL MINUTE PRESS		
Document Number:	INV# 35839	Document Type:	Invoice	Remit-To:	INTERN INTERNATIONAL MINUTE PRESS
PO Number:	PO00000000000000001967	Document Date:	2/28/2024	Posting Date:	2/28/2024
Account Set:	AC1	Import Declaration Number:		Year - Period:	2024 - 05
Terms:	DUEUBD T	Due Date:	2/28/2024	Tax Group:	TG

Distribution Code	G/L Account	Account Description	Detail Desc/ Tax Auth	Net Dist. Amt.	Allocated Tax	Est. Tax Withheld	Rev Charge
	72601-462	Supplies-STD 462	INTER MINUTE PRES:	38.56			
			TA	0.00			
			Total:	<u>38.56</u>			

--- Batch Summary ---

Documents	
Total Invoices	8,618.61
Total Credit Notes	0.00
Total Debit Notes	0.00
Total Interest	0.00
Total for Batch 1,165	<u>8,618.61</u>

T: Terms have been edited

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A/P Batch Listing - Invoice (APIBTCLZ)

From Batch Number [1166] To [1166]
From Batch Date [3/6/2024] To [3/6/2024]
Type [Entered, Imported, Generated, Recurring, External]
Status [Open, Ready To Post, Posted]
Reprint Previously Printed Batches [Yes]
Show Schedules [Yes]
Show Job Details [Yes]
Show Tax Details [Yes]
Show Comments [Yes]
Show Optional Fields [Yes]

Batch No.: 1166	Description: AP INVOICES FOR WEEK OF 3.4.2024	Total Amount: 126,105.34
Batch Date: 3/6/2024	Type: Entered	Source Application: AP
Last Edited: 3/6/2024	Status: Posted	No. of Entries: 27

Entry No.: 1	CREDIT-RETURNED VACCINE	Vendor: MERCK MERCK & CO., INC.
Document Number: CM# 7045919013	Document Type: Credit Note	Remit-To: 94000 MERCK SHARP & DOHME LLC
	Document Date: 2/29/2024	Posting Date: 2/29/2024
Account Set: ACI	Import Declaration Number:	Year - Period: 2024 - 05
		Tax Group: TG

<u>Distribution Code</u>	<u>G/L Account</u>	<u>Account Description</u>	<u>Detail Desc/ Tax Auth</u>	<u>Net Dist. Amt.</u>	<u>Allocated Tax</u>	<u>Est. Tax Withheld</u>	<u>Rev Charge</u>
	72604-520	Supplies-Pharmaceutical-IMMS 520	MERCK-CREDIT RETI	-358.78			
			TA	0.00			
			Total:	<u>-358.78</u>			

Entry No.: 2	ANNUAL SUBSCRIPTION	Vendor: PATAGONIA PATAGONIA HEALTH INC
Document Number: INV# 10881	Document Type: Invoice	
	Document Date: 2/20/2024	Posting Date: 2/20/2024
Account Set: ACTSET	Import Declaration Number:	Year - Period: 2024 - 05
Terms: TERM	Due Date: 2/20/2024	Tax Group: TG

<u>Distribution Code</u>	<u>G/L Account</u>	<u>Account Description</u>	<u>Detail Desc/ Tax Auth</u>	<u>Net Dist. Amt.</u>	<u>Allocated Tax</u>	<u>Est. Tax Withheld</u>	<u>Rev Charge</u>
	71706-461	Contractual-Clinic Health Services/L	PATAGONIA-ANNUAL	865.79			
			TA	0.00			
	71706-462	Contractual-STD 462	PATAGONIA-ANNUAL	4,040.35			
			TA	0.00			
	71706-480	Contractual-MCRH 480	PATAGONIA-ANNUAL	1,154.39			

A/P Batch Listing - Invoice (APIBTCLZ)

Distribution Code	G/L Account	Account Description	Detail Desc/ Tax Auth	Net Dist. Amt.	Allocated Tax	Est. Tax Withheld	Rev Charge
			TA	0.00			
	71706-520	Contractual-IMMS 520	PATAGONIA-ANNUAL	7,792.10			
			TA	0.00			
	71706-530	Contractual-CD 530	PATAGONIA-ANNUAL	288.59			
			TA	0.00			
	71706-540	Contractual-CSHCS 540	PATAGONIA-ANNUAL	5,194.74			
			TA	0.00			
	71706-568	Contractual-Vision 568	PATAGONIA-ANNUAL	1,731.58			
			TA	0.00			
	71706-569	Contractual-Hearing 569	PATAGONIA-ANNUAL	1,731.58			
			TA	0.00			
	71706-444	Contractual-OD2A PH 444	PATAGONIA-ANNUAL	6,060.52			
			TA	0.00			
			Total:	<u>28,859.64</u>			

Entry No.: 3	ANNUAL SUBSCRIPTION-2 LICENSE	Vendor:	PATAGONIA PATAGONIA HEALTH INC				
Document Number:	INV# 10973	Document Type:	Invoice	Posting Date:	2/23/2024	Year - Period:	2024 - 05
Account Set:	ACTSET	Document Date:	2/23/2024	Import Declaration Number:		Tax Group:	TG
Terms:	TERM	Due Date:	2/23/2024				

Distribution Code	G/L Account	Account Description	Detail Desc/ Tax Auth	Net Dist. Amt.	Allocated Tax	Est. Tax Withheld	Rev Charge
	71706-461	Contractual-Clinic Health Services/L	PATAGONIA-ANNUAL	66.24			
			TA	0.00			
	71706-462	Contractual-STD 462	PATAGONIA-ANNUAL	309.12			
			TA	0.00			
	71706-480	Contractual-MCRH 480	PATAGONIA-ANNUAL	88.32			
			TA	0.00			
	71706-520	Contractual-IMMS 520	PATAGONIA-ANNUAL	596.16			
			TA	0.00			
	71706-530	Contractual-CD 530	PATAGONIA-ANNUAL	22.08			
			TA	0.00			
	71706-540	Contractual-CSHCS 540	PATAGONIA-ANNUAL	397.44			
			TA	0.00			

A/P Batch Listing - Invoice (APIBTCLZ)

Distribution Code	G/L Account	Account Description	Detail Desc/ Tax Auth	Net Dist. Amt.	Allocated Tax	Est. Tax Withheld	Rev Charge
	71706-568	Contractual-Vision 568	PATAGONIA-ANNUAL TA	132.48 0.00			
	71706-569	Contractual-Hearing 569	PATAGONIA-ANNUAL TA	132.48 0.00			
	71706-444	Contractual-OD2A PH 444	PATAGONIA-ANNUAL TA	463.68 0.00			
			Total:	<u>2,208.00</u>			

Entry No.: 4 REFUND-OVERPAYMENT **Vendor:** SHERWOOD SHERWOOD FOREST
Document Number: REFUND-OVER PAYMENT **Document Type:** Invoice
Document Date: 2/29/2024 **Posting Date:** 2/29/2024 **Year - Period:** 2024 - 05
Account Set: ACTSET **Import Declaration Number:** **Tax Group:** TG
Terms: TERM **Due Date:** 2/29/2024

Distribution Code	G/L Account	Account Description	Detail Desc/ Tax Auth	Net Dist. Amt.	Allocated Tax	Est. Tax Withheld	Rev Charge
	35000-002	Liab-Ins Pmt Errors	SHERWOOD FOREST- TA	8.00 0.00			
			Total:	<u>8.00</u>			

Entry No.: 5 REPLENISH PETTY CASH **Vendor:** PETTYE IMPREST CASH - EATON COUNTY
Document Number: REPLENISH PETTY CASH **Document Type:** Invoice
Document Date: 3/6/2024 **Posting Date:** 3/6/2024 **Year - Period:** 2024 - 06
Account Set: AC1 **Import Declaration Number:** **Tax Group:** TG
Terms: DUEUBD **Due Date:** 3/6/2024

Distribution Code	G/L Account	Account Description	Detail Desc/ Tax Auth	Net Dist. Amt.	Allocated Tax	Est. Tax Withheld	Rev Charge
	93200-540	Postage-CSHCS 540	PETTY CASH-POSTAC TA	0.40 0.00			
	93200-540	Postage-CSHCS 540	PETTY CASH-POSTAC TA	0.30 0.00			
	93902-215	Vehicle Related Expense, Food Service	PETTY CASH-OIL CH/ TA	49.42 0.00			
	72601-999	Supplies-999	PETTY CASH-SNACK:	54.95			

A/P Batch Listing - Invoice (APIBTCLZ)

Distribution Code	G/L Account	Account Description	Detail Desc/ Tax Auth	Net Dist. Amt.	Allocated Tax	Est. Tax Withheld	Rev Charge
			TA	0.00			
	71601-481	Travel-Other-MSS-HRA 481	PETTY CASH-PARKIN	10.00			
			TA	0.00			
	71601-481	Travel-Other-MSS-HRA 481	PETTY CASH-PARKIN	10.00			
			TA	0.00			
	72601-441	Supplies-MCH 441	PETTY CASH-BABY C	16.23			
			TA	0.00			
	35001-000	Wellness-IST Team funds	PETTY CASH-WELLN	28.02			
			TA	0.00			
	72601-999	Supplies-999	PETTY CASH-MEETIN	16.48			
			TA	0.00			
	93902-235	Vehicle Related Expense, On-Site Sev	PETTY CASH-CAR W/	11.00			
			TA	0.00			
	72601-460	Supplies-WIC 460	PETTY CASH-BABY C	31.35			
			TA	0.00			
	93902-235	Vehicle Related Expense, On-Site Sev	PETTY CASH-CAR W/	11.00			
			TA	0.00			
	72601-520	Supplies-IMMS 520	PETTY CASH-CLINIC	13.72			
			TA	0.00			
	93902-235	Vehicle Related Expense, On-Site Sev	PETTY CASH-CAR W/	9.00			
			TA	0.00			
	93902-235	Vehicle Related Expense, On-Site Sev	PETTY CASH-CAR W/	14.00			
			TA	0.00			
	72601-999	Supplies-999	PETTY CASH-SNACK!	8.74			
			TA	0.00			
	93902-400	Vehicle Related Expense, General PH	PETTY CASH-CAR W/	8.00			
			TA	0.00			
	01900-006	Petty Cash-Eaton CH	PETTY CASH-REPLEN	10.00			
			TA	0.00			
	72601-215	Supplies-Food 215	PETTY CASH-DONUT	15.82			
			TA	0.00			
	72601-999	Supplies-999	PETTY CASH-SNACK!	31.37			
			TA	0.00			
	72601-459	Supplies-WIC Breastfeeding 459	PETTY CASH-BABY C	26.32			
			TA	0.00			

A/P Batch Listing - Invoice (APIBTCLZ)

Distribution Code	G/L Account	Account Description	Detail Desc/ Tax Auth	Net Dist. Amt.	Allocated Tax	Est. Tax Withheld	Rev Charge
	95000-140	Cash Short/Over-ADM 140	PETTY CASH-OVERA	-0.50			
			TA	0.00			
			Total:	<u>375.62</u>			

Entry No.: 6	MONTHLY CONSULT FOR MARCH	Vendor:	RGIELINCKI REAGAN GIELINCKI				
Document Number:	MARCH24 CONSULT	Document Type: Invoice	Document Date: 3/6/2024	Posting Date: 3/6/2024	Year - Period: 2024 - 06		
Account Set:	ACTSET	Import Declaration Number:			Tax Group: TG		
Terms:	TERM	Due Date: 3/6/2024		1099 / CPRS Code: 7	1099 / CPRS Amt.:	1,690.00	

Distribution Code	G/L Account	Account Description	Detail Desc/ Tax Auth	Net Dist. Amt.	Allocated Tax	Est. Tax Withheld	Rev Charge
	71706-459	Contractual- WIC Breastfeeding 459	R GIELINCKI-WIC CO	422.50			
			TA	0.00			
	71706-441	Contractual-MCH 441	R GIELINCKI-BABY C	1,267.50			
			TA	0.00			
			Total:	<u>1,690.00</u>			

Entry No.: 7	IT SUPPORT FOR MARCH	Vendor:	ECTREA EATON COUNTY TREASURER				
Document Number:	IT SUPPORT MARCH2024	Document Type: Invoice	Document Date: 3/6/2024	Remit-To: CONTRO EATON COUNTY	Posting Date: 3/6/2024	Year - Period: 2024 - 06	
Account Set:	AC1	Import Declaration Number:			Tax Group: TG		
Terms:	DUEUBD	Due Date: 3/6/2024					

Distribution Code	G/L Account	Account Description	Detail Desc/ Tax Auth	Net Dist. Amt.	Allocated Tax	Est. Tax Withheld	Rev Charge
	71706-999	Contractual-999	EATON COUNTY-IT SU	10,833.33			
			TA	0.00			
			Total:	<u>10,833.33</u>			

Entry No.: 8	HEALTH INS PREMIUM FOR MARCH	Vendor:	ECTREA EATON COUNTY TREASURER				
Document Number:	MAR2024 HEALTH INS	Document Type: Invoice	Document Date: 3/6/2024	Remit-To: CONTRO EATON COUNTY	Posting Date: 3/6/2024	Year - Period: 2024 - 06	
Account Set:	AC1	Import Declaration Number:			Tax Group: TG		

A/P Batch Listing - Invoice (APIBTCLZ)

Terms: DUEUBD Due Date: 3/6/2024

Distribution Code	G/L Account	Account Description	Detail Desc/ Tax Auth	Net Dist. Amt.	Allocated Tax	Est. Tax Withheld	Rev Charge
	15000-000	Hlth Ins Self Funding-to Eaton Cty	EATON COUNTY-HE/	61,000.00			
			TA	0.00			
			Total:	<u>61,000.00</u>			

Entry No.: 9 OFFICE CHAIR Vendor: OFFDEP OFFICE DEPOT, INC.

Document Number: INV#339587682001 Document Type: Invoice Remit-To: OFFDEP OFFICE DEPOT
 Document Date: 3/6/2024 Posting Date: 3/6/2024 Year - Period: 2024 - 06

Account Set: AC1 Import Declaration Number: Tax Group: TG
 Terms: DUEUBD Due Date: 3/6/2024

Distribution Code	G/L Account	Account Description	Detail Desc/ Tax Auth	Net Dist. Amt.	Allocated Tax	Est. Tax Withheld	Rev Charge
	72601-140	Supplies-ADM 140	OFFICE DEPOT-OFFIC	399.99			
			TA	0.00			
			Total:	<u>399.99</u>			

Entry No.: 10 RETURN CHAIR Vendor: OFFDEP OFFICE DEPOT, INC.

Document Number: CM# 354049727001 Document Type: Credit Note Remit-To: OFFDEP OFFICE DEPOT
 Document Date: 3/6/2024 Posting Date: 3/6/2024 Year - Period: 2024 - 06

Account Set: AC1 Import Declaration Number: Tax Group: TG

Distribution Code	G/L Account	Account Description	Detail Desc/ Tax Auth	Net Dist. Amt.	Allocated Tax	Est. Tax Withheld	Rev Charge
	72601-140	Supplies-ADM 140	OFFICE DEPOT-RETU:	-399.99			
			TA	0.00			
			Total:	<u>-399.99</u>			

Entry No.: 11 DENTAL CLAIMS FOR FEB Vendor: DELDEN DELTA DENTAL PLAN OF MICHIGA

Document Number: INV# ASO000054658 Document Type: Invoice Remit-To: 16082 DELTA DENTAL
 Document Date: 2/29/2024 Posting Date: 2/29/2024 Year - Period: 2024 - 05

Account Set: AC1 Import Declaration Number: Tax Group: TG
 Terms: DUEUBD Due Date: 2/29/2024

A/P Batch Listing - Invoice (APIBTCLZ)

Distribution Code	G/L Account	Account Description	Detail Desc/ Tax Auth	Net Dist. Amt.	Allocated Tax	Est. Tax Withheld	Rev Charge
	25555-000	LIABILITY-DENTAL SELF FUNDIN	DELTA DENTAL-DEN7	11,123.10			
			TA	0.00			
			Total:	11,123.10			

Entry No.: 12	VISION PREMIUM FOR MARCH		Vendor:	VSP VISION SERVICE PLAN INSURANCE COI			
Document Number:	INV# 820003775	Document Type: Invoice	Remit-To:	VSP VSP INSURANCE CO. (CT)			
Account Set:	AC2	Document Date: 3/6/2024	Posting Date:	3/6/2024	Year - Period: 2024 - 06		
Terms:	DUEUBD	Due Date: 3/6/2024	Import Declaration Number:		Tax Group:	TG	

Distribution Code	G/L Account	Account Description	Detail Desc/ Tax Auth	Net Dist. Amt.	Allocated Tax	Est. Tax Withheld	Rev Charge
	12200-004	Prepaid Exp-Insurances	VSP-VISION PREMIUM	1,826.06			
			TA	0.00			
			Total:	1,826.06			

Entry No.: 13	MEDICAL WASTE PICK UP FOR FEB		Vendor:	HNHS HOSPITAL NETWORK HEALTHCARE S			
Document Number:	INV#92003	Document Type: Invoice	Posting Date:	2/29/2024	Year - Period: 2024 - 05		
Account Set:	AC1	Document Date: 2/29/2024	Import Declaration Number:		Tax Group:	TG	
Terms:	DUEUBD	Due Date: 2/29/2024	1099 / CPRS Code:	6	1099 / CPRS Amt.:	45.00	

Distribution Code	G/L Account	Account Description	Detail Desc/ Tax Auth	Net Dist. Amt.	Allocated Tax	Est. Tax Withheld	Rev Charge
	71706-460	Contractual-WIC 460	HNHS-MEDICAL WAS	4.50			
			TA	0.00			
	71706-520	Contractual-IMMS 520	HNHS-MEDICAL WAS	40.50			
			TA	0.00			
			Total:	45.00			

Entry No.: 14	CONF REG REIMB		Vendor:	731 KALIE ROLFE			
Document Number:	CONF REG REIMB	Document Type: Invoice	Posting Date:	3/6/2024	Year - Period: 2024 - 06		
Account Set:	ACTSET	Document Date: 3/6/2024	Import Declaration Number:		Tax Group:	TG	

A/P Batch Listing - Invoice (APIBTCLZ)

Terms: TERM Due Date: 3/6/2024

Distribution Code	G/L Account	Account Description	Detail Desc/ Tax Auth	Net Dist. Amt.	Allocated Tax	Est. Tax Withheld	Rev Charge
	93100-200	Training/Conferences-Gen EH 200	K ROLFE-CONF REG I	190.00			
			TA	0.00			
			Total:	<u>190.00</u>			

Entry No.: 15 PLANT MAINT FOR FEB Vendor: SORREN ROBIN SORRENTINO
 Document Number: FEB24 PLANT MAINT Document Type: Invoice
 Document Date: 2/29/2024 Posting Date: 2/29/2024 Year - Period: 2024 - 05
 Account Set: AC1 Import Declaration Number: Tax Group: TG
 Terms: DUEUBD Due Date: 2/29/2024
 1099 / CPRS Code: 7 1099 / CPRS Amt.: 160.00

Distribution Code	G/L Account	Account Description	Detail Desc/ Tax Auth	Net Dist. Amt.	Allocated Tax	Est. Tax Withheld	Rev Charge
	71706-140	Contractual-ADM 140	R SORRENTINO-PLAN	160.00			
			TA	0.00			
			Total:	<u>160.00</u>			

Entry No.: 16 FLIGHT REIMB Vendor: 676 REBEKAH CONDON
 Document Number: FLIGHT REIMBURSMENT Document Type: Invoice
 Document Date: 3/6/2024 Posting Date: 3/6/2024 Year - Period: 2024 - 06
 Account Set: ACTSET Import Declaration Number: Tax Group: TG
 Terms: TERM Due Date: 3/6/2024

Distribution Code	G/L Account	Account Description	Detail Desc/ Tax Auth	Net Dist. Amt.	Allocated Tax	Est. Tax Withheld	Rev Charge
	71601-140	Travel-Other-ADM 140	R CONDON-FLIGHT R	363.21			
			TA	0.00			
			Total:	<u>363.21</u>			

Entry No.: 17 CONSULTING FOR FEB Vendor: MANERC MANER COSTERISAN & ELLIS PC
 Document Number: IN# 49921 Document Type: Invoice
 Document Date: 2/28/2024 Posting Date: 2/28/2024 Year - Period: 2024 - 05
 Account Set: AC1 Import Declaration Number: Tax Group: TG

A/P Batch Listing - Invoice (APIBTCLZ)

Terms: DUEUBD Due Date: 2/28/2024

Distribution Code	G/L Account	Account Description	Detail Desc/ Tax Auth	Net Dist. Amt.	Allocated Tax	Est. Tax Withheld	Rev Charge
	71706-140	Contractual-ADM 140	MANER COSTERISAN	5,535.00			
			TA	0.00			
			Total:	<u>5,535.00</u>			

Entry No.: 18 SHIPPING Vendor: FEDEX FEDERAL EXPRESS CORPORATION

Document Number: INV# 8-422-02524 Document Type: Invoice Remit-To: FEDEX FEDEX
 Document Date: 2/27/2024 Posting Date: 2/27/2024 Year - Period: 2024 - 05

Account Set: AC1 Import Declaration Number: Tax Group: TG

Terms: DUEUBD Due Date: 2/27/2024

Distribution Code	G/L Account	Account Description	Detail Desc/ Tax Auth	Net Dist. Amt.	Allocated Tax	Est. Tax Withheld	Rev Charge
	93200-140	Postage-ADM 140	FEDEX-PAYROLL SHI	48.56			
			TA	0.00			
			Total:	<u>48.56</u>			

Entry No.: 19 ANSWERING SERVICES FOR FEB Vendor: AMBS AMBS MESSAGE CENTER, INC.

Document Number: INV# 240210380 Document Type: Invoice Posting Date: 2/29/2024 Year - Period: 2024 - 05

Account Set: AC1 Import Declaration Number: Tax Group: TG

Terms: DUEUBD Due Date: 2/29/2024

Distribution Code	G/L Account	Account Description	Detail Desc/ Tax Auth	Net Dist. Amt.	Allocated Tax	Est. Tax Withheld	Rev Charge
	71706-140	Contractual-ADM 140	AMBS-ANSWERING S	50.68			
			TA	0.00			
			Total:	<u>50.68</u>			

Entry No.: 20 CONF REG Vendor: DEBIT DEBIT CARD

Document Number: EPI CONF Document Type: Invoice Posting Date: 2/29/2024 Year - Period: 2024 - 05

Account Set: AC1 Import Declaration Number: Tax Group: TG

Terms: DUEUBD Due Date: 2/29/2024

A/P Batch Listing - Invoice (APIBTCLZ)

Distribution Code	G/L Account	Account Description	Detail Desc/ Tax Auth	Net Dist. Amt.	Allocated Tax	Est. Tax Withheld	Rev Charge
	93100-190	Training/Conferences-PPE 190	DEBIT/EVENTBRITE-I	60.00			
			TA	0.00			
			Total:	<u>60.00</u>			

Entry No.: 21 MONTH SUBSCRIPTION **Vendor:** DEBIT DEBIT CARD
Document Number: INV#283E2952-0003 **Document Type:** Invoice
Document Date: 2/29/2024 **Posting Date:** 2/29/2024 **Year - Period:** 2024 - 05
Account Set: AC1 **Import Declaration Number:** **Tax Group:** TG
Terms: DUEUBD **Due Date:** 2/29/2024

Distribution Code	G/L Account	Account Description	Detail Desc/ Tax Auth	Net Dist. Amt.	Allocated Tax	Est. Tax Withheld	Rev Charge
	72003-144	Computer Software/Subscriptions-OE	DEBIT/EVENTBRITE-I	14.50			
			TA	0.00			
	72003-190	Computer Software/Subscriptions-PP	DEBIT/EVENTBRITE-I	14.50			
			TA	0.00			
			Total:	<u>29.00</u>			

Entry No.: 22 BOOST FB **Vendor:** DEBIT DEBIT CARD
Document Number: FB BOOST FEB24 **Document Type:** Invoice
Document Date: 2/29/2024 **Posting Date:** 2/29/2024 **Year - Period:** 2024 - 05
Account Set: AC1 **Import Declaration Number:** **Tax Group:** TG
Terms: DUEUBD **Due Date:** 2/29/2024

Distribution Code	G/L Account	Account Description	Detail Desc/ Tax Auth	Net Dist. Amt.	Allocated Tax	Est. Tax Withheld	Rev Charge
	90000-441	Outreach Materials-MCH 441	DEBIT/FACEBOOK-BC	37.23			
			TA	0.00			
			Total:	<u>37.23</u>			

Entry No.: 23 CONF HOTEL **Vendor:** DEBIT DEBIT CARD
Document Number: TRU BY HILTON **Document Type:** Invoice
Document Date: 2/29/2024 **Posting Date:** 2/29/2024 **Year - Period:** 2024 - 05
Account Set: AC1 **Import Declaration Number:** **Tax Group:** TG

A/P Batch Listing - Invoice (APIBTCLZ)

Terms: DUEUBD Due Date: 2/29/2024

Distribution Code	G/L Account	Account Description	Detail Desc/ Tax Auth	Net Dist. Amt.	Allocated Tax	Est. Tax Withheld	Rev Charge
	71601-195	Travel-Other Expenses-EP ADM 195	DEBIT/TRU BY HILTO	102.84			
			TA	0.00			
			Total:	<u>102.84</u>			

Entry No.: 24 FLEET SUPPLIES Vendor: DEBIT DEBIT CARD

Document Number: WASHER FLUID FEB24 Document Type: Invoice
 Document Date: 2/29/2024 Posting Date: 2/29/2024 Year - Period: 2024 - 05
 Account Set: AC1 Import Declaration Number: Tax Group: TG
 Terms: DUEUBD Due Date: 2/29/2024

Distribution Code	G/L Account	Account Description	Detail Desc/ Tax Auth	Net Dist. Amt.	Allocated Tax	Est. Tax Withheld	Rev Charge
	93902-140	Vehicle Related Expense, Administrat	DEBIT/WALMART-WII	19.85			
			TA	0.00			
			Total:	<u>19.85</u>			

Entry No.: 25 CONF REG Vendor: DEBIT DEBIT CARD

Document Number: INV# 551632059 Document Type: Invoice
 Document Date: 2/29/2024 Posting Date: 2/29/2024 Year - Period: 2024 - 05
 Account Set: AC1 Import Declaration Number: Tax Group: TG
 Terms: DUEUBD Due Date: 2/29/2024

Distribution Code	G/L Account	Account Description	Detail Desc/ Tax Auth	Net Dist. Amt.	Allocated Tax	Est. Tax Withheld	Rev Charge
	93100-195	Training/Conferences-EP ADM 195	DEBIT/MSP-HAZWOP	900.00			
			TA	0.00			
			Total:	<u>900.00</u>			

Entry No.: 26 CONF REG Vendor: DEBIT DEBIT CARD

Document Number: INV# 551632047 Document Type: Invoice
 Document Date: 2/29/2024 Posting Date: 2/29/2024 Year - Period: 2024 - 05
 Account Set: AC1 Import Declaration Number: Tax Group: TG
 Terms: DUEUBD Due Date: 2/29/2024

A/P Batch Listing - Invoice (APIBTCLZ)

Distribution Code	G/L Account	Account Description	Detail Desc/ Tax Auth	Net Dist. Amt.	Allocated Tax	Est. Tax Withheld	Rev Charge
	93100-195	Training/Conferences-EP ADM 195	DEBIT/MSP-HAZWOP	900.00			
			TA	0.00			
			Total:	<u>900.00</u>			

Entry No.: 27 SOFTWARE SUPPORT FOR FEB Vendor: DEBIT DEBIT CARD
 Document Number: SAGE FEB24 Document Type: Invoice
 Document Date: 2/29/2024 Posting Date: 2/29/2024 Year - Period: 2024 - 05
 Account Set: AC1 Import Declaration Number: Tax Group: TG
 Terms: DUEUBD Due Date: 2/29/2024

Distribution Code	G/L Account	Account Description	Detail Desc/ Tax Auth	Net Dist. Amt.	Allocated Tax	Est. Tax Withheld	Rev Charge
	71706-140	Contractual-ADM 140	DEBIT/SAGE-SOFTWA	99.00			
			TA	0.00			
			Total:	<u>99.00</u>			

--- Batch Summary ---

<u>Documents</u>	
Total Invoices	126,864.11
Total Credit Notes	-758.77
Total Debit Notes	0.00
Total Interest	0.00
Total for Batch 1,166	<u><u>126,105.34</u></u>

27 entries printed

1 batch printed

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A/P Batch Listing - Invoice (APIBTCLZ)

From Batch Number [1167] To [1167]
From Batch Date [3/13/2024] To [3/13/2024]
Type [Entered, Imported, Generated, Recurring, External]
Status [Open, Ready To Post, Posted]
Reprint Previously Printed Batches [Yes]
Show Schedules [Yes]
Show Job Details [Yes]
Show Tax Details [Yes]
Show Comments [Yes]
Show Optional Fields [Yes]

Batch No.: 1167	Description: PO INVOICES FOR WEEK OF 3.11.2024	Total Amount: 10,722.70
Batch Date: 3/13/2024	Type: External	Source Application: PO
Last Edited: 3/13/2024	Status: Posted	No. of Entries: 8

Entry No.: 1	OFFICE SUPPLIES	Vendor: HENRYS HENRY SCHEIN, INC.
Document Number: INV# 76807172	Document Type: Invoice	Remit-To: 10241 HENRY SCHEIN, INC.
PO Number: PO00000000000000001964	Document Date: 3/8/2024	Posting Date: 3/8/2024
Account Set: AC1	Import Declaration Number:	Year - Period: 2024 - 06
Terms: DUEUBD T	Due Date: 3/8/2024	Tax Group: TG

Distribution Code	G/L Account	Account Description	Detail Desc/ Tax Auth	Net Dist. Amt.	Allocated Tax	Est. Tax Withheld	Rev Charge
	72601-520	Supplies-IMMS 520	HENRY SCEIN-DATA I	846.70			
			TA	0.00			
			Total:	<u>846.70</u>			

Entry No.: 2	OFFICE SUPPLIES	Vendor: HENRYS HENRY SCHEIN, INC.
Document Number: INV# 76784209	Document Type: Invoice	Remit-To: 10241 HENRY SCHEIN, INC.
PO Number: PO00000000000000001964	Document Date: 3/8/2024	Posting Date: 3/8/2024
Account Set: AC1	Import Declaration Number:	Year - Period: 2024 - 06
Terms: DUEUBD T	Due Date: 3/8/2024	Tax Group: TG

Distribution Code	G/L Account	Account Description	Detail Desc/ Tax Auth	Net Dist. Amt.	Allocated Tax	Est. Tax Withheld	Rev Charge
	72601-443	Supplies-C19V PH 443	HENRY SCHEIN-DATA	846.70			
			TA	0.00			
			Total:	<u>846.70</u>			

A/P Batch Listing - Invoice (APIBTCLZ)

Entry No.: 3	OFFICE SUPPLIES	Vendor:	HENRYS HENRY SCHEIN, INC.		
Document Number:	INV# 77155852	Document Type:	Invoice	Remit-To:	10241 HENRY SCHEIN, INC.
PO Number:	PO0000000000000000001964	Document Date:	3/12/2024	Posting Date:	3/12/2024
Account Set:	AC1	Import Declaration Number:		Year - Period:	2024 - 06
Terms:	DUEUBD T	Due Date:	3/12/2024	Tax Group:	TG

Distribution Code	G/L Account	Account Description	Detail Desc/ Tax Auth	Net Dist. Amt.	Allocated Tax	Est. Tax Withheld	Rev Charge
	72601-520	Supplies-IMMS 520	HENRY SCHEIN-DATA	508.02			
			TA	0.00			
	72601-443	Supplies-C19V PH 443	HENRY SCHEIN-DATA	508.02			
			TA	0.00			
			Total:	<u>1,016.04</u>			

Entry No.: 4	SUPPLIES	Vendor:	SHAFFERDIST SHAFFER DISTRIBUTING CO		
Document Number:	INV# 1053646	Document Type:	Invoice	Posting Date:	3/6/2024
PO Number:	PO0000000000000000001930	Document Date:	3/6/2024	Year - Period:	2024 - 06
Account Set:	ACTSET	Import Declaration Number:		Tax Group:	TG
Terms:	TERM T	Due Date:	3/6/2024		

Distribution Code	G/L Account	Account Description	Detail Desc/ Tax Auth	Net Dist. Amt.	Allocated Tax	Est. Tax Withheld	Rev Charge
	72601-144	Supplies- OD2A ADM 144	SHAFFER-VENDING M	5,348.00			
			TA	0.00			
			Total:	<u>5,348.00</u>			

Entry No.: 5	SUPPLIES	Vendor:	HENRYS HENRY SCHEIN, INC.		
Document Number:	INV# 76097390	Document Type:	Invoice	Remit-To:	10241 HENRY SCHEIN, INC.
PO Number:	PO0000000000000000001945	Document Date:	3/6/2024	Posting Date:	3/6/2024
Account Set:	AC1	Import Declaration Number:		Year - Period:	2024 - 06
Terms:	DUEUBD T	Due Date:	3/6/2024	Tax Group:	TG

Distribution Code	G/L Account	Account Description	Detail Desc/ Tax Auth	Net Dist. Amt.	Allocated Tax	Est. Tax Withheld	Rev Charge
	72601-195	Supplies-EP ADM 195	HENRY SCHEIN-N95 M	31.26			
			TA	0.00			
			Total:	<u>31.26</u>			

A/P Batch Listing - Invoice (APIBTCLZ)

Entry No.: 6	BUSINESS CARDS	Vendor:	INTERN INTERNATIONAL MINUTE PRESS		
Document Number:	INV# 35872	Document Type:	Invoice	Remit-To:	INTERN INTERNATIONAL MINUTE PRESS
PO Number:	PO00000000000000001966	Document Date:	2/29/2024	Posting Date:	2/29/2024
Account Set:	AC1	Import Declaration Number:		Year - Period:	2024 - 05
Terms:	DUEUBD T	Due Date:	2/29/2024	Tax Group:	TG

Distribution Code	G/L Account	Account Description	Detail Desc/ Tax Auth	Net Dist. Amt.	Allocated Tax	Est. Tax Withheld	Rev Charge
	72601-400	Supplies-Gen PH 400	INTERNATIONAL MIN TA	9.32 0.00			
	72601-480	Supplies-MCRH 480	INTERNATIONAL MIN TA	9.32 0.00			
	72601-190	Supplies-PPE 190	INTERNATIONAL MIN TA	9.32 0.00			
			Total:	<u>27.96</u>			

Entry No.: 7	VACCINE	Vendor:	PFIZER PFIZER INC.		
Document Number:	INV#9344077324	Document Type:	Invoice	Posting Date:	3/7/2024
PO Number:	PO00000000000000001976	Document Date:	3/7/2024	Year - Period:	2024 - 06
Account Set:	AC1	Import Declaration Number:		Tax Group:	TG
Terms:	DUEUBD T	Due Date:	3/7/2024		

Distribution Code	G/L Account	Account Description	Detail Desc/ Tax Auth	Net Dist. Amt.	Allocated Tax	Est. Tax Withheld	Rev Charge
	72604-520	Supplies-Pharmaceutical-IMMS 520	PFIZER-PREVNAR 20 TA	2,537.88 0.00			
			Total:	<u>2,537.88</u>			

Entry No.: 8	OFFICE SUPPLIES	Vendor:	AMAZON AMAZON CAPITAL SERVICES, INC		
Document Number:	INV# IQKPG1FV1KCF	Document Type:	Invoice	Remit-To:	CAPITA AMAZON CAPITAL SERVICES
PO Number:	PO00000000000000001978	Document Date:	3/6/2024	Posting Date:	3/6/2024
Account Set:	AC1	Import Declaration Number:		Year - Period:	2024 - 06
Terms:	DUEUBD T	Due Date:	3/6/2024	Tax Group:	TG

Distribution Code	G/L Account	Account Description	Detail Desc/ Tax Auth	Net Dist. Amt.	Allocated Tax	Est. Tax Withheld	Rev Charge
	72601-220	Supplies-Shelter/Recreation 220	AMAZON-POOL TEST	59.97			

A/P Batch Listing - Invoice (APIBTCLZ)

Distribution Code	G/L Account	Account Description	Detail Desc/ Tax Auth	Net Dist. Amt.	Allocated Tax	Est. Tax Withheld	Rev Charge
	72601-215	Supplies-Food 215	TA	0.00			
			AMAZON-IODINE TES	8.19			
			TA	0.00			
			Total:	<u>68.16</u>			

--- Batch Summary ---

<u>Documents</u>	
Total Invoices	10,722.70
Total Credit Notes	0.00
Total Debit Notes	0.00
Total Interest	0.00
Total for Batch 1,167	<u>10,722.70</u>

T: Terms have been edited

8 entries printed

1 batch printed

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A/P Batch Listing - Invoice (APIBTCLZ)

From Batch Number [1171] To [1171]
From Batch Date [3/13/2024] To [3/13/2024]
Type [Entered, Imported, Generated, Recurring, External]
Status [Open, Ready To Post, Posted]
Reprint Previously Printed Batches [Yes]
Show Schedules [Yes]
Show Job Details [Yes]
Show Tax Details [Yes]
Show Comments [Yes]
Show Optional Fields [Yes]

Batch No.: 1171	Description: AP INVOICES FOR WEEK OF 3.11.2024	Total Amount: 20,203.34
Batch Date: 3/13/2024	Type: Entered	Source Application: AP
Last Edited: 3/13/2024	Status: Posted	No. of Entries: 18

Entry No.: 1	CELL PHONE CHARGES FOR FEB	Vendor: VERIZO VERIZON WIRELESS
Document Number: INV# 9958103532	Document Type: Invoice	Remit-To: VERIZO VERIZON WIRELESS
	Document Date: 2/29/2024	Posting Date: 2/29/2024
Account Set: AC1	Import Declaration Number:	Year - Period: 2024 - 05
Terms: DUEUBD	Due Date: 2/29/2024	Tax Group: TG

Distribution Code	G/L Account	Account Description	Detail Desc/ Tax Auth	Net Dist. Amt.	Allocated Tax	Est. Tax Withheld	Rev Charge
93302-140		Cellular-ADM 140	VERIZON-CELL PHON TA	128.51 0.00			
93302-999		Cell Phone-Temp acct 999	VERIZON-CELL PHON TA	670.32 0.00			
71601-999		Travel-Other-Phone Stipend Temp Ac	VERIZON-CELL PHON TA	74.35 0.00			
93302-195		Cellular-EP ADM 195	VERIZON-CELL PHON TA	358.37 0.00			
93302-520		Cellular-IMMS 520	VERIZON-CELL PHON TA	248.46 0.00			
93302-530		Cellular-CD 530	VERIZON-CELL PHON TA	88.42 0.00			
93302-568		Cellular-Vision 568	VERIZON-CELL PHON TA	24.20 0.00			
93302-569		Cellular-Hearing 569	VERIZON-CELL PHON TA	24.21 0.00			

A/P Batch Listing - Invoice (APIBTCLZ)

Distribution Code	G/L Account	Account Description	Detail Desc/ Tax Auth	Net Dist. Amt.	Allocated Tax	Est. Tax Withheld	Rev Charge
	72601-215	Supplies-Food 215	VERIZON-CELL PHON TA	78.73 0.00			
			Total:	1,695.57			

Entry No.: 2	SOFTWARE SUPPORT FOR MARCH	Vendor:	KRONOS KRONOS SAASHR INCORPORATEE				
Document Number:	INV# 12215190	Document Type: Invoice	Remit-To:	UKG UKG KRONOS SYSTEMS, LLC			
Account Set:	ACI	Document Date: 3/11/2024	Posting Date:	3/11/2024	Year - Period: 2024 - 06		
Terms:	DUEUBD	Due Date: 3/11/2024	Import Declaration Number:		Tax Group:	TG	

Distribution Code	G/L Account	Account Description	Detail Desc/ Tax Auth	Net Dist. Amt.	Allocated Tax	Est. Tax Withheld	Rev Charge
	71706-999	Contractual-999	KRONOS-SOFTWARE TA	1,806.31 0.00			
			Total:	1,806.31			

Entry No.: 3	CONFERENCE REQ	Vendor:	NACCHO NATIONAL ASSOCIATION OF COUP				
Document Number:	INV# 377595 & 377596	Document Type: Invoice	Remit-To:	79197 NACCHO			
Account Set:	ACI	Document Date: 3/11/2024	Posting Date:	3/11/2024	Year - Period: 2024 - 06		
Terms:	DUEUBD	Due Date: 3/11/2024	Import Declaration Number:		Tax Group:	TG	

Distribution Code	G/L Account	Account Description	Detail Desc/ Tax Auth	Net Dist. Amt.	Allocated Tax	Est. Tax Withheld	Rev Charge
	93100-143	Training/Conferences-C19V ADM 14	NACCHO-360 CONFEI TA	450.00 0.00			
	93100-143	Training/Conferences-C19V ADM 14	NACCHO-PHI*CON TA	395.00 0.00			
			Total:	845.00			

Entry No.: 4	LIFE & STD PREMIUM FOR APRIL	Vendor:	DEARBORNNAT DEARBORN NATIONAL LIFI				
Document Number:	G#EAB2G00114-APRIL2024	Document Type: Invoice	Remit-To:	EAGLEW DEARBORN NATIONAL LIFE INSURANCE COMPANY			
Account Set:	ACTSET	Document Date: 3/13/2024	Posting Date:	3/13/2024	Year - Period: 2024 - 06		
Terms:	TERM	Due Date: 3/13/2024	Import Declaration Number:		Tax Group:	TG	

A/P Batch Listing - Invoice (APIBTCLZ)

Distribution Code	G/L Account	Account Description	Detail Desc/ Tax Auth	Net Dist. Amt.	Allocated Tax	Est. Tax Withheld	Rev Charge
	12200-004	Prepaid Exp-Insurances	DEARBORN-LIFE & S TA	2,154.55 0.00			
			Total:	<u>2,154.55</u>			

Entry No.: 5 SOFTWARE SUPPORT FOR FEB Vendor: DIMAGI DIMAGI INC

Document Number: INV# VOT-000769 Document Type: Invoice Posting Date: 2/29/2024 Year - Period: 2024 - 05
 Account Set: ACTSET Document Date: 2/29/2024 Import Declaration Number: Tax Group: TG
 Terms: TERM Due Date: 2/29/2024

Distribution Code	G/L Account	Account Description	Detail Desc/ Tax Auth	Net Dist. Amt.	Allocated Tax	Est. Tax Withheld	Rev Charge
	71706-530	Contractual-CD 530	DIMAGI-SOFTWARE S TA	75.00 0.00			
			Total:	<u>75.00</u>			

Entry No.: 6 CONFERENCE REG Vendor: MPHI MICHIGAN PUBLIC HEALTH INSTITUT

Document Number: CONF# 1071591-J GROVES Document Type: Invoice Remit-To: CRHOP MICHIGAN PUBLIC HEALTH INSTITUTE
 Account Set: ACI Document Date: 3/1/2024 Posting Date: 3/1/2024 Year - Period: 2024 - 06
 Terms: DUEUBD Due Date: 3/1/2024 Import Declaration Number: Tax Group: TG
 1099 / CPRS Code: 6 1099 / CPRS Amt.: 25.00

Distribution Code	G/L Account	Account Description	Detail Desc/ Tax Auth	Net Dist. Amt.	Allocated Tax	Est. Tax Withheld	Rev Charge
	93100-460	Training/Conferences-WIC 460	MPHI-WIC TRAINING TA	25.00 0.00			
			Total:	<u>25.00</u>			

Entry No.: 7 CONFERENCE REG Vendor: MPHI MICHIGAN PUBLIC HEALTH INSTITUT

Document Number: CONF#1057902-C MADALIN Document Type: Invoice Remit-To: CRHOP MICHIGAN PUBLIC HEALTH INSTITUTE
 Account Set: ACI Document Date: 3/13/2024 Posting Date: 3/13/2024 Year - Period: 2024 - 06
 Terms: DUEUBD Due Date: 3/13/2024 Import Declaration Number: Tax Group: TG

A/P Batch Listing - Invoice (APIBTCLZ)

Order Number: 2
 Account Set: AC1
 Terms: DUEUBD Due Date: 3/13/2024

Import Declaration Number:

Tax Group: TG

1099 / CPRS Code: 6 1099 / CPRS Amt.: 25.00

Distribution Code	G/L Account	Account Description	Detail Desc/ Tax Auth	Net Dist. Amt.	Allocated Tax	Est. Tax Withheld	Rev Charge
	93100-460	Training/Conferences-WIC 460	MPHI-WIC TRAINING	25.00			
			TA	0.00			
			Total:	<u>25.00</u>			

Entry No.: 11 EMPLOYEE MEDICAL TESTING

Vendor: SHPCP SPECTRUM HEALTH PRIMARY CARE

Document Number: INV#807935
 Account Set: AC1
 Terms: DUEUBD Due Date: 2/29/2024

Document Type: Invoice
 Document Date: 2/29/2024
 Import Declaration Number:

Remit-To: COREWE COREWELL HEALTH
 Posting Date: 2/29/2024 Year - Period: 2024 - 05

Tax Group: TG

1099 / CPRS Code: 6 1099 / CPRS Amt.: 37.00

Distribution Code	G/L Account	Account Description	Detail Desc/ Tax Auth	Net Dist. Amt.	Allocated Tax	Est. Tax Withheld	Rev Charge
	84100-400	Medical Services-Gen PH 400	COREWELL-RESPIRA'	37.00			
			TA	0.00			
			Total:	<u>37.00</u>			

Entry No.: 12 EMPLOYEE MEDICAL TEST

Vendor: SHPCP SPECTRUM HEALTH PRIMARY CARE

Document Number: INV#808240
 Account Set: AC1
 Terms: DUEUBD Due Date: 2/29/2024

Document Type: Invoice
 Document Date: 2/29/2024
 Import Declaration Number:

Remit-To: COREWE COREWELL HEALTH
 Posting Date: 2/29/2024 Year - Period: 2024 - 05

Tax Group: TG

1099 / CPRS Code: 6 1099 / CPRS Amt.: 23.00

Distribution Code	G/L Account	Account Description	Detail Desc/ Tax Auth	Net Dist. Amt.	Allocated Tax	Est. Tax Withheld	Rev Charge
	84100-400	Medical Services-Gen PH 400	COREWELL-OSHA RE	23.00			
			TA	0.00			
			Total:	<u>23.00</u>			

A/P Batch Listing - Invoice (APIBTCLZ)

Entry No.: 13	BACKGROUND CHECK	Vendor:	COMPUFACT COMPU-FACT RESEARCH, INC		
Document Number:	INV# 56197	Document Type:	Invoice	Posting Date:	2/29/2024
Account Set:	ACTSET	Document Date:	2/29/2024	Year - Period:	2024 - 05
Terms:	TERM	Due Date:	2/29/2024	Import Declaration Number:	
				Tax Group:	TG

Distribution Code	G/L Account	Account Description	Detail Desc/ Tax Auth	Net Dist. Amt.	Allocated Tax	Est. Tax Withheld	Rev Charge
	71706-400	Contractual-Gen PH 400	COMPUFACT-BACKG	30.00			
			TA	0.00			
			Total:	<u>30.00</u>			

Entry No.: 14	EH REFUND	Vendor:	JAMESEDB JAMES EDWARD BUILDERS INC		
Document Number:	PERMIT REFUND	Document Type:	Invoice	Posting Date:	3/1/2024
Account Set:	ACTSET	Document Date:	3/1/2024	Year - Period:	2024 - 06
Terms:	TERM	Due Date:	3/1/2024	Import Declaration Number:	
				Tax Group:	TG

Distribution Code	G/L Account	Account Description	Detail Desc/ Tax Auth	Net Dist. Amt.	Allocated Tax	Est. Tax Withheld	Rev Charge
	61000-235	Permit Fees-On-Site Sewage 235	JAMES EDWARD-SEW	490.00			
			TA	0.00			
			Total:	<u>490.00</u>			

Entry No.: 15	FUEL CHARGES FOR FEB	Vendor:	WEX WEX BANK		
Document Number:	INV#95623623	Document Type:	Invoice	Posting Date:	2/29/2024
Account Set:	ACTSET	Document Date:	2/29/2024	Year - Period:	2024 - 05
Terms:	TERM	Due Date:	2/29/2024	Import Declaration Number:	
				Tax Group:	TG

Distribution Code	G/L Account	Account Description	Detail Desc/ Tax Auth	Net Dist. Amt.	Allocated Tax	Est. Tax Withheld	Rev Charge
	93902-140	Vehicle Related Expense, Administrat	WEX/SPEEDWAY-FUE	9.27			
			TA	0.00			
	93902-144	Vehicle Related Expense, OD2A-Adn	WEX/SPEEDWAY-FUE	0.44			
			TA	0.00			
	93902-190	Vehicle Related Expense, PPE Agenc	WEX/SPEEDWAY-FUE	19.68			

A/P Batch Listing - Invoice (APIBTCLZ)

Distribution Code	G/L Account	Account Description	Detail Desc/ Tax Auth	Net Dist. Amt.	Allocated Tax	Est. Tax Withheld	Rev Charge
			TA	0.00			
	93902-200	Vehicle Related Expense, General En	WEX/SPEEDWAY-FUE	49.21			
			TA	0.00			
	93902-215	Vehicle Related Expense, Food Servic	WEX/SPEEDWAY-FUE	382.42			
			TA	0.00			
	93902-220	Vehicle Related Expense, Shelter/Rec	WEX/SPEEDWAY-FUE	9.21			
			TA	0.00			
	93902-225	Vehicle Related Expense, Foster Care	WEX/SPEEDWAY-FUE	6.39			
			TA	0.00			
	93902-235	Vehicle Related Expense, On-Site Sev	WEX/SPEEDWAY-FUE	217.48			
			TA	0.00			
	93902-240	Vehicle Related Expense, Drinking W	WEX/SPEEDWAY-FUE	139.24			
			TA	0.00			
	93902-245	Vehicle Related Expense, Non-Comm	WEX/SPEEDWAY-FUE	57.72			
			TA	0.00			
	93902-249	Vehicle Related Expense, Surface Wa	WEX/SPEEDWAY-FUE	4.81			
			TA	0.00			
	93902-250	Vehicle Related Expense, Vector-Borr	WEX/SPEEDWAY-FUE	0.57			
			TA	0.00			
	93902-252	Vehicle Related Expense, Property Cl	WEX/SPEEDWAY-FUE	9.56			
			TA	0.00			
	93902-290	Vehicle Related Expense, EH Commu	WEX/SPEEDWAY-FUE	2.96			
			TA	0.00			
	93902-400	Vehicle Related Expense, General PH	WEX/SPEEDWAY-FUE	19.32			
			TA	0.00			
	93902-444	Vehicle Related Expense, OD2A-PH	WEX/SPEEDWAY-FUE	0.16			
			TA	0.00			
	93902-460	Vehicle Related Expense, WIC	WEX/SPEEDWAY-FUE	5.19			
			TA	0.00			
	93902-462	Vehicle Related Expense, STD/Aids	WEX/SPEEDWAY-FUE	4.02			
			TA	0.00			
	93902-470	Vehicle Related Expense, PH Medicai	WEX/SPEEDWAY-FUE	3.35			
			TA	0.00			
	93902-475	Vehicle Related Expense, Good Healt	WEX/SPEEDWAY-FUE	3.90			
			TA	0.00			

A/P Batch Listing - Invoice (APIBTCLZ)

Distribution Code	G/L Account	Account Description	Detail Desc/ Tax Auth	Net Dist. Amt.	Allocated Tax	Est. Tax Withheld	Rev Charge
	93902-480	Vehicle Related Expense, MCRH	WEX/SPEEDWAY-FUE TA	13.50 0.00			
	93902-520	Vehicle Related Expense, Immunizati	WEX/SPEEDWAY-FUE TA	39.02 0.00			
	93902-530	Vehicle Related Expense, Communici	WEX/SPEEDWAY-FUE TA	28.00 0.00			
	93902-540	Vehicle Related Expense, Children's S	WEX/SPEEDWAY-FUE TA	18.10 0.00			
	93902-568	Vehicle Related Expense, Vision	WEX/SPEEDWAY-FUE TA	22.69 0.00			
	93902-569	Vehicle Related Expense, Hearing	WEX/SPEEDWAY-FUE TA	20.73 0.00			
		Total:		<u>1,086.94</u>			

Entry No.: 16 **PHONE CHARGES FOR MARCH** **Vendor:** TELNET TELNET WORLDWIDE, INC.
Document Number: INV# 47702 **Document Type:** Invoice **Remit-To:** DEARBO TELNET WORLDWIDE
Document Date: 3/1/2024 **Posting Date:** 3/1/2024 **Year - Period:** 2024 - 06
Account Set: AC1 **Import Declaration Number:** **Tax Group:** TG
Terms: DUEUBD **Due Date:** 3/1/2024

Distribution Code	G/L Account	Account Description	Detail Desc/ Tax Auth	Net Dist. Amt.	Allocated Tax	Est. Tax Withheld	Rev Charge
	93301-140	Telephone-ADM 140	TELNET-PHONE CHAI TA	973.40 0.00			
	93301-195	Telephone-EP ADM 195	TELNET-PHONE CHAI TA	81.12 0.00			
		Total:		<u>1,054.52</u>			

Entry No.: 17 **SHREDDING FOR FEB** **Vendor:** SHRED SHRED-IT
Document Number: INV# 8006372458 **Document Type:** Invoice **Remit-To:** CHICAG STERICYCLE INC
Document Date: 2/29/2024 **Posting Date:** 2/29/2024 **Year - Period:** 2024 - 05
Account Set: AC1 **Import Declaration Number:** **Tax Group:** TG
Terms: DUEUBD **Due Date:** 2/29/2024

A/P Batch Listing - Invoice (APIBTCLZ)

Distribution Code	G/L Account	Account Description	Detail Desc/ Tax Auth	Net Dist. Amt.	Allocated Tax	Est. Tax Withheld	Rev Charge
	71706-140	Contractual-ADM 140	SHREDIT-SHREDDING	360.54			
			TA	0.00			
			Total:	<u>360.54</u>			

Entry No.: 18 **FLEET LEASE CHARGES FOR MARCH** **Vendor:** ENTERPRISE ENTERPRISE FLEET MGMT
Document Number: INV# 602245-030524 **Document Type:** Invoice **Remit-To:** 800089 ENTERPRISE FLEET MGMT CUST BILLING
Document Date: 3/13/2024 **Posting Date:** 3/13/2024 **Year - Period:** 2024 - 06
Account Set: ACTSET **Import Declaration Number:** **Tax Group:** TG
Terms: TERM **Due Date:** 3/13/2024 **1099 / CPRS Code:** 7 **1099 / CPRS Amt.:** 10,419.91

Distribution Code	G/L Account	Account Description	Detail Desc/ Tax Auth	Net Dist. Amt.	Allocated Tax	Est. Tax Withheld	Rev Charge
	93901-999	Leases - 999	ENTERPRISE-FLEET I	10,419.91			
			TA	0.00			
			Total:	<u>10,419.91</u>			

--- Batch Summary ---

Documents	
Total Invoices	20,203.34
Total Credit Notes	0.00
Total Debit Notes	0.00
Total Interest	0.00
Total for Batch 1,171	<u><u>20,203.34</u></u>

18 entries printed

1 batch printed

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A/P Batch Listing - Invoice (APIBTCLZ)

From Batch Number [1168] To [1168]
From Batch Date [3/13/2024] To [3/13/2024]
Type [Entered, Imported, Generated, Recurring, External]
Status [Open, Ready To Post, Posted]
Reprint Previously Printed Batches [Yes]
Show Schedules [Yes]
Show Job Details [Yes]
Show Tax Details [Yes]
Show Comments [Yes]
Show Optional Fields [Yes]

Batch No.: 1168	Description: MERS & ALERUS EMPLOYER PENSION CONTRIBUTION	Total Amount: 58,055.08
Batch Date: 3/13/2024	Type: Entered	Source Application: AP
Last Edited: 3/13/2024	Status: Posted	No. of Entries: 2

Entry No.: 1	MERS EMPLOYER PENSION CONT	Vendor: MERS MUNICIPAL EMPLOYEES' RETIREMEN
Document Number: INV# 153253-4	Document Type: Invoice	Remit-To: MEETIN MERS OF MICHIGAN
	Document Date: 2/29/2024	Posting Date: 2/29/2024
Account Set: AC1	Import Declaration Number:	Year - Period: 2024 - 05
Terms: NET13	Due Date: 3/13/2024	Tax Group: TG

Distribution Code	G/L Account	Account Description	Detail Desc/ Tax Auth	Net Dist. Amt.	Allocated Tax	Est. Tax Withheld	Rev Charge
	12200-006	Prepaid Exp-A/P Bills	MERS-EMPLOYER PE	45,257.43			
			TA	0.00			
			Total:	45,257.43			

Entry No.: 2	ALERUS EMPLOYER PENSION CONT	Vendor: ALERUS ALERUS RETIREMENT SOLUTIONS
Document Number: INV# 031320241	Document Type: Invoice	Posting Date: 2/29/2024
	Document Date: 2/29/2024	Year - Period: 2024 - 05
Account Set: ACTSET	Import Declaration Number:	Tax Group: TG
Terms: TERM	Due Date: 2/29/2024	

Distribution Code	G/L Account	Account Description	Detail Desc/ Tax Auth	Net Dist. Amt.	Allocated Tax	Est. Tax Withheld	Rev Charge
	12200-006	Prepaid Exp-A/P Bills	ALERUS-EMPLOYER	12,797.65			
			TA	0.00			
			Total:	12,797.65			

A/P Batch Listing - Invoice (APIBTCLZ)

--- Batch Summary ---

Documents	
Total Invoices	58,055.08
Total Credit Notes	0.00
Total Debit Notes	0.00
Total Interest	0.00
Total for Batch 1,168	<u>58,055.08</u>

2 entries printed

1 batch printed

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A/P Batch Listing - Invoice (APIBTCLZ)

From Batch Number [1170] To [1170]
From Batch Date [3/13/2024] To [3/13/2024]
Type [Entered, Imported, Generated, Recurring, External]
Status [Open, Ready To Post, Posted]
Reprint Previously Printed Batches [Yes]
Show Schedules [Yes]
Show Job Details [Yes]
Show Tax Details [Yes]
Show Comments [Yes]
Show Optional Fields [Yes]

Batch No.: 1170	Description: MERS EMPLOYERS VOLUNTARY CONTRIBUTION	Total Amount: 1,597.00
Batch Date: 3/13/2024	Type: Entered	Source Application: AP
Last Edited: 3/13/2024	Status: Posted	No. of Entries: 1

Entry No.: 1	EMPLOYERS VOLUNTARY CONT	Vendor: MERS MUNICIPAL EMPLOYEES' RETIREMEN
Document Number: INV# 153253/UAL	Document Type: Invoice	Remit-To: MEETIN MERS OF MICHIGAN
	Document Date: 2/29/2024	Posting Date: 2/29/2024
Account Set: AC1	Import Declaration Number:	Year - Period: 2024 - 05
Terms: NET13	Due Date: 3/13/2024	Tax Group: TG

Distribution Code	G/L Account	Account Description	Detail Desc/ Tax Auth	Net Dist. Amt.	Allocated Tax	Est. Tax Withheld	Rev Charge
	71555-140	MERS UAL Expense-ADM 140	MERS-EMPLOYERS V	1,597.00			
			TA	0.00			
			Total:	<u>1,597.00</u>			

--- Batch Summary ---

Documents	
Total Invoices	1,597.00
Total Credit Notes	0.00
Total Debit Notes	0.00
Total Interest	0.00
Total for Batch 1,170	<u>1,597.00</u>

1 entry printed
 1 batch printed

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A/P Batch Listing - Invoice (APIBTCLZ)

From Batch Number [1172] To [1172]
From Batch Date [3/20/2024] To [3/20/2024]
Type [Entered, Imported, Generated, Recurring, External]
Status [Open, Ready To Post, Posted]
Reprint Previously Printed Batches [Yes]
Show Schedules [Yes]
Show Job Details [Yes]
Show Tax Details [Yes]
Show Comments [Yes]
Show Optional Fields [Yes]

Batch No.: 1172	Description: PO INVOICES FOR WEEK OF 3.18.2024	Total Amount: 796.85
Batch Date: 3/20/2024	Type: External	Source Application: PO
Last Edited: 3/20/2024	Status: Posted	No. of Entries: 2

Entry No.: 1	MAINTENANCE	Vendor: TOBYS TOBY'S INSTRUMENT SHOP INC
Document Number: INV# 49418	Document Type: Invoice	
PO Number: PO00000000000000001929	Document Date: 2/27/2024	Posting Date: 2/27/2024
Account Set: AC1	Import Declaration Number:	Year - Period: 2024 - 05
Terms: DUEUBD T	Due Date: 2/27/2024	Tax Group: TG

Distribution Code	G/L Account	Account Description	Detail Desc/ Tax Auth	Net Dist. Amt.	Allocated Tax	Est. Tax Withheld	Rev Charge
	93000-460	Repair/Maintenance-WIC 460	TOBYS-CALIBRATION	143.00			
			TA	0.00			
	93000-520	Repair/Maintenance-IMMS 520	TOBYS-CALIBRATION	138.00			
			TA	0.00			
	93000-443	Repair/Maintenance-C19V PH 443	TOBYS-CALIBRATION	51.00			
			TA	0.00			
			Total:	<u>332.00</u>			

Entry No.: 2	OFFICE SUPPLIES	Vendor: AMAZON AMAZON CAPITAL SERVICES, INC
Document Number: INV# 1N137JD34XNL	Document Type: Invoice	Remit-To: CAPITA AMAZON CAPITAL SERVICES
PO Number: PO00000000000000001984	Document Date: 3/13/2024	Posting Date: 3/13/2024
Account Set: AC1	Import Declaration Number:	Year - Period: 2024 - 06
Terms: DUEUBD T	Due Date: 3/13/2024	Tax Group: TG

Distribution Code	G/L Account	Account Description	Detail Desc/ Tax Auth	Net Dist. Amt.	Allocated Tax	Est. Tax Withheld	Rev Charge
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A/P Batch Listing - Invoice (APIBTCLZ)

Distribution Code	G/L Account	Account Description	Detail Desc/ Tax Auth	Net Dist. Amt.	Allocated Tax	Est. Tax Withheld	Rev Charge
	72002-195	Computers/Computer Supplies-EP AI	AMAZON-DELL POWI	403.00			
			TA	0.00			
	72002-140	Computers/Computer Supplies-ADM	AMAZON-USB EXT C	7.99			
			TA	0.00			
	72601-200	Supplies-Gen EH 200	AMAZON-LABELMAF	9.98			
			TA	0.00			
	72601-215	Supplies-Food 215	AMAZON-FANNY PAC	43.88			
			TA	0.00			
			Total:	<u>464.85</u>			

--- Batch Summary ---

Documents	
Total Invoices	796.85
Total Credit Notes	0.00
Total Debit Notes	0.00
Total Interest	0.00
Total for Batch 1,172	<u>796.85</u>

T: Terms have been edited

2 entries printed

1 batch printed

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A/P Batch Listing - Invoice (APIBTCLZ)

From Batch Number [1173] To [1173]
From Batch Date [3/20/2024] To [3/20/2024]
Type [Entered, Imported, Generated, Recurring, External]
Status [Open, Ready To Post, Posted]
Reprint Previously Printed Batches [Yes]
Show Schedules [Yes]
Show Job Details [Yes]
Show Tax Details [Yes]
Show Comments [Yes]
Show Optional Fields [Yes]

Batch No.: 1173 **Description:** AP INVOICES FOR WEEK OF 3.18.2024 **Total Amount:** 22,110.32
Batch Date: 3/20/2024 **Type:** Entered **Source Application:** AP **No. of Entries:** 12
Last Edited: 3/20/2024 **Status:** Posted

Entry No.: 1 **DENTAL PREMIUM FOR APRIL** **Vendor:** DELDEN DELTA DENTAL PLAN OF MICHIGA
Document Number: INV# CAP0001756143 **Document Type:** Invoice **Remit-To:** 16082 DELTA DENTAL
Account Set: AC1 **Document Date:** 3/20/2024 **Posting Date:** 3/20/2024 **Year - Period:** 2024 - 06
Terms: DUEUBD **Due Date:** 3/20/2024 **Import Declaration Number:** **Tax Group:** TG

Distribution Code	G/L Account	Account Description	Detail Desc/ Tax Auth	Net Dist. Amt.	Allocated Tax	Est. Tax Withheld	Rev Charge
	12200-004	Prepaid Exp-Insurances	DELTA DENTAL-DEN1	416.00			
			TA	0.00			
			Total:	416.00			

Entry No.: 2 **HR SUPPORT FOR MARCH** **Vendor:** PEOPLEMATTER PEOPLE MATTER LLC
Document Number: INV# 1215 **Document Type:** Invoice **Remit-To:** PEOPLE PEOPLE MATTERS, LLC
Account Set: ACTSET **Document Date:** 3/18/2024 **Posting Date:** 3/18/2024 **Year - Period:** 2024 - 06
Terms: TERM **Due Date:** 3/18/2024 **Import Declaration Number:** **Tax Group:** TG
1099 / CPRS Code: 7 **1099 / CPRS Amt.:** 10,719.80

Distribution Code	G/L Account	Account Description	Detail Desc/ Tax Auth	Net Dist. Amt.	Allocated Tax	Est. Tax Withheld	Rev Charge
	71706-140	Contractual-ADM 140	PEOPLE MATTERS-HF	7,262.60			
			TA	0.00			
	93100-143	Training/Conferences-C19V ADM 14	PEOPLE MATTERS-M	1,200.00			

A/P Batch Listing - Invoice (APIBTCLZ)

Distribution Code	G/L Account	Account Description	Detail Desc/ Tax Auth	Net Dist. Amt.	Allocated Tax	Est. Tax Withheld	Rev Charge
			TA	0.00			
	71706-143	Contractual-C19V ADM 143	PEOPLE MATTERS-W	2,225.00			
			TA	0.00			
	93100-143	Training/Conferences-C19V ADM 14	PEOPLE MATTERS-E	32.20			
			TA	0.00			
			Total:	<u>10,719.80</u>			

Entry No.: 3 INTERNET SERVICE FOR MARCH-BARRY **Vendor:** WOW WIDOPENWEST INC.

Document Number: ACT#14038932-MARCH2024 **Document Type:** Invoice **Remit-To:** WOW WOW! BUSINESS

Account Set: AC1 **Document Date:** 3/16/2024 **Posting Date:** 3/16/2024 **Year - Period:** 2024 - 06

Terms: DUEUBD **Due Date:** 3/16/2024 **Import Declaration Number:** **Tax Group:** TG

Distribution Code	G/L Account	Account Description	Detail Desc/ Tax Auth	Net Dist. Amt.	Allocated Tax	Est. Tax Withheld	Rev Charge
	93301-140	Telephone-ADM 140	WOW-INTERNET SUP	960.91			
			TA	0.00			
	93301-195	Telephone-EP ADM 195	WOW-INTERNET SUP	80.08			
			TA	0.00			
			Total:	<u>1,040.99</u>			

Entry No.: 4 INTERNET SERVICE FOR MARCH-EATON **Vendor:** WOW WIDOPENWEST INC.

Document Number: ACT#14038916-MARCH2024 **Document Type:** Invoice **Remit-To:** WOW WOW! BUSINESS

Account Set: AC1 **Document Date:** 3/16/2024 **Posting Date:** 3/16/2024 **Year - Period:** 2024 - 06

Terms: DUEUBD **Due Date:** 3/16/2024 **Import Declaration Number:** **Tax Group:** TG

Distribution Code	G/L Account	Account Description	Detail Desc/ Tax Auth	Net Dist. Amt.	Allocated Tax	Est. Tax Withheld	Rev Charge
	93301-140	Telephone-ADM 140	WOW-INTERNET SER	960.91			
			TA	0.00			
	93301-195	Telephone-EP ADM 195	WOW-INTERNET SER	80.08			
			TA	0.00			
			Total:	<u>1,040.99</u>			

A/P Batch Listing - Invoice (APIBTCLZ)

Entry No.: 5	TRANSLATORS FOR FEB	Vendor:	VOICES VOICES FOR HEALTH INC		
Document Number:	INV#96987	Document Type:	Invoice	Remit-To:	VOICES VOICES FOR HEALTH
Account Set:	AC1	Document Date:	2/29/2024	Posting Date:	2/29/2024
Terms:	DUEUBD	Due Date:	2/29/2024	Year - Period:	2024 - 05
		Import Declaration Number:		Tax Group:	TG
		1099 / CPRS Code:	6	1099 / CPRS Amt.:	267.20

Distribution Code	G/L Account	Account Description	Detail Desc/ Tax Auth	Net Dist. Amt.	Allocated Tax	Est. Tax Withheld	Rev Charge
	71706-540	Contractual-CSHCS 540	VOICES FOR HEALTH	48.00			
			TA	0.00			
	71706-520	Contractual-IMMS 520	VOICES FOR HEALTH	38.40			
			TA	0.00			
	71706-480	Contractual-MCRH 480	VOICES FOR HEALTH	150.40			
			TA	0.00			
	71706-460	Contractual-WIC 460	VOICES FOR HEALTH	30.40			
			TA	0.00			
		Total:		<u>267.20</u>			

Entry No.: 6	SHIPPING	Vendor:	UPS UNITED PARCEL SERVICE		
Document Number:	INV# 92Y5E7074	Document Type:	Invoice	Remit-To:	UPS UPS
Account Set:	AC1	Document Date:	2/29/2024	Posting Date:	2/29/2024
Terms:	DUEUBD	Due Date:	2/29/2024	Year - Period:	2024 - 05
		Import Declaration Number:		Tax Group:	TG

Distribution Code	G/L Account	Account Description	Detail Desc/ Tax Auth	Net Dist. Amt.	Allocated Tax	Est. Tax Withheld	Rev Charge
	93200-520	Postage-IMMS 520	UPS-SHIPPING EXPIR	6.18			
			TA	0.00			
		Total:		<u>6.18</u>			

Entry No.: 7	MEMBERSHIPS	Vendor:	NADMIN NURSE ADMINISTRATORS FORUM		
Document Number:	PRIM & ALT MEMBERSHIPS	Document Type:	Invoice	Remit-To:	STJOES NURSE ADMINISTRATORS FORUM
Account Set:	AC1	Document Date:	3/20/2024	Posting Date:	3/20/2024
Terms:	DUEUBD	Due Date:	3/20/2024	Year - Period:	2024 - 06
		Import Declaration Number:		Tax Group:	TG

A/P Batch Listing - Invoice (APIBTCLZ)

Total: 97.35

Entry No.: 11 SHIPPING **Vendor:** FEDEX FEDERAL EXPRESS CORPORATION

Document Number: INV#8-436-62553 **Document Type:** Invoice **Remit-To:** FEDEX FEDEX
Document Date: 3/12/2024 **Posting Date:** 3/12/2024 **Year - Period:** 2024 - 06
Account Set: AC1 **Import Declaration Number:** **Tax Group:** TG
Terms: DUEUBD **Due Date:** 3/12/2024

Distribution Code	G/L Account	Account Description	Detail Desc/ Tax Auth	Net Dist. Amt.	Allocated Tax	Est. Tax Withheld	Rev Charge
	93200-140	Postage-ADM 140	FEDEX-PAYROLL SHI	61.55			
			TA	0.00			
			Total:	<u>61.55</u>			

Entry No.: 12 WORKS COMP PREMIUM FOR APRIL **Vendor:** ACCIDE ACCIDENT FUND INS CO OF AMER

Document Number: INV#1001098445 **Document Type:** Invoice **Remit-To:** CHICAG ACCIDENT FUND
Document Date: 3/14/2024 **Posting Date:** 3/14/2024 **Year - Period:** 2024 - 06
Account Set: AC1 **Import Declaration Number:** **Tax Group:** TG
Terms: DUEUBD **Due Date:** 3/14/2024

Distribution Code	G/L Account	Account Description	Detail Desc/ Tax Auth	Net Dist. Amt.	Allocated Tax	Est. Tax Withheld	Rev Charge
	12200-003	Prepaid Exp-Workers Comp	ACCIDENT FUND-WO	1,927.80			
			TA	0.00			
			Total:	<u>1,927.80</u>			

Entry No.: 13 DENTAL RENT FOR MARCH **Vendor:** ECTREA EATON COUNTY TREASURER

Document Number: DENTAL RENT-MARCH2024 **Document Type:** Invoice **Remit-To:** CONTRO EATON COUNTY
Document Date: 3/20/2024 **Posting Date:** 3/20/2024 **Year - Period:** 2024 - 06
Account Set: AC1 **Import Declaration Number:** **Tax Group:** TG
Terms: DUEUBD **Due Date:** 3/20/2024

Distribution Code	G/L Account	Account Description	Detail Desc/ Tax Auth	Net Dist. Amt.	Allocated Tax	Est. Tax Withheld	Rev Charge
	93710-190	MCDC Rent Expense-PPE 190	EATON COUNTY-DEN	5,859.96			
			TA	0.00			
			Total:	<u>5,859.96</u>			

A/P Batch Listing - Invoice (APIBTCLZ)

--- Batch Summary ---

Documents	
Total Invoices	22,110.32
Total Credit Notes	0.00
Total Debit Notes	0.00
Total Interest	0.00
Total for Batch I,173	<u>22,110.32</u>

12 entries printed

1 batch printed

Get Ahead of Lead

Statewide public health plan to address lead
in household drinking water



Addressing Lead in Household Drinking Water



- Centers for Disease Control and Prevention (CDC) has determined that no safe blood lead level in children has been identified;¹
- CDC's Agency for Toxic Substances and Disease Registry (ATSDR) states that ingestion of water-soluble lead can result in 50% lead absorption into a child's blood;^{2,3}
- United States Environmental Protection Agency (EPA) agrees with CDC and states that lead exposure should be reduced, and the Maximum Contaminant Level Goal (MCLG) is set to zero.⁴

1) [Lead Poisoning Prevention | Lead | CDC](#) "No safe blood lead level in children has been identified. Even low levels of lead in blood have been shown to affect learning, ability to pay attention, and academic.

2) [Toxicological Profile for Lead \(cdc.gov\)](#) "Children can absorb 40–50% of an oral dose of water-soluble Pb compared to 3–10% for adults".

3) [Lead \(Pb\) Toxicity: What is the Biological Fate of Lead in the Body? | Environmental Medicine | ATSDR \(cdc.gov\)](#) "Children absorb about 50% of ingested lead after a meal [ATSDR 2010] and up to 100% on an empty stomach."

4) [Basic Information about Lead in Drinking Water | US EPA](#) "EPA and the Centers for Disease Control and Prevention (CDC) agree that there is no known safe level of lead in a child's blood. Taking action to reduce these exposures can improve outcomes. Lead is harmful to health, especially for children."

Lessons Learned

- **Response to Lead Action Level Exceedances (ALE)**
 - Public desire to be proactive about lead awareness.
 - Does not address homes with higher levels in communities without an ALE.
 - Does not address homes on private wells.
- **Proactive Shift: notification of potential for lead in plumbing**
 - Pilot Proactive Projects
 - 2022 (Summer): City of Kalamazoo public water supply.
 - 2023 (Summer): Kent County Health Department: “Get Ahead of Lead.”

Get Ahead of Lead Strategy



Statewide Recommendation



Education Campaign



Filters for Foster Care



Safety Net Assistance

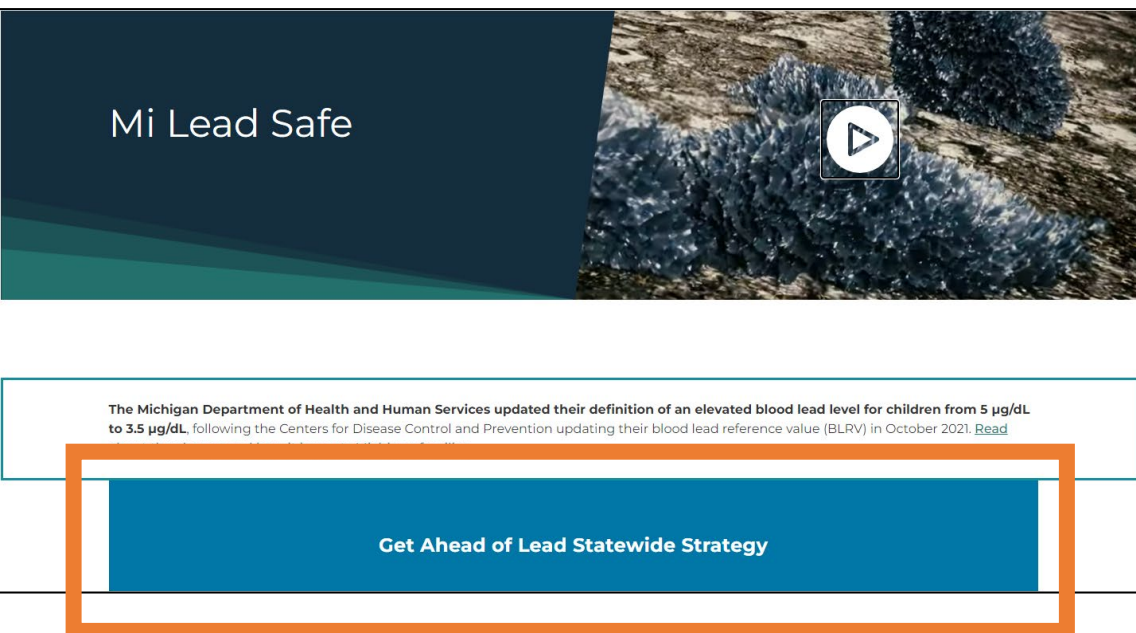
Statewide Recommendation

- **MDHHS recommends that all Michigan households use a certified lead-reducing drinking water filter if their home has or if they are uncertain if it has one of the following:**
 - Lead or galvanized plumbing.
 - A lead service line carrying water from the street to their home.
 - Old faucets and fittings that were sold before 2014.
- **MDHHS recommends using a filter until you are able to remove sources of household lead plumbing, such as:**
 - Replace pre-2014 faucets.
 - Get a lead inspection and replace needed plumbing.



Educational Campaign

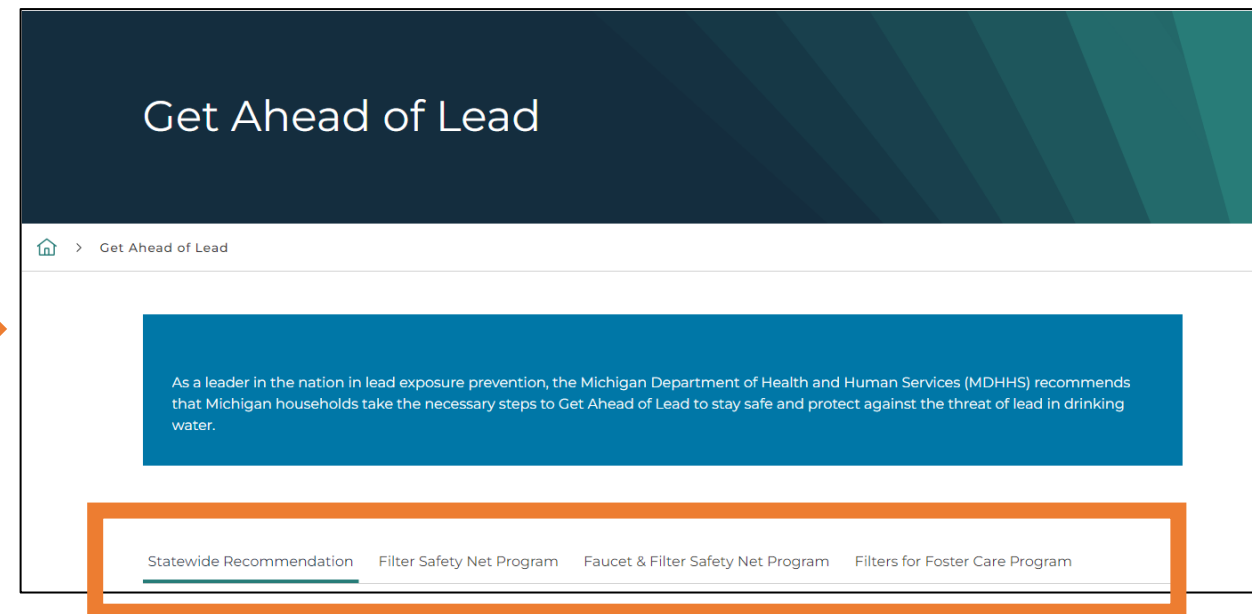
<https://www.michigan.gov/mileadsafe/get-ahead-of-lead>



Mi Lead Safe

The Michigan Department of Health and Human Services updated their definition of an elevated blood lead level for children from 5 µg/dL to 3.5 µg/dL, following the Centers for Disease Control and Prevention updating their blood lead reference value (BLRV) in October 2021. [Read](#)

[Get Ahead of Lead Statewide Strategy](#)



Get Ahead of Lead

As a leader in the nation in lead exposure prevention, the Michigan Department of Health and Human Services (MDHHS) recommends that Michigan households take the necessary steps to Get Ahead of Lead to stay safe and protect against the threat of lead in drinking water.

[Statewide Recommendation](#) [Filter Safety Net Program](#) [Faucet & Filter Safety Net Program](#) [Filters for Foster Care Program](#)



Educational Campaign

Check for Lead in Your Home Plumbing

Your home's plumbing and faucets could have lead. This lead could get into your drinking water. Plumbing in houses built before 1988 and faucets sold before 2014 are more likely to have lead. Check your plumbing for lead and make an informed decision about how to prevent lead in your drinking water.

Your home may have lead in the plumbing if it has one or more of the following:

- Lead or galvanized pipes; or
- A lead service line carrying water from the street to their residence; or
- Old faucets and fittings that were sold before 2014.



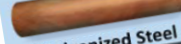
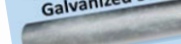


The Michigan Department of Health and Human Services (MDHHS) recommends that all residents across Michigan use a certified lead-reducing drinking water filter if their home has, or if they are uncertain about, any of the things mentioned above.

To identify the material your pipes are made of, follow these steps:

- Step 1: Gather what you need.**
 - A key or coin and a small magnet.
 - Known location of the pipes and plumbing in your home.
- Step 2: Do a scratch and magnet test.**

These steps can only help you identify the material of the part of the service line inside your interior plumbing. In some cases, the part of the service line outside your property might be made from a different material. To know what material connects your service line to your water supply, contact your local water supply authority.

	Lead Scratch with a key—lead pipes will turn a shiny silver color and could be made from a different material. To know what material connects your service line to your water supply, contact your local water supply authority. Try the magnet—magnets will not stick to lead pipes.
	Copper Scratch with a key—copper pipes will turn a bright copper color. Try the magnet—magnets will not stick to copper pipes.
	Galvanized Steel Scratch with a key—galvanized pipes are hard and loud when scratched. Try the magnet—magnets will stick to galvanized pipes.
	Plastic Scratch with a key—plastic pipes will sound dull when scratched and change color when scratched. Try the magnet—magnets will not stick to plastic pipes.

EPA United States Environmental Protection Agency

A Consumer Tool for Identifying Point of Use (POU) Drinking Water Filters Certified to Reduce Lead

POINT OF USE FILTERS
Point of use (POU), drinking water filters are used to remove impurities from water that it is actually drinking. Although there are many types of POU filters, only those certified to NSF/ANSI Standard 53 along with a claim of lead reduction are certified to reduce lead.

Get Ahead of Lead

A Statewide Strategy to Protect Those Most at Risk of Lead's Harmful Effects

Michigan Department of Health and Human Services (MDHHS) Recommendations

MDHHS recommends that all Michigan households use a certified lead-reducing drinking water filter if their home has or if they are uncertain if it has one of the following:

- Lead or galvanized plumbing.
- A lead service line carrying water from the street to their home.
- Old faucets and fittings that were sold before 2014.

Use a filter until you are able to remove sources of household lead plumbing, such as:

- Replace pre-2014 faucets.
- Get a lead inspection and replace needed plumbing.



The statewide "Get Ahead of Lead" strategy includes:

- An education campaign around the sources of lead in household plumbing and the filter recommendation, and,
- Filter safety net assistance for households that may need support to implement this recommendation in communities with a high risk of lead exposure.



To learn more about the statewide "Get Ahead of Lead" strategy use the QR code or [click here](#) to visit the Get Ahead of Lead website.

Check Your Home's Plumbing for Lead



To learn more about checking your home's plumbing, use the QR code or [click here](#) to view the Home Plumbing Checklist.

How to Select a Filter



Look for filters that are tested and certified to NSF/ANSI Standard 53 for lead reduction and NSF/ANSI Standard 42 for class I particulates. Click the QR code or visit the [EPA's tool to identify the filter that is right for you](#).

Cleaning Your Aerators

What are aerators and when should they be cleaned?

There are screens on faucets called aerators. Aerators help keep pieces of lead and other particles from getting into your water. Clean your drinking water faucet aerator at least every six months. If there is construction or until the work is done.

Follow the steps below to clean your aerators:

- 1**
 - The small round piece on the bottom of your faucet is the aerator (pronounced: air-raytor).
 - Unscrew the aerator from the bottom of the faucet.
 - You should be able to unscrew it with your fingers, but you might need a wrench if it's stuck.
- 2**
 - Your aerator might not look the same as this, but it's okay.
 - Now that the aerator is off, let's clean it.
- 3**
 - While you only need to use water to rinse off your aerator, these things might make it easier to clean it:
 - An old toothbrush
 - A glass of vinegar
- 4**
 - Soaking the aerator in vinegar will loosen some of the grime. You can soak it as long as you want, but even five minutes will help.
 - The toothbrush makes it easy to scrub the inside. Don't use that toothbrush for brushing your teeth again.



Filters for Foster Care Program

- The Filters for Foster Care Program provides point-of-use water filters **statewide** for residential foster care homes that have lead-containing plumbing including but not limited to any of the following:
 - Lead/galvanized or unknown household plumbing.
 - Faucets sold before 2014.
 - Lead/galvanized service line.
- Private wells can also have lead-containing plumbing.
 - Visit [Care for MiWell](#) for more information.



Community Selection for Safety Net Assistance

Communities receiving additional assistance are defined as:

Filter Safety Net Communities

- As of August 1, 2023, the community has a current or past lead action level exceedance **or** had a 90th percentile lead level in water over 10 parts per billion (ppb) as part of the Lead and Copper Rule (LCR) monitoring; **AND**
- The community's elevated blood lead level rate, modified by age of housing and poverty, is above the state rate.

Faucet and Filter Safety Net Communities

- As of August 1, 2023, the community was identified as significantly over-burdened (*<\$15,170 taxable value per capita and 125% poverty which was \$37,500 HH income for family of 4*) regardless of Lead and Copper Rule status; **AND**
- The community's elevated blood lead level rate, modified by age of housing and poverty, is above the state rate.



Filter Safety Net

- Home is occupied by a child under 19 years of age enrolled in Medicaid, or a pregnant person enrolled in Medicaid; **and**
- Home has or it is uncertain if it has one of the following:
 - Lead or galvanized plumbing.
 - A lead service line carrying water from the street to their home.
 - Old faucets and fittings that were sold before 2014; **and**
- Home must be located in one of the following communities:
 - City of Grand Rapids
 - City of Wayne
 - Dowagiac
 - Eastpointe
 - Harper Woods
 - Manistee
 - Lapeer
 - Owosso
 - Three Rivers
- Households will receive:
 - One filter and replacement cartridges for the duration of the program



Faucet & Filter Safety Net Communities

- Home is occupied by a child under 19 years of age enrolled in Medicaid, or pregnant persons enrolled in Medicaid; **and**
 - Home has or it is uncertain if it has one of the following:
 - Lead or galvanized plumbing.
 - A lead service line carrying water from the street to their home.
 - Old faucets and fittings that were sold before 2014; **and**
- Home must be located in one of the following communities:
 - Albion
 - City of Benton Harbor
 - Detroit
 - Ecorse
 - Flint
 - Hamtramck
 - Highland Park
 - Inkster
 - Muskegon Heights
 - Pontiac
 - Saginaw



Faucet & Filter Safety Net Communities

- Households will receive:
 - Home visit and visual plumbing assessment.
 - Filter and replacement cartridges for the duration of the program.
 - Single faucet replacement.
 - Assistance with sign up for Medicaid Lead Abatement program.



Strategy Timeline

- ✓ **November 30, 2023:** Statewide Press Release – Get Ahead of Lead
 - Fact sheets on identifying lead in household plumbing and how to select filters.
- ✓ **December 1, 2023:** New EGLE declared Lead Action Level Exceedances receive a digital educational packet (sent to EGLE, Public Water Supply Operator, and Local Public Health).
- **Calendar Year 2024:** Request for Proposal to conduct Faucet and Filter Safety Net Community Program and Filter Safety Net Community Program
- **Calendar Year 2024:** Transition Communities to Michigan’s Get Ahead of Lead Strategy

What if my community is not listed?

- Educational information is available to everyone.
- MDHHS Drinking Water Hotline assistance is available to everyone.
- Households that are currently receiving filters provided by MDHHS but are not eligible under Get Ahead of Lead strategy, will get reminder notices about filter maintenance.



Septic Replacement Loan Program

Spring Program Information for Homeowners (April–May 2024)

The Septic Replacement Loan Program (SRLP), created in partnership with the Michigan Department of Environment, Great Lakes, and Energy (EGLE), provides low-interest financing to Michigan homeowners for the replacement of failing or near-failing septic systems. EGLE contracted Michigan Saves to develop and manage the program.

A failing septic system can back up wastewater into your home or discharge wastewater onto the ground surface, potentially contaminating surface and drinking water supplies. This can expose children and pets to dangerous bacteria and viruses in your yard, which can then be tracked into your home. Replacing a failed septic system can be an unexpected financial burden, which is why the SRLP provides low-interest loan options for Michigan homeowners in need.

Homeowners can access two loan tiers by working with a Michigan Saves authorized septic installation contractor. Loans will range from \$1,000 to \$50,000 per project, and actual rates, terms, and loan amounts will vary. **Tier two financing is available now, and tier one financing will launch at the end of May 2024.**

Program Eligibility

- Single-family homes, owner-occupied or rental property
- Sites with documented failing, near-failing, nonexistent, or similarly inadequate septic system (as documented by your local health department)
- Eligible costs include evaluation of the system, design, pumping, and installation
- All systems funded through this program must meet SRLP minimum standards

TIER ONE

Income-qualified Loans

(Available Late May)

- Income-based loan
- Unsecured loan, no lien or collateral required
- Ability-to-pay underwriting criteria with limited use of traditional credit factors
- Interest rate no higher than 1%; terms up to ten years

TIER TWO

Market-based Loans

(Available Now)

- Market-based loan
- Unsecured loan, no lien or collateral required
- Credit-based underwriting criteria
- Fixed interest rates starting around 8% (varies by lender); terms up to ten years

How to Get Started

- 1 Work with a Michigan Saves authorized septic installation contractor to establish the project scope and final cost for your septic system replacement. Search for authorized contractors online at michigansaves.org/find-a-contractor.
- 2 Work with your local health department to secure a construction permit that meets the SRLP minimum standards. Share the site evaluation soil report, construction permit and your failed system data form with your contractor.
- 3 Apply for a Michigan Saves loan online at michigansaves.org/loancenter.

Have a contractor that isn't authorized through Michigan Saves? Getting authorized is easy. They can learn more at michigansaves.org/septiccontractors.

Tier One Additional Details

2024 Eligibility

Persons in Household	Maximum Adjusted Gross Income to Qualify
1	\$29,160
2	\$39,440
3	\$49,720
4	\$60,000
5	\$70,280
6	\$80,560
7	\$90,840
8	\$101,120

Tier one financing is launching in late May 2024 and is not currently available. If you do not qualify for tier one financing based on the income eligibility requirements listed above, we recommend that you move forward with tier two financing.

If you believe you qualify for tier one, you have the option to wait until tier one launches or move forward with your project with tier two financing (note: proof of income is required with your tier one application). We recommend you work with your Michigan Saves authorized septic installation contractor to determine the best course of action for you and your septic system.

For More Information or Questions About the SRLP

[Michigansaves.org/septic](https://michigansaves.org/septic)

info@michigansaves.org
517-484-6474

Michigan Department of Environment, Great Lakes, and Energy

Anne Mitchell, Program Manager
517-914-4254
EGLE-DWEHD-SRLP@michigan.gov



Healthy!CapitalCountiesSM
a community approach to better health



COMMUNITY HEALTH SURVEY

- Seeking **community input** to gather insights on various aspects of community health.
- Topics include **access** to resources, **barriers**, health **concerns**, **social determinants of health**, and **community resources**.
- Your participation will help us identify key areas for **improvement** and allocate **resources** to effectively address health needs in **Clinton, Eaton, and Ingham County**.

Please consider taking the survey if you:

- Reside** in Clinton, Eaton, or Ingham County
- Are a **Health Care Provider**
- Are a **Community Partner**

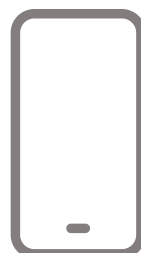
Scan the QR code below or click [HERE!](#)

Questions?

Kara Trimbach at
KTrimbach@ingham.org

or

Sydney Nicholl at
SNicholl@bedhd.org



**SCAN
ME!**



Or visit <https://bit.ly/hcchealthsurvey>



Connie L. Sobie
Controller/Administrator

Ben Dawson
Deputy Administrator/
Human Resources Director

Claudine Williams
Director of Intergovernmental
Affairs and Development

Melissa L. Ballard, CGFM
Finance Director

Logan Bailey
Communications Director

CORRECTIVE ACTION PLAN

Pursuant to federal regulations, Uniform Administrative Requirements Section 200.511, the following are the findings as noted in the County of Eaton's Single Audit report for the year ended September 30, 2023, and corrective actions to be completed.

Finding: 2023-001 – Material Audit Adjustments (Repeat)

Auditor Description of Condition and Effect: During our audit, we identified and proposed material adjustments (which were approved and posted by management) to adjust the County's general ledger to the appropriate balances. Adjustments were required to correct cash, investments, taxes receivable, prepaids, accounts payable, accrued liabilities, and the related property tax revenue, federal revenue, charges for services, interest revenue, capital outlay expenditures, contractual services expenses, insurance and claims expenses, investment expenses, and transfers in/out. As a result of this condition, the County's accounting records were initially misstated by amounts that were material to the financial statements.

Auditor Recommendation: For the current year, no further action is required as the adjustments have been posted. In future periods, we recommend that management implement procedures to ensure that all general ledger accounts are appropriately reconciled and adjusted at year-end.

Correct Action: Management recognizes and agrees with the recommendations of the auditors. Year-end procedures have been revised and additional procedures will be developed and implemented in coordination with both the Treasurer's Office and Drain Office to ensure the delineation of responsibilities are established between offices to ensure general ledger accounts are appropriately reconciled and adjusted at year-end.

Responsible Person: Connie Sobie, Controller/Administrator

Anticipated Completion Date: September 30, 2024

Finding: 2023-002 Procurement, Suspension and Debarment

Auditor Description of Condition and Effect: For the one vendor tested that had expenditures of \$2,256,725, the County was unable to provide documentation to support that competitive bidding was performed in accordance with the County's policies and procedures. As a result of this condition, the procurement requirements as outlined within the County's policy were not followed.

Auditor Recommendation: We recommend that the County follow their policies and retain documentation to support those policies are abided by.

Corrective Action: Management recognizes and agrees with the recommendations of the auditors. The costs were allowable under the Coronavirus State and Local Fiscal Recovery Funds (CSLRF) with respect to the eligible use of funds. The County has a "Policies and Procedures of Federal Awards Administration" outlining the requirement for purchases made with federal funds. The County had an existing project development agreement with a vendor to conduct a preliminary evaluation of the County's facilities and energy costs. It is management's view the County should have provided the sole source justification form for use of the vendor for implementation of the project with the reason indicated as it was currently under contract through a November 17, 2021 Resolution (#21-11-119 to Approve Energy and Infrastructure Project Development Agreement) rather than rely upon the resolution as the basis for the sole source non-competitive proposals. Management intends to follow the existing policy in its entirety, but will recommend changes to procedures to ensure compliance with purchasing policies. These changes to procedures will be recommended on the basis that simplification of the process is important since the use of sole sourcing of vendors is intended to occur on an infrequent basis.

Responsible Person: Connie Sobie, Controller/Administrator

Anticipated Completion Date: September 30, 2024



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



1045 Independence Blvd.
Charlotte, MI 48813



eatoncounty.org

Eaton County,
Michigan



Year Ended
September 30,
2023

Financial
Statements and
Single Audit Act
Compliance

Rehmann

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EATON COUNTY, MICHIGAN

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INTRODUCTORY SECTION

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Connie L. Sobie
Controller/Administrator

Melissa L. Ballard
Finance Director

Claudine Williams
Director of Intergovernmental
Affairs and Development

Ben Dawson
Human Resources Director

Logan Bailey
Communications Director

March 20, 2024

To the Members of the Board of Commissioners:

The Annual Financial Report of Eaton County, Michigan for the fiscal year ended September 30, 2023, is hereby submitted. Responsibility for both the accuracy of the presented information and the completeness and fairness of the presentation, including all disclosures, rests with the County. We believe the enclosed information is accurate in all material respects and is reported in a manner designed to present fairly the financial position and results of operations of the various funds of the County. These financial statements have been prepared in accordance with generally accepted accounting principles for local governments as prescribed by the Governmental Accounting Standards Board (GASB). All disclosures necessary to enable the reader to gain an understanding of the County's financial activities have been included.

Format

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

Reporting Entity

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

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

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

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

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

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

- Barry/Eaton District Health Department

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

- Eaton County Transportation Authority

Financial Reporting and Auditing

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

Independent Audit

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

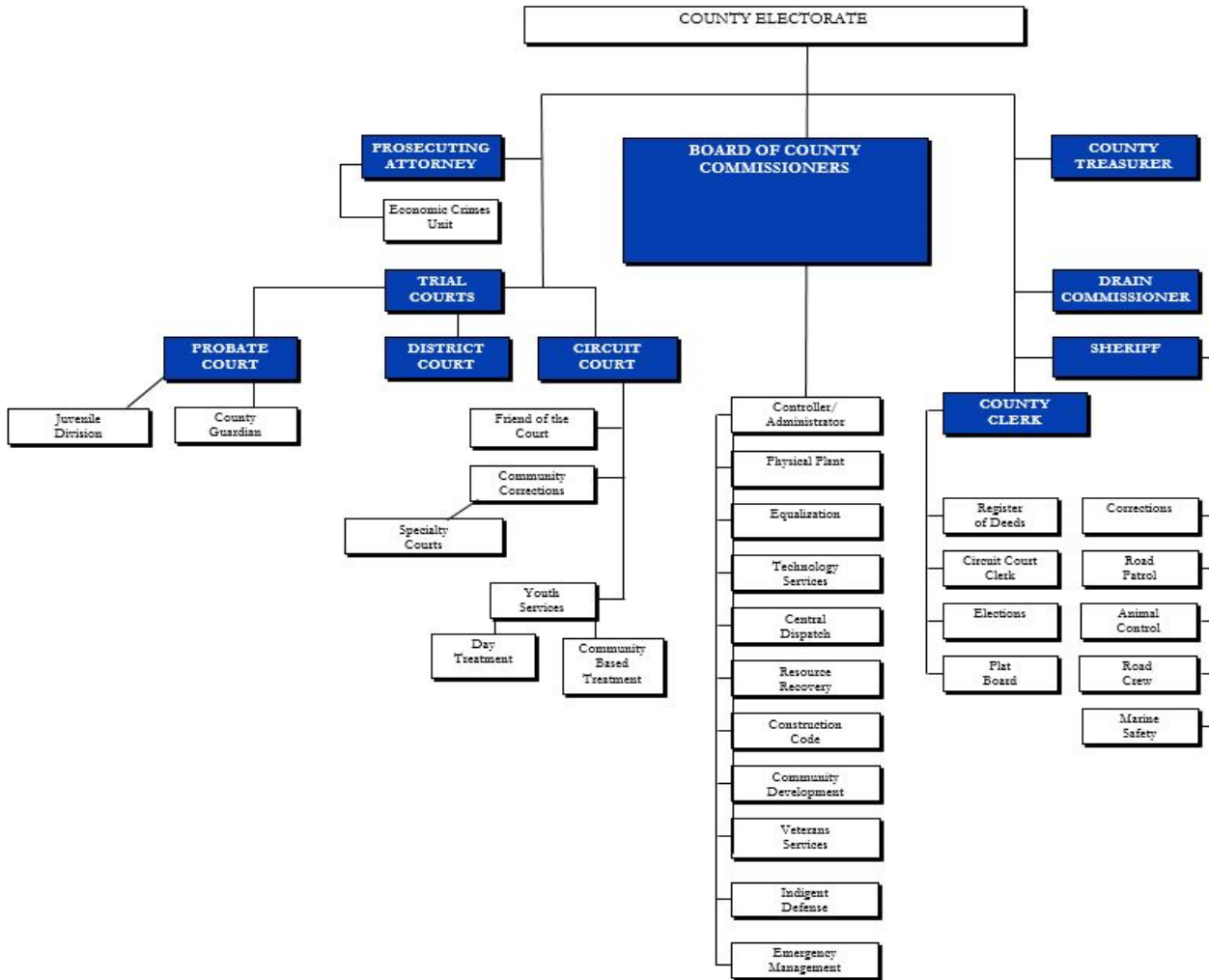
Respectfully submitted,



Connie L. Sobie
Controller/Administrator

EATON COUNTY, MICHIGAN

Organizational Chart



EATON COUNTY, MICHIGAN

PRINCIPAL OFFICIALS

For the Year Ended September 30, 2023

Board of Commissioners

Tim Barnes	District 1
Blake Mulder	District 2
Terrance Augustine	District 3
Brandon Haskell	District 4
Jeanne Pearl-Wright	District 5
Trevor "TJ" Youngquist	District 6
Mark Mudry	District 7
Joseph C. Brehler	District 8
Brian Droscha	District 9
Jacob Toomey	District 10
Scott Hansen	District 11
Brian Lautzenheiser	District 12
Jim Mott - Chairperson	District 13
Frank Holmes	District 14
Barbara A. Rogers - Vice Chairperson	District 15

Tom Reich
County Sheriff

Diana Bosworth
County Clerk/Register of Deeds

Robert A. Robinson
County Treasurer

Douglas R. Lloyd
Prosecuting Attorney

Richard Wagner
Drain Commissioner

Connie L. Sobie
Controller/Administrator

FINANCIAL SECTION

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INDEPENDENT AUDITORS' REPORT

March 20, 2024

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

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of **Eaton County, Michigan** (the "County"), as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the reports of the other auditors, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County, as of September 30, 2023, and the respective changes in financial position, and, where applicable, cash flows thereof, and the budgetary comparisons for the general fund and each major special revenue fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

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

	Percent of Assets and Deferred Outflows	Percent of Revenues	Percent of Net Position
Eaton County Health and Rehabilitation Services Facility Enterprise fund (a major fund)	56.1%	95.2%	45.9%
Eaton County Road Commission Discretely Presented Component Unit	49.9%	47.8%	58.4%

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



Implementation of GASB Statement No. 96

As described in Note 22, the County implemented the provisions of GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*, in the current year. Accordingly, beginning net position of governmental activities was restated. Our opinion is not modified with respect to this matter.

Basis for Opinions

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

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

Responsibilities of Management for the Financial Statements

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

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

Independent Auditors' Responsibilities for the Audit of the Financial Statements

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

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

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

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

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

Required Supplementary Information

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

Supplementary Information

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

Other Information

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 20, 2024, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

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

MANAGEMENT'S DISCUSSION AND ANALYSIS

EATON COUNTY, MICHIGAN

Management's Discussion and Analysis

As management of Eaton County, Michigan, we offer the readers of the County's financial statements this narrative overview and analysis of the financial activities of the County for the fiscal year ended September 30, 2023. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in the accompanying basic financial statements.

Financial Highlights

· Total net position	\$ (20,228,835)
· Change in total net position	8,903,077
· Fund balances, governmental funds	25,930,241
· Change in fund balances, governmental funds	6,721,778
· Unassigned fund balance, general fund	6,724,712
· Change in fund balance, general fund	(466,193)
· Installment debt outstanding	20,529,485
· Change in installment debt	(4,918,304)

Using this Annual Report

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

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

Reporting the County as a Whole

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

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

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

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

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

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

EATON COUNTY, MICHIGAN

Management's Discussion and Analysis

Reporting the County's Most Significant Funds

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

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

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

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

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

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

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the county health and rehabilitation services fund and the 100% tax payment fund, both of which are considered to be major funds of the County. All internal service funds are combined into a single, aggregated presentation in the proprietary fund financial statements. Individual fund data for the nonmajor enterprise funds and internal service funds is provided in the form of combining statements elsewhere in this report.

Reporting the County's Fiduciary Responsibilities

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

EATON COUNTY, MICHIGAN

Management's Discussion and Analysis

Additional Information

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

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

Financial Analysis of the County as a Whole

The government-wide financial analysis focuses on the net position and changes in net position of the County's governmental and business-type activities. As noted earlier, net position may serve over time as a useful indicator of a government's financial position. As the following table demonstrates, the net position of the County was in a deficit primarily a result of the net pension and other postemployment benefit liabilities of \$86,473,704 and \$37,035,378 respectively, at September 30, 2023.

	Net Position					
	Governmental Activities		Business-type Activities		Total	
	2023	2022	2023	2022	2023	2022
Assets						
Current and other assets	\$ 43,461,391	\$ 40,721,433	\$ 20,681,145	\$ 23,426,138	\$ 64,142,536	\$ 64,147,571
Capital assets, net	49,907,228	43,642,394	11,344,982	11,826,124	61,252,210	55,468,518
Total assets	<u>93,368,619</u>	<u>84,363,827</u>	<u>32,026,127</u>	<u>35,252,262</u>	<u>125,394,746</u>	<u>119,616,089</u>
Deferred outflows of resources	<u>20,866,417</u>	<u>16,668,810</u>	<u>1,948,148</u>	<u>956,365</u>	<u>22,814,565</u>	<u>17,625,175</u>
Liabilities						
Long-term liabilities	143,315,178	126,348,535	2,340,642	4,572,497	145,655,820	130,921,032
Other liabilities	12,961,314	19,478,119	6,198,177	3,508,508	19,159,491	22,986,627
Total liabilities	<u>156,276,492</u>	<u>145,826,654</u>	<u>8,538,819</u>	<u>8,081,005</u>	<u>164,815,311</u>	<u>153,907,659</u>
Deferred inflows of resources	<u>3,592,057</u>	<u>11,347,976</u>	<u>30,778</u>	<u>1,390,445</u>	<u>3,622,835</u>	<u>12,738,421</u>
Net position						
Net investment in capital assets	28,215,145	21,121,277	9,746,159	9,851,259	37,961,304	30,972,536
Restricted	16,276,134	8,197,246	-	-	16,276,134	8,197,246
Unrestricted (deficit)	(90,124,792)	(85,460,516)	15,658,519	16,885,918	(74,466,273)	(68,574,598)
Total net position	<u>\$ (45,633,513)</u>	<u>\$ (56,141,993)</u>	<u>\$ 25,404,678</u>	<u>\$ 26,737,177</u>	<u>\$ (20,228,835)</u>	<u>\$ (29,404,816)</u>

A portion of the County's net position, \$37,961,304, is its investment in capital assets (i.e., land, construction in progress, buildings and improvements, vehicles and equipment, leased assets, and subscription assets), net of any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the County's net position, \$16,276,134, represents resources that are subject to external restrictions on how they may be used.

EATON COUNTY, MICHIGAN

Management's Discussion and Analysis

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

	Change in Net Position					
	Governmental Activities		Business-type Activities		Total	
	2023	2022	2023	2022	2023	2022
Revenues						
Program revenues:						
Charges for services	\$ 11,068,169	\$ 6,733,054	\$ 20,347,867	\$ 18,792,991	\$ 31,416,036	\$ 25,526,045
Operating grants and contributions	20,577,928	12,394,377	688,530	1,821,155	21,266,458	14,215,532
General revenues:						
Property taxes	34,010,729	30,551,517	515,050	488,785	34,525,779	31,040,302
Grants and contributions not restricted to specific programs	4,448,168	9,540,636	-	-	4,448,168	9,540,636
Unrestricted investment earnings	1,401,150	89,722	146,486	164,469	1,547,636	254,191
Gain on sale of capital assets	117,347	74,281	-	-	117,347	74,281
Total revenues	71,623,491	59,383,587	21,697,933	21,267,400	93,321,424	80,650,987
Expenses						
Legislative	387,669	325,952	-	-	387,669	325,952
Judicial	8,301,512	7,536,237	-	-	8,301,512	7,536,237
General government	13,333,508	12,037,344	-	-	13,333,508	12,037,344
Public safety	30,471,031	27,197,105	-	-	30,471,031	27,197,105
Public works	481,722	483,511	-	-	481,722	483,511
Health and social services	6,841,236	6,642,505	-	-	6,841,236	6,642,505
Parks, recreation, and culture	955,190	729,548	-	-	955,190	729,548
Other	307,714	419,186	-	-	307,714	419,186
Interest on long-term debt	687,385	704,676	-	-	687,385	704,676
Health and rehabilitation services	-	-	21,995,250	21,630,909	21,995,250	21,630,909
Delinquent tax collections	-	-	137,974	361,436	137,974	361,436
Jail commissary	-	-	90,116	3,104	90,116	3,104
Foreclosing government unit	-	-	428,040	299,047	428,040	299,047
Total expenses	61,766,967	56,076,064	22,651,380	22,294,496	84,418,347	78,370,560
Change in net position, before transfers	9,856,524	3,307,523	(953,447)	(1,027,096)	8,903,077	2,280,427
Transfers	379,052	371,843	(379,052)	(371,843)	-	-
Change in net position	10,235,576	3,679,366	(1,332,499)	(1,398,939)	8,903,077	2,280,427
Net position, beginning of year	(56,141,993)	(59,821,359)	26,737,177	28,136,116	(29,404,816)	(31,685,243)
Restatement - implementation of GASB Statement No. 96	272,904	-	-	-	272,904	-
Net position, end of year	\$ (45,633,513)	\$ (56,141,993)	\$ 25,404,678	\$ 26,737,177	\$ (20,228,835)	\$ (29,404,816)

EATON COUNTY, MICHIGAN

Management's Discussion and Analysis

Governmental activities. Governmental activities increased the County's net position by \$10,235,576. Total governmental revenues were \$71,623,491, compared to \$59,383,587 in the prior year (increase of \$12,239,904). The cost of all governmental activities this year was \$61,766,967, compared to \$56,076,064 from the prior year (increase of \$5,690,903). Key elements of the overall increase in net position, in addition to those matters discussed previously, are as follows:

- Charges for services increased by \$4,335,115, which was primarily due to the revenue from the opioid settlement distribution of \$2,235,684, and the recognition of the deferred revenue related to the opioid settlement.
- Operating grants and contributions increased by \$8,183,551, which was primarily due to the recognition of the ARPA revenue in the general fund for general services versus in a separate fund of approximately \$5.7 million, and the increase in state revenue received for the Raise the Age Grant in the amount of \$1.28 million. There were also increases from local unit contributions to support the cost of increases in expenses for the health department and police services contract.
- Property tax revenue increased by \$3,459,212. The increase in property taxes was a result of the parks millage totaling \$2,061,913, and as a result of inflation and new construction.
- Grants and contributions not restricted to specific programs decreased by \$5,092,468, which was primarily due to the decrease in recognition of ARPA revenue in the operating grants.
- Unrestricted investment earnings increased by \$1,311,428, which was primarily due to a higher investment rate of return overall.
- Pension and OPEB expense was \$5,766,165 in the current year, compared to \$(148,534) in the prior year. This was spread amongst legislative, judicial, general government, public safety, health and social services, and parks, recreation, and culture.

Business-type activities. Business-type activities decreased the County's net position by \$1,332,499 for the current year. Key elements of the current year decrease are as follows:

- The County Health and Rehabilitation Services Facility reported a decrease in net position of \$1,182,744. Additional factors discussing this decrease in net position are available in the separately issued report for the Facility.
- The 100% tax payment fund reported an increase in net position of \$105,460 as a result of higher interest earnings revenue.

Financial Analysis of the County's Funds

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

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

As of the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$25,930,241, an increase of \$6,721,778 in comparison with the prior year. Of the fund balance amount, \$6,724,712 constitutes unassigned fund balance, which is available for spending at the government's discretion.

The general fund is the chief operating fund of the County. At the end of the current fiscal year, unassigned fund balance of the general fund was \$6,724,712, while total fund balance was \$9,194,276. As a measure of the general fund's liquidity, it may be useful to compare unassigned fund balance to total fund expenditures. Unassigned fund balance represents 14.5 percent of the total general fund expenditures.

The fund balance of the County's general fund decreased by \$466,193 during the current fiscal year. This decrease is due to the prior year recognition of the tax exempt lease purchase financing, and current year project costs. There was also a decrease in personnel expenditures due to position vacancies.

The fund balance of the County's American Rescue Plan Act fund increased by \$436,097 during the current fiscal year. This increase is due to interest income from favorable investment rates.

The opioid settlement fund, which was established in 2023 to account for current and future payments to be received from various opioid settlements, had a current year increase in fund balance of \$2,235,681, all of which is restricted.

EATON COUNTY, MICHIGAN

Management's Discussion and Analysis

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

The Eaton County Health and Rehabilitation Services net position decreased during fiscal years 2023 and 2022. The net position decreased by \$1,182,744 in 2023, and by \$1,470,219 in 2022. This decrease in 2023 is largely attributable to a decrease in current assets related to grant funding in response to COVID-19 being received in 2021 and spent during fiscal years 2022 and 2023.

The 100% tax payment fund net position increased by \$105,460 in 2023, compared to the net position decrease of \$136,781 in 2022. This increase in 2023 is largely attributable to the increase in interest earnings.

General Fund Budgetary Highlights

The fiscal year 2023 general fund original budget estimated expenditures and other financing uses to be greater than revenues and other financing sources (decrease in fund balance) by \$1,946,901. The final amended budget estimated revenues and other financing sources to be \$3,738,683 more than the original budget, and expenditures and other financing uses that were \$6,954,846 more than the original budget. Significant budget amendments included:

- The approval of the Park's Millage allowed the County to reduce the general fund contribution to the parks and recreation department by approximately \$460,000.
- Position changes or additions approved outside of the normally scheduled budget cycle for the Controller's Office, Sheriff's Office, Emergency Services, and Community Development amounted to a total budgetary increase of approximately \$360,000.
- Increase for prior year rollover of capital outlay project costs were \$6,027,607.

The fiscal year 2023 general fund amended budget estimated expenditures and other financing uses to be more than revenues and other financing sources (decrease in fund balance) by \$5,163,064. The actual expenditures and other financing uses were more than revenues and other financing sources (decrease of fund balance) by \$466,193.

Revenues and other financing sources were \$1,525,654 more than expected primarily due to:

- The implementation of GASB 96 related to SBITAs of approximately \$1.1 million.
- Interest earnings were \$769,445 more than estimated.

Expenditures and other financing uses were \$3,171,217 less than expected primarily due to:

- The position vacancies and employment reserve contingencies totaling approximately \$1,810,000.
- Savings in other services, charges and capital totaling approximately \$1,300,000.

EATON COUNTY, MICHIGAN

Management's Discussion and Analysis

Capital Asset and Debt Administration

Capital assets. The County's investment in capital assets for its governmental and business-type activities as of September 30, 2023 amounted to \$61,252,210 (net of accumulated depreciation/amortization). This investment in capital assets includes land, construction in progress, buildings and improvements, vehicles and equipment, leases, and subscription assets. The net increase in the County's investment in governmental activities capital assets for the current fiscal year was \$5,153,965. This was due to current year additions exceeding the annual depreciation/amortization expense. The County's business-type activities' capital assets decreased by \$481,142. This was due to annual depreciation exceeding current year additions.

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

- Construction on the public health and energy project related to the solar array installation from the tax exempt lease purchase program.
- Implementation of GASB 96

	Capital Assets (Net of Depreciation/Amortization)					
	Governmental Activities		Business-type Activities		Total	
	2023	2022	2023	2022	2023	2022
Land	\$ 4,018,034	\$ 4,018,034	\$ -	\$ -	\$ 4,018,034	\$ 4,018,034
Construction in progress	13,200,542	8,719,920	-	-	13,200,542	8,719,920
Buildings and improvements	16,529,455	17,111,475	11,056,088	11,535,030	27,585,543	28,646,505
Vehicles and equipment	12,497,071	12,139,248	288,894	291,094	12,785,965	12,430,342
Leased buildings	2,993	-	-	-	2,993	-
Leased vehicles	1,449,256	1,116,195	-	-	1,449,256	1,116,195
Leased cell tower	118,426	121,717	-	-	118,426	121,717
Leased land	411,003	415,805	-	-	411,003	415,805
Subscription assets	1,680,448	1,110,869	-	-	1,680,448	1,110,869
Total capital assets, net	\$ 49,907,228	\$ 44,753,263	\$ 11,344,982	\$ 11,826,124	\$ 61,252,210	\$ 56,579,387

Long-term Debt. At the end of the current fiscal year, the County had total bonded debt outstanding of \$4,430,000. This entire amount comprises debt backed by the full faith and credit of the County.

	Long-term Debt					
	Governmental Activities		Business-type Activities		Total	
	2023	2022	2023	2022	2023	2022
General obligation bonds	\$ 4,430,000	\$ 5,455,000	\$ -	\$ -	\$ 4,430,000	\$ 5,455,000
Notes from direct borrowings and direct placements	13,969,485	15,642,789	2,130,000	4,350,000	16,099,485	19,992,789
Compensated absences	2,620,933	2,519,155	210,642	222,497	2,831,575	2,741,652
Total long-term debt	\$ 21,020,418	\$ 23,616,944	\$ 2,340,642	\$ 4,572,497	\$ 23,361,060	\$ 28,189,441

The County's total general obligation debt decreased by \$1,025,000 (18.8%) during the current fiscal year.

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

State statutes limit the amount of general obligation debt a governmental entity may issue to 10 percent of its total assessed valuation (i.e., State Equalized Value). The current debt limitation for the County is \$576,905,271, which is significantly in excess of the County's outstanding general obligation debt.

EATON COUNTY, MICHIGAN

Management's Discussion and Analysis

Economic Factors and Next Year's Budget and Rates

The following factors were considered in preparing the County's budget for the 2024 fiscal year:

- Increases in intergovernmental revenue due to the recognition of \$3,082,500 in American Rescue Plan lost revenue allocation.
- Increases in property tax revenue of approximately \$1,200,000.
- Total salary expenditures increased approximately \$970,000, as a result of both represented and non-represented employee wage increase, as well as additional positions approved by the Board of Commissioners.
- Total required pension fund contributions decreased approximately \$100,000 due to statutory and pension plan funding requirements. Total retiree health (OPEB) contributions increased by approximately \$30,000 due to an increase in self-funded cost of retiree healthcare.
- State grant funded expansion of the County's Youth Facility of approximately \$10,000,000.

Contacting the County's Controller/Administrator

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

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BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE FINANCIAL STATEMENTS

EATON COUNTY, MICHIGAN

Statement of Net Position

September 30, 2023

	Primary Government			Component Units
	Governmental Activities	Business-type Activities	Totals	
Assets				
Cash and cash equivalents	\$ 20,811,615	\$ 12,592,898	\$ 33,404,513	\$ 48,987,645
Restricted cash and cash equivalents	10,218,034	-	10,218,034	-
Receivables, net	11,033,808	7,981,100	19,014,908	38,241,507
Internal balances	700	(700)	-	-
Other assets	1,397,234	107,847	1,505,081	882,972
Net other postemployment benefit asset	-	-	-	3,602,371
Capital assets not being depreciated/amortized	17,218,576	-	17,218,576	38,897,171
Capital assets being depreciated/amortized, net	32,688,652	11,344,982	44,033,634	167,862,026
Total assets	93,368,619	32,026,127	125,394,746	298,473,692
Deferred outflows of resources				
Deferred charge on refunding	185,770	51,177	236,947	69,609
Deferred pension amounts	19,294,136	1,896,971	21,191,107	1,931,379
Deferred other postemployment benefit amounts	1,386,511	-	1,386,511	620,925
Total deferred outflows of resources	20,866,417	1,948,148	22,814,565	2,621,913
Liabilities				
Accounts payable and accrued liabilities	4,998,144	1,490,445	6,488,589	3,447,203
Interest payable	462,364	15,042	477,406	435,885
Unearned revenue	7,500,806	-	7,500,806	9,113,040
Bonds, notes and other long-term liabilities:				
Due within one year	5,599,286	1,090,642	6,689,928	5,082,572
Due in more than one year	18,899,500	1,250,000	20,149,500	36,559,496
Net pension liability (due in more than one year)	82,647,507	3,826,197	86,473,704	7,697,520
Net other postemployment benefit liability (due in more than one year)	36,168,885	866,493	37,035,378	-
Total liabilities	156,276,492	8,538,819	164,815,311	62,335,716
Deferred inflows of resources				
Deferred pension amounts	757,003	30,778	787,781	-
Deferred other postemployment benefit amounts	1,839,274	-	1,839,274	1,018,553
Deferred lease amounts	995,780	-	995,780	405,657
Total deferred inflows of resources	3,592,057	30,778	3,622,835	1,424,210
Net position				
Net investment in capital assets	28,215,145	9,746,159	37,961,304	167,257,728
Restricted for:				
Judicial	302,273	-	302,273	-
Public safety	8,777,122	-	8,777,122	-
Opioid settlement	4,520,827	-	4,520,827	-
Parks, recreation and culture	2,045,864	-	2,045,864	-
Health and social services	305,515	-	305,515	-
Endowments	60,751	-	60,751	-
Other state mandated	263,782	-	263,782	-
Other postemployment benefits	-	-	-	3,602,371
Drainage districts	-	-	-	54,590,047
Unrestricted (deficit)	(90,124,792)	15,658,519	(74,466,273)	11,885,533
Total net position	\$ (45,633,513)	\$ 25,404,678	\$ (20,228,835)	\$ 237,335,679

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

EATON COUNTY, MICHIGAN

Statement of Activities

For the Year Ended September 30, 2023

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenues
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Primary government					
Governmental activities:					
Legislative	\$ 387,669	\$ -	\$ -	\$ -	\$ (387,669)
Judicial	8,301,512	1,383,331	8,034,729	-	1,116,548
General government	13,333,508	1,158,667	1,788,026	-	(10,386,815)
Public safety	30,471,031	7,920,766	7,070,580	-	(15,479,685)
Public works	481,722	150,425	-	-	(331,297)
Health and social services	6,841,236	385,464	3,684,593	-	(2,771,179)
Parks, recreation and culture	955,190	69,516	-	-	(885,674)
Other	307,714	-	-	-	(307,714)
Interest on long-term debt	687,385	-	-	-	(687,385)
Total governmental activities	61,766,967	11,068,169	20,577,928	-	(30,120,870)
Business-type activities:					
Health and rehabilitation services	21,995,250	19,408,723	688,530	-	(1,897,997)
Delinquent tax collections	137,974	672,559	-	-	534,585
Jail commissary	90,116	96,818	-	-	6,702
Home tax exemption audit	-	406	-	-	406
Foreclosing government unit	428,040	169,361	-	-	(258,679)
Total business-type activities	22,651,380	20,347,867	688,530	-	(1,614,983)
Total primary government	\$ 84,418,347	\$ 31,416,036	\$ 21,266,458	\$ -	\$ (31,735,853)
Component units					
Road Commission	\$ 17,007,793	\$ 128,584	\$ 7,900,753	\$ 11,035,083	\$ 2,056,627
Board of Public Works	47,344	-	59,960	-	12,616
Drainage Districts	4,747,469	986,513	552,251	17,403,416	14,194,711
District Health	8,773,255	1,138,787	6,512,396	-	(1,122,072)
Land Bank	8,992	-	-	-	(8,992)
Total component units	\$ 30,584,853	\$ 2,253,884	\$ 15,025,360	\$ 28,438,499	\$ 15,132,890

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EATON COUNTY, MICHIGAN

Statement of Activities

For the Year Ended September 30, 2023

	Primary Government			Component Units
	Governmental Activities	Business-type Activities	Totals	
Change in net position				
Net (expense) revenues	\$ (30,120,870)	\$ (1,614,983)	\$ (31,735,853)	\$ 15,132,890
General revenues:				
Property taxes	34,010,729	515,050	34,525,779	4,912,488
Grants and contributions not restricted to specific programs	4,448,168	-	4,448,168	-
Unrestricted investment earnings	1,401,150	146,486	1,547,636	1,078,900
Other	-	-	-	88,511
Gain on sale of capital assets	117,347	-	117,347	-
Transfers - internal activities	379,052	(379,052)	-	-
Total general revenues and transfers	40,356,446	282,484	40,638,930	6,079,899
Change in net position	10,235,576	(1,332,499)	8,903,077	21,212,789
Net position, beginning of year, as restated	(55,869,089)	26,737,177	(29,131,912)	216,122,890
Net position, end of year	<u>\$ (45,633,513)</u>	<u>\$ 25,404,678</u>	<u>\$ (20,228,835)</u>	<u>\$ 237,335,679</u>

concluded

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

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FUND FINANCIAL STATEMENTS

EATON COUNTY, MICHIGAN

Balance Sheet

Governmental Funds

September 30, 2023

	General Fund	American Rescue Plan Act Fund	Opioid Settlement Fund	Nonmajor Governmental Funds	Total Governmental Funds
Assets					
Cash and cash equivalents	\$ 4,696,112	\$ -	\$ -	\$ 13,408,885	\$ 18,104,997
Restricted cash and cash equivalents	-	7,982,353	2,235,681	-	10,218,034
Receivables:					
Property taxes, net	4,699,398	-	-	10,161	4,709,559
Accounts	396,071	-	2,285,146	543,725	3,224,942
Due from other governments	645,217	-	-	1,365,145	2,010,362
Leases	569,080	-	-	459,152	1,028,232
Prepays	300,654	-	-	68,790	369,444
Advances to component unit	60,000	-	-	-	60,000
Total assets	\$ 11,366,532	\$ 7,982,353	\$ 4,520,827	\$ 15,855,858	\$ 39,725,570
Liabilities					
Negative equity in cash and cash equivalents	\$ -	\$ -	\$ -	\$ 134,944	\$ 134,944
Accounts payable	1,173,155	2,248	-	1,098,889	2,274,292
Accrued liabilities	314,473	-	-	120,221	434,694
Due to other funds	135,108	-	-	34,559	169,667
Unearned revenue	33	7,500,773	-	-	7,500,806
Total liabilities	1,622,769	7,503,021	-	1,388,613	10,514,403
Deferred inflows of resources					
Deferred lease amounts	549,487	-	-	446,293	995,780
Unavailable revenue - opioid settlement	-	-	2,285,146	-	2,285,146
Total deferred inflows of resources	549,487	-	2,285,146	446,293	3,280,926
Fund balances					
Nonspendable	360,654	-	-	68,790	429,444
Restricted	-	-	2,235,681	12,081,198	14,316,879
Committed	150,967	479,332	-	1,870,964	2,501,263
Assigned	1,957,943	-	-	-	1,957,943
Unassigned	6,724,712	-	-	-	6,724,712
Total fund balances	9,194,276	479,332	2,235,681	14,020,952	25,930,241
Total liabilities, deferred inflows of resources and fund balances	\$ 11,366,532	\$ 7,982,353	\$ 4,520,827	\$ 15,855,858	\$ 39,725,570

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

EATON COUNTY, MICHIGAN

Reconciliation

Fund Balances of Governmental Funds
to Net Position of Governmental Activities
September 30, 2023

Total fund balances for governmental funds	\$ 25,930,241
<p>Amounts reported for <i>governmental activities</i> in the Statement of Net Position are different because:</p>	
<p>Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.</p>	
Capital assets not being depreciated/amortized	17,218,576
Capital assets being depreciated/amortized, net	32,688,652
<p>The focus of governmental funds is on short-term financing. Accordingly, some assets will not be available to pay for current period expenditures. Those assets (such as certain receivables) are offset by deferred inflows in the governmental funds, and thus are not included in fund balance.</p>	
Unavailable revenue - opioid settlement	2,285,146
<p>Certain liabilities, such as bonds, notes and other long-term liabilities, are not due and payable in the current period, and therefore are not reported in the funds.</p>	
Bonds, notes and other long-term liabilities	(21,877,853)
Deferred charge on refunding	185,770
Interest payable	(462,364)
Compensated absences	(2,620,933)
<p>Internal service funds are used by management to charge costs of certain activities, such as insurance, to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the Statement of Net Position.</p>	
	1,751,274
<p>Certain pension and OPEB-related amounts, such as the net pension liability, net other postemployment benefit liability and deferred amounts, are not due and payable in the current period or do not represent current financial resources, and therefore are not reported in the funds.</p>	
Net pension liability	(82,647,507)
Deferred outflows related to the net pension liability	19,294,136
Deferred inflows related to the net pension liability	(757,003)
Net other postemployment benefit liability	(36,168,885)
Deferred outflows related to the net other postemployment benefit liability	1,386,511
Deferred inflows related to the net other postemployment benefit liability	<u>(1,839,274)</u>
Net position of governmental activities	<u>\$ (45,633,513)</u>

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

EATON COUNTY, MICHIGAN

Statement of Revenues, Expenditures and Changes in Fund Balances

Governmental Funds

For the Year Ended September 30, 2023

	General Fund	American Rescue Plan Act Fund	Opioid Settlement Fund	Nonmajor Governmental Funds	Total Governmental Funds
Revenues					
Property taxes	\$ 23,474,872	\$ -	\$ -	\$ 10,331,104	\$ 33,805,976
Licenses and permits	222,831	-	-	910,913	1,133,744
Intergovernmental:					
Federal/State	12,132,743	1,429,064	-	6,371,542	19,933,349
Local	4,725,466	-	-	-	4,725,466
Charges for services	2,294,202	-	2,235,681	2,621,074	7,150,957
Fines and forfeitures	191,590	-	-	17,724	209,314
Interest and rents	1,144,981	460,115	-	21,013	1,626,109
Other	374,020	-	-	223,405	597,425
Total revenues	44,560,705	1,889,179	2,235,681	20,496,775	69,182,340
Expenditures					
Current:					
Legislative	323,194	-	-	-	323,194
Judicial	5,692,869	-	-	1,941,311	7,634,180
General government	10,244,080	1,390,170	-	98,346	11,732,596
Public safety	17,421,218	-	-	6,156,976	23,578,194
Public works	489,290	-	-	-	489,290
Health and social services	2,210,244	-	-	4,300,281	6,510,525
Parks, recreation and culture	17,000	-	-	756,725	773,725
Other	301,963	-	-	5,751	307,714
Capital outlay	8,317,281	-	-	1,648,489	9,965,770
Debt service:					
Principal	1,169,225	-	-	2,544,657	3,713,882
Interest and fiscal charges	93,659	-	-	433,685	527,344
Total expenditures	46,280,023	1,390,170	-	17,886,221	65,556,414
Revenues over (under) expenditures	(1,719,318)	499,009	2,235,681	2,610,554	3,625,926
Other financing sources (uses)					
Issuance of bonds, notes and other long-term liabilities	1,830,950	-	-	168,503	1,999,453
Proceeds from sale of capital assets	113,457	-	-	3,890	117,347
Transfers in	2,751,362	-	-	4,881,291	7,632,653
Transfers out	(3,442,644)	(62,912)	-	(3,148,045)	(6,653,601)
Total other financing sources (uses)	1,253,125	(62,912)	-	1,905,639	3,095,852
Net change in fund balances	(466,193)	436,097	2,235,681	4,516,193	6,721,778
Fund balances, beginning of year	9,660,469	43,235	-	9,504,759	19,208,463
Fund balances, end of year	\$ 9,194,276	\$ 479,332	\$ 2,235,681	\$ 14,020,952	\$ 25,930,241

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

EATON COUNTY, MICHIGAN

Reconciliation

Net Changes in Fund Balances of Governmental Funds
to Change in Net Position of Governmental Activities
For the Year Ended September 30, 2023

Net change in fund balance - total governmental funds \$ 6,721,778

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

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

Capital assets purchased/constructed	9,869,071
Depreciation/amortization expense	(4,701,570)
Proceeds from sale of capital assets	(117,347)
Gain on sale of capital assets	103,811

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

Change in unavailable revenue - opioid settlement	2,285,146
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Bonds, notes and other long-term liabilities proceeds provide current financial resources to the governmental funds in the period issued, but issuing bonds, notes and other long-term liabilities increases long-term liabilities in the Statement of Net Position. Repayment of bonds, notes and other long-term liabilities principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.

Principal payments on bonds, notes and other long-term liabilities	3,713,882
Issuance of bonds, notes and other long-term liabilities	(1,999,453)

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

Change in accrued compensated absences	(101,778)
Amortization of deferred charge on refunding	(47,430)
Change in the net pension liability and related deferred amounts	(6,120,340)
Change in the net other postemployment benefit liability and related deferred amounts	354,175
Change in accrued interest payable	(112,611)

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

388,242

Change in net position of governmental activities \$ 10,235,576

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

EATON COUNTY, MICHIGAN

Statement of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual - General Fund

For the Year Ended September 30, 2023

	Original Budget	Final Budget	Actual	Actual Over (Under) Final Budget
Revenues				
Property taxes	\$ 23,824,118	\$ 23,824,118	\$ 23,474,872	\$ (349,246)
Licenses and permits	215,300	215,300	222,831	7,531
Intergovernmental:				
Federal/State	5,882,211	6,231,375	12,132,743	5,901,368
Local	4,319,516	4,717,141	4,725,466	8,325
Charges for services	2,896,450	2,896,450	2,294,202	(602,248)
Fines and forfeitures	247,700	247,700	191,590	(56,110)
Interest and rents	242,705	330,991	1,144,981	813,990
Other	183,673	210,697	374,020	163,323
Total revenues	37,811,673	38,673,772	44,560,705	5,886,933
Expenditures				
Current:				
Legislative	335,350	350,350	323,194	(27,156)
Judicial	6,297,229	6,321,941	5,692,869	(629,072)
General government	11,214,157	11,558,364	10,244,080	(1,314,284)
Public safety	18,478,007	18,596,378	17,421,218	(1,175,160)
Public works	490,000	490,000	489,290	(710)
Health and social services	2,162,862	2,255,982	2,210,244	(45,738)
Parks, recreation and culture	18,000	18,000	17,000	(1,000)
Other	1,116,522	1,067,506	301,963	(765,543)
Capital outlay	1,760,880	8,314,961	8,317,281	2,320
Debt service:				
Principal	1,034,322	820,181	1,169,225	349,044
Interest and fiscal charges	113,911	104,410	93,659	(10,751)
Total expenditures	43,021,240	49,898,073	46,280,023	(3,618,050)
Revenues under expenditures	(5,209,567)	(11,224,301)	(1,719,318)	9,504,983
Other financing sources (uses)				
Issuance of bonds, notes and other long-term liabilities	642,000	642,000	1,830,950	1,188,950
Proceeds from sale of capital assets	25,000	74,920	113,457	38,537
Transfers in	5,513,464	8,340,128	2,751,362	(5,588,766)
Transfers out	(2,917,798)	(2,995,811)	(3,442,644)	446,833
Total other financing sources (uses)	3,262,666	6,061,237	1,253,125	(4,808,112)
Net change in fund balance	(1,946,901)	(5,163,064)	(466,193)	4,696,871
Fund balance, beginning of year	9,660,469	9,660,469	9,660,469	-
Fund balance, end of year	\$ 7,713,568	\$ 4,497,405	\$ 9,194,276	\$ 4,696,871

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

EATON COUNTY, MICHIGAN

Statement of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual - American Rescue Plan Act Special Revenue Fund
For the Year Ended September 30, 2023

	Original Budget	Final Budget	Actual	Actual Over (Under) Final Budget
Revenues				
Intergovernmental -				
Federal/State	\$ 3,482,500	\$ 10,688,514	\$ 1,429,064	\$ (9,259,450)
Interest and rents	-	125,000	460,115	335,115
Total revenues	<u>3,482,500</u>	<u>10,813,514</u>	<u>1,889,179</u>	<u>(8,924,335)</u>
Expenditures				
Current -				
General government	-	5,074,288	1,390,170	(3,684,118)
Revenues over expenditures	3,482,500	5,739,226	499,009	(5,240,217)
Other financing uses				
Transfers out	(3,482,500)	(5,739,226)	(62,912)	(5,676,314)
Net change in fund balance	-	-	436,097	436,097
Fund balance, beginning of year	<u>43,235</u>	<u>43,235</u>	<u>43,235</u>	<u>-</u>
Fund balance, end of year	<u>\$ 43,235</u>	<u>\$ 43,235</u>	<u>\$ 479,332</u>	<u>\$ 436,097</u>

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

EATON COUNTY, MICHIGAN

Statement of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual - Opioid Settlement Special Revenue Fund
 For the Year Ended September 30, 2023

	Original Budget	Final Budget	Actual	Actual Over (Under) Final Budget
Revenues				
Charges for services	\$ -	\$ -	\$ 2,235,681	\$ 2,235,681
Net change in fund balance	-	-	2,235,681	2,235,681
Fund balance, beginning of year	-	-	-	-
Fund balance, end of year	\$ -	\$ -	\$ 2,235,681	\$ 2,235,681

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

EATON COUNTY, MICHIGAN

Statement of Net Position

Proprietary Funds
September 30, 2023

	Business-type Activities - Enterprise Funds				Governmental Activities
	Health and Rehabilitation Services Facility	100% Tax Payment	Nonmajor Enterprise Funds	Total	Internal Service Funds
Assets					
Current assets:					
Cash and cash equivalents	\$ 1,911,442	\$ 8,188,601	\$ 2,492,855	\$ 12,592,898	\$ 2,841,562
Receivables:					
Property taxes	-	3,760,414	-	3,760,414	-
Accounts, net	3,747,146	411,815	25,378	4,184,339	713
Due from other funds	-	-	-	-	170,367
Prepays	107,847	-	-	107,847	1,027,790
Total current assets	5,766,435	12,360,830	2,518,233	20,645,498	4,040,432
Noncurrent assets:					
Advances to component unit	-	-	36,347	36,347	-
Buildings	18,955,239	-	-	18,955,239	-
Equipment	2,543,251	-	-	2,543,251	-
Accumulated depreciation	(10,153,508)	-	-	(10,153,508)	-
Total noncurrent assets	11,344,982	-	36,347	11,381,329	-
Total assets	17,111,417	12,360,830	2,554,580	32,026,827	4,040,432
Deferred outflows of resources					
Deferred charge on refunding	51,177	-	-	51,177	-
Deferred pension amounts	1,896,971	-	-	1,896,971	-
Total deferred outflows of resources	1,948,148	-	-	1,948,148	-
Liabilities					
Current liabilities:					
Accounts payable	257,733	4,822	5,994	268,549	759,646
Accrued liabilities	545,822	-	676,074	1,221,896	1,529,512
Due to other funds	-	-	700	700	-
Interest payable	15,042	-	-	15,042	-
Current portion of:					
Bonds, notes and other long-term liabilities	400,000	480,000	-	880,000	-
Accrued compensated absences	210,642	-	-	210,642	-
Total current liabilities	1,429,239	484,822	682,768	2,596,829	2,289,158
Noncurrent liabilities:					
Bonds, notes, and other long-term liabilities, net of current portion	1,250,000	-	-	1,250,000	-
Net pension liability	3,826,197	-	-	3,826,197	-
Total other postemployment benefit liability	866,493	-	-	866,493	-
Total noncurrent liabilities	5,942,690	-	-	5,942,690	-
Total liabilities	7,371,929	484,822	682,768	8,539,519	2,289,158
Deferred inflows of resources					
Deferred pension amounts	30,778	-	-	30,778	-
Net position					
Net investment in capital assets	9,746,159	-	-	9,746,159	-
Unrestricted	1,910,699	11,876,008	1,871,812	15,658,519	1,751,274
Total net position	\$ 11,656,858	\$ 11,876,008	\$ 1,871,812	\$ 25,404,678	\$ 1,751,274

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

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EATON COUNTY, MICHIGAN

Statement of Revenues, Expenses and Changes in Fund Net Position

Proprietary Funds

For the Year Ended September 30, 2023

	Business-type Activities - Enterprise Funds			Governmental	
	Health and Rehabilitation Services Facility	100% Tax Payment	Nonmajor Enterprise Funds	Internal Service Funds	
Operating revenues					
Charges for services	\$ 19,408,723	\$ -	\$ -	\$ 19,408,723	\$ 16,732,082
Interest on taxes	-	461,532	406	461,938	-
Sales	-	-	126,367	126,367	-
Administrative fees/penalties	-	211,027	139,812	350,839	-
Other revenues	-	-	-	-	680,164
Total operating revenues	19,408,723	672,559	266,585	20,347,867	17,412,246
Operating expenses					
Personnel services and benefits	16,643,364	-	192,760	16,836,124	6,685,819
Operating supplies	1,647,461	-	-	1,647,461	-
Contractual services	464,954	34,621	325,396	824,971	88,884
Insurance and claims	-	-	-	-	9,687,959
Tax tribunal refunds	-	46,352	-	46,352	-
Depreciation	528,189	-	-	528,189	-
Other	2,600,285	3,817	-	2,604,102	-
Total operating expenses	21,884,253	84,790	518,156	22,487,199	16,462,662
Operating income (loss)	(2,475,530)	587,769	(251,571)	(2,139,332)	949,584
Nonoperating revenues (expenses)					
Interest income	50,203	96,283	-	146,486	38,658
Interest expense	(54,990)	(53,184)	-	(108,174)	-
Provision for bad debts	(51,589)	-	-	(51,589)	-
Loss on disposal of capital assets	(4,418)	-	-	(4,418)	-
Grant revenue	688,530	-	-	688,530	-
Property tax revenue	515,050	-	-	515,050	-
Total nonoperating revenues	1,142,786	43,099	-	1,185,885	38,658
Income (loss) before transfers	(1,332,744)	630,868	(251,571)	(953,447)	988,242
Transfers					
Transfers in	150,000	635,038	-	785,038	-
Transfers out	-	(1,160,446)	(3,644)	(1,164,090)	(600,000)
Transfers, net	150,000	(525,408)	(3,644)	(379,052)	(600,000)
Change in net position	(1,182,744)	105,460	(255,215)	(1,332,499)	388,242
Net position, beginning of year	12,839,602	11,770,548	2,127,027	26,737,177	1,363,032
Net position, end of year	\$ 11,656,858	\$ 11,876,008	\$ 1,871,812	\$ 25,404,678	\$ 1,751,274

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

EATON COUNTY, MICHIGAN

Statement of Cash Flows

Proprietary Funds

For the Year Ended September 30, 2023

	Business-type Activities - Enterprise Funds				Governmental Activities
	Health and Rehabilitation Services Facility	100% Tax Payment	Nonmajor Enterprise Funds	Total	Internal Service Funds
Cash flows from operating activities					
Receipts from customers	\$ 18,076,467	\$ 5,657,932	\$ 263,883	\$ 23,998,282	\$ -
Receipts from interfund services	-	-	-	-	17,380,521
Delinquent taxes purchased	-	(5,229,128)	-	(5,229,128)	-
Payments to/for employees and third parties	(21,027,904)	-	(117,192)	(21,145,096)	(9,033,232)
Payments to suppliers	-	-	(320,904)	(320,904)	(7,861,417)
Other receipts	35,646	-	-	35,646	-
Net cash provided by (used in) operating activities	<u>(2,915,791)</u>	<u>428,804</u>	<u>(174,213)</u>	<u>(2,661,200)</u>	<u>485,872</u>
Cash flows from noncapital financing activities					
Transfers in	-	635,038	-	635,038	-
Transfers out	-	(1,160,446)	(3,644)	(1,164,090)	(600,000)
Tax notes redeemed	-	(1,830,000)	-	(1,830,000)	-
Property tax receipts	515,050	-	-	515,050	-
Grant receipts	4,302,449	-	-	4,302,449	-
Interest paid on tax notes / advances	-	(53,184)	-	(53,184)	-
Net cash provided by (used in) noncapital financing activities	<u>4,817,499</u>	<u>(2,408,592)</u>	<u>(3,644)</u>	<u>2,405,263</u>	<u>(600,000)</u>
Cash flows from capital and related financing activities					
Transfers in	150,000	-	-	150,000	-
Principal paid on long-term debt	(390,000)	-	-	(390,000)	-
Interest paid on long-term debt	(44,588)	-	-	(44,588)	-
Purchases of capital assets	(51,465)	-	-	(51,465)	-
Net cash used in capital and related financing activities	<u>(336,053)</u>	<u>-</u>	<u>-</u>	<u>(336,053)</u>	<u>-</u>
Cash flows from investing activities					
Interest received	50,203	96,283	-	146,486	38,658
Net change in cash and cash equivalents	<u>1,615,858</u>	<u>(1,883,505)</u>	<u>(177,857)</u>	<u>(445,504)</u>	<u>(75,470)</u>
Cash and cash equivalents, beginning of year	295,584	10,072,106	2,670,712	13,038,402	2,917,032
Cash and cash equivalents, end of year	<u>\$ 1,911,442</u>	<u>\$ 8,188,601</u>	<u>\$ 2,492,855</u>	<u>\$ 12,592,898</u>	<u>\$ 2,841,562</u>

continued...

EATON COUNTY, MICHIGAN

Statement of Cash Flows

Proprietary Funds

For the Year Ended September 30, 2023

	Business-type Activities - Enterprise Funds				Governmental Activities
	Health and Rehabilitation Services Facility	100% Tax Payment	Nonmajor Enterprise Funds	Total	Internal Service Funds
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities					
Operating income (loss)	\$ (2,475,530)	\$ 587,769	\$ (251,571)	\$ (2,139,332)	\$ 949,584
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:					
Depreciation	528,189	-	-	528,189	-
Provision for bad debt	(51,589)	-	-	(51,589)	-
Change in operating assets and liabilities that provided (used) cash:					
Taxes receivable	-	(146,050)	-	(146,050)	-
Accounts receivable	(925,794)	(17,737)	(9,197)	(952,728)	(713)
Due from other funds	-	-	-	-	(31,017)
Prepays	754,117	-	-	754,117	(290,766)
Advances to component unit	-	-	5,813	5,813	-
Accounts payable	(167,473)	4,822	4,904	(157,747)	134,940
Accrued liabilities	(223,934)	-	75,568	(148,366)	(276,156)
Due to other funds	(975,852)	-	270	(975,582)	-
Net pension liability	2,938,272	-	-	2,938,272	-
Deferred outflows of resources - pension	(1,005,741)	-	-	(1,005,741)	-
Deferred inflows of resources - pension	(1,359,667)	-	-	(1,359,667)	-
Total other postemployment benefit liability	49,211	-	-	49,211	-
Net cash provided by (used in) operating activities	<u>\$ (2,915,791)</u>	<u>\$ 428,804</u>	<u>\$ (174,213)</u>	<u>\$ (2,661,200)</u>	<u>\$ 485,872</u>

concluded.

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

EATON COUNTY, MICHIGAN

Statement of Fiduciary Net Position

Fiduciary Funds

September 30, 2023

	Retiree Healthcare Plan	Custodial Funds
Assets		
Cash and cash equivalents	\$ -	\$ 11,095,070
Investments -		
MERS total market portfolio	18,069,623	-
Due from other governments	-	13,610
	<hr/>	<hr/>
Total assets	18,069,623	11,108,680
Liabilities		
Undistributed receipts	-	11,080,393
	<hr/>	<hr/>
Net position		
Restricted for other postemployment benefits	18,069,623	-
Restricted for individuals, organizations, and other governments	-	28,287
	<hr/>	<hr/>
Total net position	<u>\$ 18,069,623</u>	<u>\$ 28,287</u>

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

EATON COUNTY, MICHIGAN

Statement of Changes in Fiduciary Net Position

Fiduciary Funds

For the Year Ended September 30, 2023

	Retiree Healthcare Plan	Custodial Funds
Additions		
Investment income:		
Net change in fair value of investments	\$ 2,501,215	\$ -
Investment expenses	(596,764)	-
	<hr/>	<hr/>
Net investment income	1,904,451	-
Contributions -		
Plan sponsor	1,425,381	-
Collection of taxes for other governments	-	43,103,365
Collection of fees for other governments	-	182,875
Collection from other entities	-	1,501,121
	<hr/>	<hr/>
Total additions	3,329,832	44,787,361
Deductions		
Participant benefits	1,330,916	-
Administrative expense	34,001	-
Payment of taxes for other governments	-	43,103,365
Payment of fees for other governments	-	182,875
Payment for other entities	-	1,496,416
	<hr/>	<hr/>
Total deductions	1,364,917	44,782,656
Change in net position	1,964,915	4,705
Net position, beginning of year	<hr/> 16,104,708	<hr/> 23,582
Net position, end of year	<hr/> \$ 18,069,623	<hr/> \$ 28,287

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

EATON COUNTY, MICHIGAN

Combining Statement of Net Position

Discretely Presented Component Units
For the Year Ended September 30, 2023

	Road Commission	Board of Public Works	Drainage Districts	District Health	Land Bank	Total
Assets						
Cash and cash equivalents	\$ 23,015,767	\$ 12,366	\$ 23,265,812	\$ 2,657,093	\$ 36,607	\$ 48,987,645
Receivables:						
Accounts, net	6,877	250	-	255,555	-	262,682
Special assessments	-	-	33,260,564	-	-	33,260,564
Installment sales	-	1,567,078	-	-	-	1,567,078
Leases	-	-	-	421,575	-	421,575
Due from other governmental units:						
Federal/State	2,719,258	-	-	-	-	2,719,258
Local	10,350	-	-	-	-	10,350
Inventories	812,903	-	50,082	-	-	862,985
Prepaid items	-	-	-	19,987	-	19,987
Net other postemployment benefit asset	3,602,371	-	-	-	-	3,602,371
Capital assets not being depreciated/amortized	24,407,115	-	14,490,056	-	-	38,897,171
Capital assets being depreciated/amortized, net	95,068,566	-	71,806,749	986,711	-	167,862,026
Total assets	149,643,207	1,579,694	142,873,263	4,340,921	36,607	298,473,692
Deferred outflows of resources						
Deferred charge on refunding	-	14,827	54,782	-	-	69,609
Deferred pension amounts	-	-	-	1,931,379	-	1,931,379
Deferred other postemployment benefit amounts	620,925	-	-	-	-	620,925
Total deferred outflows of resources	620,925	14,827	54,782	1,931,379	-	2,621,913
Liabilities						
Accounts payable	1,110,956	-	1,490,526	96,826	260	2,698,568
Due to other governments	-	-	-	349,057	-	349,057
Accrued liabilities	83,170	-	-	220,061	-	303,231
Interest payable	-	-	435,885	-	-	435,885
Unearned revenue	9,100,000	-	-	13,040	-	9,113,040
Advances from primary government	-	-	60,000	-	36,347	96,347
Bonds, notes and other long-term liabilities:						
Due within one year	164,621	702,935	4,006,441	208,575	-	5,082,572
Due in more than one year	78,412	878,970	34,541,885	1,060,229	-	36,559,496
Net pension liability (due in more than one year)	-	-	-	7,697,520	-	7,697,520
Total liabilities	10,537,159	1,581,905	40,534,737	9,645,308	36,607	62,335,716
Deferred inflows of resources						
Deferred other postemployment benefit amounts	1,018,553	-	-	-	-	1,018,553
Deferred lease amounts	-	-	-	405,657	-	405,657
Total deferred inflows of resources	1,018,553	-	-	405,657	-	1,424,210
Net position						
Net investment in capital assets	119,475,681	-	47,803,261	(21,214)	-	167,257,728
Restricted for other postemployment benefits	3,602,371	-	-	-	-	3,602,371
Restricted for drainage districts	-	-	54,590,047	-	-	54,590,047
Unrestricted (deficit)	15,630,368	12,616	-	(3,757,451)	-	11,885,533
Total net position	\$ 138,708,420	\$ 12,616	\$ 102,393,308	\$ (3,778,665)	\$ -	\$ 237,335,679

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

EATON COUNTY, MICHIGAN

Combining Statement of Activities

Discretely Presented Component Units
For the Year Ended September 30, 2023

	Road Commission	Board of Public Works	Drainage Districts	District Health	Land Bank	Total
Expenses						
Public works	\$ -	\$ 47,344	\$ 4,747,469	\$ -	\$ -	\$ 4,794,813
Health and social services	-	-	-	8,773,255	-	8,773,255
Highways and streets	17,007,793	-	-	-	-	17,007,793
Land bank	-	-	-	-	8,992	8,992
Total expenses	17,007,793	47,344	4,747,469	8,773,255	8,992	30,584,853
Program revenues						
Charges for services	128,584	-	986,513	1,138,787	-	2,253,884
Operating grants and contributions	7,900,753	59,960	552,251	6,512,396	-	15,025,360
Capital grants and contributions	11,035,083	-	17,403,416	-	-	28,438,499
Total program revenues	19,064,420	59,960	18,942,180	7,651,183	-	45,717,743
Net program revenues (expense)	2,056,627	12,616	14,194,711	(1,122,072)	(8,992)	15,132,890
General revenues						
Property taxes	4,912,442	-	-	-	46	4,912,488
Unrestricted investment earnings	701,508	-	376,482	-	910	1,078,900
Other	80,475	-	-	-	8,036	88,511
Total general revenues	5,694,425	-	376,482	-	8,992	6,079,899
Change in net position	7,751,052	12,616	14,571,193	(1,122,072)	-	21,212,789
Net position, beginning of year, as restated	130,957,368	-	87,822,115	(2,656,593)	-	216,122,890
Net position, end of year	\$ 138,708,420	\$ 12,616	\$ 102,393,308	\$ (3,778,665)	\$ -	\$ 237,335,679

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

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NOTES TO FINANCIAL STATEMENTS

EATON COUNTY, MICHIGAN

Notes to Financial Statements

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Reporting Entity

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

Blended Component Unit

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

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

Discretely Presented Component Units

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

EATON COUNTY, MICHIGAN

Notes to Financial Statements

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

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

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

Fiduciary Component Unit

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

Joint Ventures

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

EATON COUNTY, MICHIGAN

Notes to Financial Statements

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

Related Organization

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

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

Jointly Governed Organizations

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

The Tri-County Regional Planning Commission is governed by the political jurisdictions it serves including the cities of Lansing and East Lansing; Delta and Meridian townships; the Michigan Department of Transportation; and the counties, road commissions and transit authorities of Ingham, Eaton and Clinton counties. The Planning Commission adopts a proposed budget during February and submits the budget, thereby requesting a contribution from each governmental unit. Eaton County contributed \$100,926 for the year ended September 30, 2023.

The **Tri-County Office on Aging** is governed by a 13 member board appointed by the Board of Commissioners from the three counties it services – Ingham, Eaton and Clinton. The Office on Aging provides services to older residents of the three counties and receives its operating revenues from fees for services and from federal, state and local sources, of which Eaton County appropriated \$74,319 for the year ended September 30, 2023.

The Mid-State Health Network is governed by 24 members from three counties, two from each of the 12 member community mental health service providers. The County's financial responsibility is to pass through to the Commission a portion of the convention and tourism revenues it receives and, if needed, such additional funds based on the ratio of board membership. The County contributed \$259,426 for the year ended September 30, 2023.

EATON COUNTY, MICHIGAN

Notes to Financial Statements

The CEI-Community Mental Health is governed by 12 members from the three counties it serves in - Ingham, Eaton and Clinton, of which Eaton County appoints 3 members. The Authority provides comprehensive mental health services to these three counties and receives its operating revenues from fees for services and from federal, state and local sources, of which Eaton County appropriated \$500,956 for the year ended September 30, 2023.

The **Capital Area Michigan Works!** is governed by a 11 member board, of which the County appoints two members. The County has no financial responsibility other than potential liability from appropriated use of funds as the organization's revenue is derived from federal and state grants.

Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support. Likewise, the primary government is reported separately from certain component units for which the primary government is financially accountable.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. *Program revenues* include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

EATON COUNTY, MICHIGAN

Notes to Financial Statements

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County considers revenues to be available if they are collected within 60 days of the end of the current fiscal period, except for expenditure-driven grants, which must be collected within one year, and property taxes. Property taxes for the County are levied and payable within the current fiscal year are fully recognized inasmuch as any uncollected taxes are settled with the 100% Tax Payment Fund not later than March 1 of the following fiscal year. While this schedule exceeds the normal availability period for property taxes of sixty days, management believes that fully recognizing property taxes in the year they are intended to finance better reflects the matching concept of generally accepted accounting principles. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, state shared revenues, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the government.

The County reports the following major governmental funds:

The *general fund* is the government's primary operating fund. It accounts for all the financial resources of the general government, except those accounted for and reported in another fund.

The *American Rescue Plan Act fund* accounts for the use of American Rescue Plan Act grant funds.

The *opioid settlement special revenue fund* accounts for the activities related to the opioid settlements.

The County reports the following major proprietary funds:

The *health and rehabilitation services facility fund* accounts for the operation of the County's long-term adult care facility.

The *100% tax payment fund* accounts for the annual purchase of delinquent real property taxes from each of the local taxing units within the County, and the ultimate collection from the property owners of the delinquent taxes with penalty and interest.

EATON COUNTY, MICHIGAN

Notes to Financial Statements

Additionally, the County reports the following fund types:

Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.

Debt service funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest.

Permanent funds are used to account for resources that are restricted to the extent that only earnings, and not principal, may be used for purposes that support the County's programs.

Enterprise funds account for those operations that are financed and operated in a manner similar to private business or where the County has decided that the determination of revenues earned, costs incurred and/or net income is necessary for management accountability.

Internal service funds account for the insurance activity of the County provided to other departments and funds on a cost reimbursement basis.

Retiree healthcare trust fund accounts for the accumulated resources for retirement health benefit payments to qualified employees.

Custodial funds account for assets held by the County as a custodian for individuals, private organizations, other governments and/or other funds.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments in lieu of taxes and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the enterprise funds and of the County's internal service fund are charges to customers for sales and services. Operating expenses for enterprise funds and internal service funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

EATON COUNTY, MICHIGAN

Notes to Financial Statements

Assets, Liabilities, Deferred Outflows of Resources, Deferred Inflows of Resources and Equity

Deposits and Investments

The County pools cash resources of various funds in order to facilitate the management of cash; however, cash applicable to a particular fund is readily identifiable. Sufficient cash is retained in the pooled cash accounts to meet current operating requirements and excess cash is invested in various interest bearing securities and disclosed as part of the County's investments. Cash equivalents consist of temporary investments in certificates of deposit, with maturities from date of purchase of 90 days or less, investment trust funds, and mutual funds. The investment trust funds have the general characteristics of demand deposit accounts.

Investments are stated at fair value, as described in more detail in Note 3.

State statutes authorize the County to deposit in the accounts of federally insured banks, credit unions and savings and loan associations and to invest in obligations of the U.S. Treasury, certain commercial paper, repurchase agreements, bankers acceptances, and mutual funds composed of otherwise legal investments.

Receivables and Payables

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). Any residual balances outstanding between governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances".

Advances between funds are offset by nonspendable fund balance in applicable governmental funds to indicate they are not available for appropriation and are not expendable available financial resources.

Receivables consist of accounts receivable related to charges for services and amounts due from governmental units for various financial assistance programs and State shared revenues. The County has established allowances for doubtful accounts to estimate uncollectible accounts receivable in the general, child care, health and rehabilitation services facility funds and district health department component unit. The County utilizes the direct write-off method for all other funds as past experience indicates the write-off of accounts receivable for these funds are immaterial and do not warrant the use of allowance accounts.

Inventories

The cost of inventory items in governmental funds is recorded as an expenditure at the time of purchase. Inventories of the health and rehabilitation services facility consist of medical supplies, which are stated at the lower of cost determined by the first-in, first-out (FIFO) method or market.

The cost of inventory items in the Road Commission is recorded as an expenditure when they are used (i.e., consumption method). Inventories of the Road Commission consist of operating parts, supplies, and road materials, which are stated at average cost determined on a first in, first out method, except for road materials, which are determined on the average cost method and are not in excess of fair value.

EATON COUNTY, MICHIGAN

Notes to Financial Statements

Prepaids

Certain payments to vendors (particularly for insurance coverage) reflect costs that are applicable to a future period and are recorded as prepaid items.

Capital Assets

Capital assets, which include property, plant, equipment and infrastructure assets (e.g. roads, bridges, drains and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with initial, individual costs of \$5,000 or more (\$200,000 for infrastructure) and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated acquisition cost at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Capital assets of the primary government and Drainage Districts component unit are depreciated/ amortized using the straight-line method over the following estimated useful lives:

	Years
Building and improvements	5-40
Equipment	3-10
Vehicles	2-5
Infrastructure - drains	40

Capital assets of the Road Commission component unit are depreciated over the estimated useful lives of the assets, using the sum-of-years digits methods for road equipment and the straight-line method for all other capital assets and infrastructure as follows:

	Years
Buildings and improvements	50
Equipment	4-10
Infrastructure:	
Roads	8-30
Bridges	25-50
Traffic signals	15

EATON COUNTY, MICHIGAN

Notes to Financial Statements

Leases

Lessee. The County is a lessee for noncancellable leases of vehicles, a building, infrastructure, and land. The County recognizes a lease liability and an intangible right-to-use lease asset (lease asset) in the government-wide financial statements. The County recognizes lease liabilities with an initial, individual value of \$5,000 or more.

At the commencement of a lease, the County initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life.

Key estimates and judgments related to leases include how the County determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments. The County uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the County generally uses its estimated incremental borrowing rate as the discount rate for leases. The lease term includes the noncancellable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option price (if applicable) that the County is reasonably certain to exercise.

The County monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability.

Lessor. The County is a lessor for noncancellable leases of buildings, infrastructure, and land. The County recognizes a lease receivable and a deferred inflow of resources in the government-wide and governmental fund financial statements.

At the commencement of a lease, the County initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

Key estimates and judgments include how the County determines (1) the discount rate it uses to discount the expected lease receipts to present value, (2) lease term, and (3) lease receipts. The County uses its estimated incremental borrowing rate as the discount rate for leases. The lease term includes the noncancellable period of the lease. Lease receipts included in the measurement of the lease receivable is composed of fixed payments from the lessee.

The County monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease receivable if certain changes occur that are expected to significantly affect the amount of the lease receivable.

EATON COUNTY, MICHIGAN

Notes to Financial Statements

Subscription-Based Information Technology Arrangements (SBITA)

The County has noncancellable subscription-based information technology arrangements. The County recognizes a subscription liability and an intangible right-to-use subscription asset in the government-wide and proprietary fund financial statements. The County recognizes subscription liabilities with an initial, individual value of \$5,000 or more.

At the commencement of a subscription, the County initially measures the subscription liability at the present value of payments expected to be made during the SBITA term. Subsequently, the subscription liability is reduced by the principal portion of subscription payments made. The subscription asset is initially measured as the initial amount of the subscription liability, adjusted for subscription payments made at or before the subscription commencement date, plus certain initial direct costs. Subsequently, the subscription asset is amortized on a straight-line basis over its useful life.

Key estimates and judgments related to subscriptions include how the County determines (1) the discount rate it uses to discount the expected SBITA payments to present value, (2) subscription term, and (3) subscription payments. The County uses the interest rate charged by the SBITA vendor as the discount rate. When the interest rate charged by the SBITA vendor is not provided, the County generally uses its estimated incremental borrowing rate as the discount rate for SBITAs. The subscription term includes the noncancellable period of the subscription. Subscription payments included in the measurement of the subscription liability are composed of fixed payments and purchase option price (if applicable) that the County is reasonably certain to exercise.

The County monitors changes in circumstances that would require a remeasurement of its subscription and will remeasure the subscription asset and subscription liability if certain changes occur that are expected to significantly affect the amount of the subscription liability.

Deferred Outflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to one or more future periods and so will not be recognized as an outflow of resources (expense/expenditure) until then. The County reports deferred outflows of resources for the charge on advance bond refunding reported in the government-wide, proprietary fund, and component unit statements of net position, which results from the difference in the carrying value of refunded debt and its reacquisition price. The County also reports deferred outflows of resources related to the net pension and other postemployment benefit assets/liabilities. A portion of these costs also represent contributions to the pension plan subsequent to the plan measurement date.

EATON COUNTY, MICHIGAN

Notes to Financial Statements

Compensated Absences

Eligible employees are permitted to accumulate earned but unused vacation benefits in varying amounts based on length of service and certain other established criteria. Amounts not expected to be liquidated with expendable available financial resources are accrued when incurred in the government-wide and proprietary fund financial statements. A liability is reported in governmental funds only if these amounts have matured, for example, as a result of employee resignations or retirements.

Long-term Obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Pensions and Postemployment Benefits Other than Pensions (OPEB)

For purposes of measuring the net pension and OPEB liabilities, deferred outflows of resources and deferred inflows of resources related to pensions/OPEB, and pension/OPEB expense, information about the fiduciary net position of the Plan and additions to/deductions from the Plan fiduciary net position have been determined on the same basis as they are reported by the Plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Deferred Inflows of Resources

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The Board of Public Works and Drainage Districts discretely presented component units report unavailable revenues, which arise only under a modified accrual basis of accounting, that are reported as deferred inflows of resources. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. In addition, the County reports deferred inflows of resources related to the net pension and other postemployment benefit assets/liabilities. Finally, the statement of net position and governmental funds balance sheets report deferred inflows related to leases. The amounts are deferred and amortized over the remaining life of the lease.

EATON COUNTY, MICHIGAN

Notes to Financial Statements

Fund Equity

Governmental funds report *nonspendable fund balance* for amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. *Restricted fund balance* is reported when externally imposed constraints are placed on the use of resources by grantors, contributors, or laws or regulations of other governments. *Committed fund balance* is reported for amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision-making authority, the County Commissioners. A formal resolution of the County Commissioners is required to establish, modify, or rescind a fund balance commitment. The County reports *assigned fund balance* for amounts that are constrained by the County's intent to be used for specific purposes, but are neither restricted nor committed. The County Commissioners have delegated the authority to assign fund balance to the Controller/Administrator or his designee. *Unassigned fund balance* is the residual classification for the general fund.

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

2. BUDGETARY INFORMATION

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for the general and special revenue funds. All annual appropriations lapse at year-end. The legal level of budgetary control is at the activity level for the general fund and the functional level for the special revenue funds; for control purposes, all budgets are maintained at the activity and account level. Budgetary transfers between funds, amendments to total fund, department or activity budgets, or increases to salary or capital outlay accounts in excess of \$2,500 require Board approval. The Board made several supplemental budgetary appropriations throughout the year that were not considered material.

Prior to May 1 of each year, the County departments working in conjunction with the Controller's Office prepare and submit their proposed budgets, including expenditures and estimated revenues, for the fiscal year commencing the following October 1. Following a public hearing to obtain taxpayer comments, the budgets are legally enacted prior to September 30 through passage of a budget resolution.

EATON COUNTY, MICHIGAN

Notes to Financial Statements

Excess of Expenditures over Appropriations in Budgetary Funds

During the year ended September 30, 2023, the County had incurred expenditures in budgetary funds which were in excess of the amounts budgeted as follows:

	Amended Budget	Actual	Variance
General fund:			
Capital outlay -			
General	\$ 7,717,344	\$ 7,981,925	\$ 264,581
Debt service -			
Principal	820,181	1,169,225	349,044
Transfers out	2,995,811	3,442,644	446,833
Nonmajor special revenue funds:			
Park/recreation:			
Capital outlay	73,190	148,848	75,658
Debt service -			
Principal	16,185	18,192	2,007
Construction code enforcement -			
Debt service -			
Principal	16,370	18,898	2,528
Register of deeds technology -			
Debt service -			
Principal	-	21,560	21,560
Central dispatch -			
Debt service -			
Principal	52,258	108,488	56,230
Department of Human Services -			
Transfers out	-	148,309	148,309
Child Care Fund -			
Debt service -			
Principal	17,534	21,329	3,795

EATON COUNTY, MICHIGAN

Notes to Financial Statements

3. DEPOSITS AND INVESTMENTS

Summary of Deposit and Investment Balances

Following is a reconciliation of deposit and investment balances as of September 30, 2023:

	Primary Government	Component Units	Totals
Financial statements			
Statement of net position:			
Cash and cash equivalents	\$ 33,404,513	\$ 48,987,645	\$ 82,392,158
Restricted cash and cash equivalents	10,218,034	-	10,218,034
Statement of fiduciary net position:			
Cash and cash equivalents	11,095,070	-	11,095,070
Investments	18,069,623	-	18,069,623
Total	\$ 72,787,240	\$ 48,987,645	\$ 121,774,885
Deposits and investments			
Bank deposits (checking and savings accounts)			\$ 33,774,655
Certificates of deposit (matures in less than 1 year)			2,837,012
Investments in securities, mutual funds and similar vehicles:			
Money market fund			207,201
Michigan CLASS Investment Fund			65,928,946
Retiree healthcare trust fund			18,069,623
Cash on deposit with third party			951,927
Cash on hand			5,521
Total			\$ 121,774,885

Bank Deposits and Treasurer's Investment Pool

Custodial Credit Risk - Deposits. For deposits, custodial credit risk is the risk that, in the event of a bank failure, the County's deposits may not be returned to the government. As of September 30, 2023, \$35,263,710 of the County's total bank balance of \$39,436,913 was exposed to custodial credit risk as it was uninsured and uncollateralized.

Due to the dollar amounts of cash deposits and the limits of FDIC insurance, the County believes it is impractical to insure all bank deposits. As a result, the County evaluates each financial institution with which it deposits County funds and assesses the level of risk of each institution; only those institutions with an acceptable estimated risk level are used as depositories.

EATON COUNTY, MICHIGAN

Notes to Financial Statements

Custodial Credit Risk - Investments. Following is a summary of the County's investments as of September 30, 2023:

Money market fund	\$ 207,201
Michigan CLASS Investment Fund	<u>65,928,946</u>
Total	<u>\$ 66,136,147</u>

Credit Risk. As of September 30, 2023, the County's investments in Michigan CLASS were rated AAAM by Standard & Poor's. The County also held investments in money market accounts, which are not rated. The County's investment policy does not have specific limits in excess of state law on investment credit risk.

Concentration of Credit Risk. The County's investment policy does not address this risk. At September 30, 2023, there were no concentrations in securities of any one issuer greater than 5% of investment fair value.

Interest Rate Risk. The Michigan CLASS investment fund and money market fund are not subject to interest rate risk disclosures.

Retirees Healthcare Trust Fund Investments

The retiree healthcare trust fund (the "Fund") investments are maintained separately from the County's cash and investment pool, and are subject to separate investment policies and state statutes. Accordingly, the required disclosures for the Fund's investments are presented separately.

The Public Employee Retirement System Investment Act, Public Act 314 of 1965, as amended, authorizes the fund to invest in stocks, government and corporate securities, mortgages, real estate, and various other investment instruments, subject to certain limitations. The County Treasurer has the responsibility and authority to oversee the investment portfolio. A professional investment manager is contracted to assist in managing the Fund's assets.

The Fund's investments are held in an administered trust account. As of September 30, 2023, the Fund's investments of \$18,069,623 were invested in the Municipal Employees' Retirement System (MERS) total market portfolio.

Credit Risk. As of September 30, 2023, the Fund's investments were not rated.

The County's policy is to comply with Public Act 314 as referenced above; such statute does not provide specific guidelines regarding credit risk.

Custodial Credit Risk. The County does not have a policy regarding custodial credit risk for the Fund's investments. However, while uninsured and unregistered, the Fund's investments are not exposed to custodial credit risk since the securities are held by the counterparty's trust department in the County's name.

EATON COUNTY, MICHIGAN

Notes to Financial Statements

Concentration of Credit Risk. At September 30, 2023, the Fund investment portfolio holdings were not concentrated (i.e., no more than 5% of the portfolio in issues of any one entity other than the federal government). The County's policy is to comply with Public Act 314 as referenced above.

Interest Rate Risk. As of September 30, 2023, the Fund's investments were reported at fair value and had no maturity.

Fair Value

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; level 2 inputs are significant other observable inputs; level 3 inputs are significant unobservable inputs. These levels are determined by the County's investment manager and are determined at the fund level based on a review of the investment's class, structure, and what kind of securities are held in the funds. The investment manager will request the information from the fund manager, if necessary.

As of September 30, 2023, the recurring fair value measurements for the County's investments in the money market fund were classified as level 1.

The County's investment in the MERS total market portfolio had a recurring fair value measurement at level 1 as of September 30, 2023.

The County holds shares in Michigan CLASS government investment pool whereby the fair value of the investment is measured on a recurring basis using net asset value per share (or its equivalent) of the investment pool as a practical expedient.

At year end, the net asset value of the County's investment in Michigan CLASS government investment pool was \$65,928,946. The investment pool had no unfunded commitments, specific redemption frequency or redemption notice period required. The Michigan CLASS government investment pool invests in U.S. treasury obligations, federal agency obligations of the U.S. government, high-grade commercial paper (rated 'A-1' or better) collateralized bank deposits, repurchase agreements (collateralized at 102% by Treasuries and agencies), and approved money-market funds. The program seeks to provide safety, liquidity, convenience, and competitive rates of return, and is designed to meet the needs of Michigan public sector investors. It purchases securities that are legally permissible under state statutes and are available for investment by Michigan counties, cities, townships, school districts, authorities and other public agencies.

EATON COUNTY, MICHIGAN

Notes to Financial Statements

4. RECEIVABLES

Receivables as of September 30, 2023 are summarized as follows:

	Governmental Activities	Business-type Activities	Component Units	Amount Not Expected To Be Collected Within One Year
Property taxes	\$ 5,015,839	\$ 3,760,414	\$ -	\$ -
Accounts receivable	3,225,655	4,434,339	268,911	2,121,429
Special assessments	-	-	33,260,564	28,074,944
Installment sales agreements	-	-	1,567,078	878,970
Due from other governments	2,010,362	-	2,729,608	-
Leases	1,028,232	-	421,575	1,131,506
Advances to component unit	60,000	36,347	-	96,347
Less: allowance for doubtful accounts	(306,280)	(250,000)	(6,229)	-
	<u>\$ 11,033,808</u>	<u>\$ 7,981,100</u>	<u>\$ 38,241,507</u>	<u>\$ 32,303,196</u>

Installment sales agreements in the Public Works component unit represents amounts receivable from other local governments for the water and sewer systems constructed for those governments using bonds issued by the County.

5. INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

The composition of interfund receivables and payables at September 30, 2023 is as follows:

Due to and from primary government funds

	Due from Other Funds	Due to Other Funds
General fund	\$ -	\$ 135,108
Nonmajor governmental funds	-	34,559
Nonmajor enterprise funds	-	700
Internal service funds	170,367	-
	<u>\$ 170,367</u>	<u>\$ 170,367</u>

The due from (to) other funds resulted from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made.

EATON COUNTY, MICHIGAN

Notes to Financial Statements

Advances to and from component units

	Advances to Component Units	Advances from Primary Government
General fund	\$ 60,000	\$ -
Nonmajor enterprise funds	36,347	-
Drainage districts	-	60,000
Land bank	-	36,347
	<u>\$ 96,347</u>	<u>\$ 96,347</u>

The advance to (from) component units resulted from the time lag between the dates that (1) drain maintenance expenditures occurred prior to a maintenance special assessment being levied, (2) land bank expenditures occurred prior to the receipt of revenue.

For the year ended September 30, 2023, interfund transfers consisted of the following:

	Transfers In	Transfers Out
General fund	\$ 2,751,362	\$ 3,442,644
American Rescue Plan Act fund	-	62,912
Nonmajor governmental funds	4,881,291	3,148,045
Health and rehabilitation services fund	150,000	-
100% tax payment fund	635,038	1,160,446
Nonmajor enterprise funds	-	3,644
Internal service funds	-	600,000
	<u>\$ 8,417,691</u>	<u>\$ 8,417,691</u>

Transfers are used to: (1) move revenues from the fund that is required to collect them to the fund that is required or allowed to expend them; (2) move receipts restricted to or allowed for debt service from the funds collecting the receipts to the debt service fund as debt service payments become due; and (3) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

During the fiscal year, transfers were used to appropriate unrestricted-use funds to special revenue funds for specific programs. Transfers were also used to appropriate restricted-use funds to the general fund for programs and operations as allowable.

EATON COUNTY, MICHIGAN

Notes to Financial Statements

6. CAPITAL ASSETS

Capital assets activity for the year ended September 30, 2023 was as follows:

	Beginning Balance*	Additions	Disposals	Transfers	Ending Balance
Governmental activities					
Capital assets not being depreciated/amortized:					
Land	\$ 4,018,034	\$ -	\$ -	\$ -	\$ 4,018,034
Construction in progress	8,719,920	5,505,094	-	(1,024,472)	13,200,542
	<u>12,737,954</u>	<u>5,505,094</u>	<u>-</u>	<u>(1,024,472)</u>	<u>17,218,576</u>
Capital assets, being depreciated/amortized:					
Buildings & improvements	45,346,112	518,059	-	-	45,864,171
Vehicles & equipment	28,365,882	1,833,011	(255,186)	1,024,472	30,968,179
Leased buildings (Note 9)	-	23,943	-	-	23,943
Leased vehicles (Note 9)	1,500,171	822,810	(227,115)	-	2,095,866
Leased cell tower (Note 9)	125,098	-	-	-	125,098
Leased land (Note 9)	422,105	1,593	-	-	423,698
Subscription assets (Note 10)	1,110,869	1,164,561	-	-	2,275,430
	<u>76,870,237</u>	<u>4,363,977</u>	<u>(482,301)</u>	<u>1,024,472</u>	<u>81,776,385</u>
Less accumulated depreciation/amortization for:					
Buildings & improvements	(28,234,637)	(1,100,079)	-	-	(29,334,716)
Vehicles & equipment	(16,226,634)	(2,499,660)	255,186	-	(18,471,108)
Leased buildings (Note 9)	-	(20,950)	-	-	(20,950)
Leased vehicles (Note 9)	(383,976)	(476,213)	213,579	-	(646,610)
Leased cell tower (Note 9)	(3,381)	(3,291)	-	-	(6,672)
Leased land (Note 9)	(6,300)	(6,395)	-	-	(12,695)
Subscription assets (Note 10)	-	(594,982)	-	-	(594,982)
	<u>(44,854,928)</u>	<u>(4,701,570)</u>	<u>468,765</u>	<u>-</u>	<u>(49,087,733)</u>
Total capital assets being depreciated/amortized, net	<u>32,015,309</u>	<u>(337,593)</u>	<u>(13,536)</u>	<u>1,024,472</u>	<u>32,688,652</u>
Governmental activities capital assets, net	<u>\$ 44,753,263</u>	<u>\$ 5,167,501</u>	<u>\$ (13,536)</u>	<u>\$ -</u>	<u>\$ 49,907,228</u>

* The County implemented the provisions of GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*, in the current year. In accordance with this Statement, subscription assets have been added to the beginning balances shown above.

EATON COUNTY, MICHIGAN

Notes to Financial Statements

	Beginning Balance	Additions	Disposals	Transfers	Ending Balance
Business-type activities					
Capital assets being depreciated:					
Buildings & improvements	\$ 18,955,239	\$ -	\$ -	\$ -	\$ 18,955,239
Vehicles & equipment	2,577,118	51,465	(85,332)	-	2,543,251
	<u>21,532,357</u>	<u>51,465</u>	<u>(85,332)</u>	<u>-</u>	<u>21,498,490</u>
Less accumulated depreciation for:					
Buildings & improvements	(7,420,209)	(478,942)	-	-	(7,899,151)
Vehicles & equipment	(2,286,024)	(49,247)	80,914	-	(2,254,357)
	<u>(9,706,233)</u>	<u>(528,189)</u>	<u>80,914</u>	<u>-</u>	<u>(10,153,508)</u>
Business-type activities capital assets, net	<u>\$ 11,826,124</u>	<u>\$ (476,724)</u>	<u>\$ (4,418)</u>	<u>\$ -</u>	<u>\$ 11,344,982</u>

At September 30, 2023, the County's commitments with contractors for active construction projects was approximately \$8.1 million attributable to governmental activities.

Depreciation/amortization expense was charged to functions/programs of the primary government as follows:

Depreciation/amortization of governmental activities by function

General government	\$ 736,749
Public safety	3,555,078
Health and social services	247,511
Parks, recreation and culture	71,449
Judicial	90,783
Total governmental activities	<u>\$ 4,701,570</u>

Depreciation expense in business-type activities is allocated entirely to the health and rehabilitation services facility.

EATON COUNTY, MICHIGAN

Notes to Financial Statements

	Beginning Balance*	Additions	Disposals	Transfers	Ending Balance
Component unit - Road Commission					
Capital assets not being depreciated:					
Land	\$ 243,002	\$ -	\$ -	\$ -	\$ 243,002
Land improvements	779,102	-	-	-	779,102
Right of ways	23,385,011	-	-	-	23,385,011
	<u>24,407,115</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>24,407,115</u>
Capital assets being depreciated:					
Buildings & improvements	6,821,143	24,172	-	-	6,845,315
Equipment	10,834,442	1,680,244	(399,361)	-	12,115,325
Infrastructure	144,233,509	11,035,083	(8,072,660)	-	147,195,932
Depletable assets	50,559	-	-	-	50,559
	<u>161,939,653</u>	<u>12,739,499</u>	<u>(8,472,021)</u>	<u>-</u>	<u>166,207,131</u>
Less accumulated depreciation for:					
Buildings & improvements	(3,039,328)	(127,074)	-	-	(3,166,402)
Equipment	(8,887,419)	(790,356)	399,164	-	(9,278,611)
Infrastructure	(59,737,631)	(6,978,022)	8,072,660	-	(58,642,993)
Depletable assets	(50,559)	-	-	-	(50,559)
	<u>(71,714,937)</u>	<u>(7,895,452)</u>	<u>8,471,824</u>	<u>-</u>	<u>(71,138,565)</u>
Total capital assets being depreciated, net	<u>90,224,716</u>	<u>4,844,047</u>	<u>(197)</u>	<u>-</u>	<u>95,068,566</u>
Road Commission capital assets, net	<u>\$ 114,631,831</u>	<u>\$ 4,844,047</u>	<u>\$ (197)</u>	<u>\$ -</u>	<u>\$ 119,475,681</u>

* The beginning balances of the Road Commission's infrastructure capital assets has been restated to correct an understatement in the prior year as described in Note 22.

EATON COUNTY, MICHIGAN

Notes to Financial Statements

	Beginning Balance	Additions	Disposals	Transfers	Ending Balance
Component unit - Drainage District					
Capital assets not being depreciated:					
Construction in progress	\$ 5,815,464	\$ 11,278,756	\$ -	\$ (2,604,164)	\$ 14,490,056
Capital assets being depreciated:					
Infrastructure	119,362,942	2,140,372	-	2,604,164	124,107,478
Less accumulated depreciation for:					
Infrastructure	(49,328,400)	(2,972,329)	-	-	(52,300,729)
Total capital assets being depreciated, net	70,034,542	(831,957)	-	2,604,164	71,806,749
Drainage District capital assets, net	\$ 75,850,006	\$ 10,446,799	\$ -	\$ -	\$ 86,296,805
	Beginning Balance	Additions	Disposals	Transfers	Ending Balance
Component unit - District Health					
Capital assets being depreciated/amortized:					
Equipment	\$ 289,975	\$ -	\$ -	\$ -	\$ 289,975
Leased building (Note 9)	509,052	1,803	-	-	510,855
Leased vehicles (Note 9)	-	475,692	-	-	475,692
Subscription assets (Note 10)	-	220,088	-	-	220,088
	799,027	697,583	-	-	1,496,610
Less accumulated depreciation/amortization for:					
Equipment	(286,930)	(1,522)	-	-	(288,452)
Leased building (Note 9)	(58,737)	(59,153)	-	-	(117,890)
Leased vehicles (Note 9)	-	(78,092)	-	-	(78,092)
Subscription assets (Note 10)	-	(25,465)	-	-	(25,465)
	(345,667)	(164,232)	-	-	(509,899)
District Health capital assets, net	\$ 453,360	\$ 533,351	\$ -	\$ -	\$ 986,711

EATON COUNTY, MICHIGAN

Notes to Financial Statements

7. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Accounts payable and accrued liabilities as of September 30, 2023 are summarized as follows:

	Governmental Activities	Business-type Activities	Components Units
Accounts payable	\$ 3,033,938	\$ 268,549	\$ 2,698,568
Accrued liabilities	1,964,206	1,221,896	303,231
Due to other governments	-	-	349,057
Advances from primary government	-	-	96,347
	<u>\$ 4,998,144</u>	<u>\$ 1,490,445</u>	<u>\$ 3,447,203</u>

8. BONDS, NOTES AND OTHER LONG-TERM LIABILITIES

General obligation bonds. General obligation bonds are direct obligations and pledge the full faith and credit of the County. These bonds are typically issued as 10-20 year serial bonds with varying amounts of principal maturing each year. General obligation bonds currently outstanding are as follows:

Purpose	Interest Rates	Maturity Date	Amount of Original Issue	Amount Outstanding
Governmental activities				
2008 Dental Clinic	4.00%-4.50%	2028	\$ 900,000	\$ 335,000
2016 Building Authority Refunding Bond	2.282%	2027	8,975,000	<u>4,095,000</u>
				<u>\$ 4,430,000</u>
Component Unit - Public Works				
Grand Ledge Water/Sewer Refunding	2.00%-2.375%	2025	\$ 4,960,000	\$ 1,080,000
Brookfield Water	1.625%	2026	2,860,000	<u>490,000</u>
				<u>\$ 1,570,000</u>

EATON COUNTY, MICHIGAN

Notes to Financial Statements

Annual debt service requirements to maturity for general obligation bonds are as follows:

Year Ending September 30,	Governmental Activities		Component Units	
	Principal	Interest	Principal	Interest
2024	\$ 1,050,000	\$ 108,210	\$ 695,000	\$ 32,378
2025	1,080,000	83,068	710,000	17,740
2026	1,100,000	57,144	165,000	2,114
2027	1,125,000	30,600	-	-
2028	75,000	3,376	-	-
	<u>\$ 4,430,000</u>	<u>\$ 282,398</u>	<u>\$ 1,570,000</u>	<u>\$ 52,232</u>

By statute, the government's legal debt limit is restricted to 10% of the equalized value of property in the County. At September 30, 2023, the County's legal debt limit was \$576,905,271.

Installment purchase agreements - governmental activities. The government has entered into long-term installment payment agreements for the upgrade of its communication systems, information technology infrastructure, and improvements to infrastructure for energy efficiency. Installment obligations currently outstanding are as follows:

Purpose	Interest Rates	Maturity Date	Amount of Original Issue	Amount Outstanding
Governmental activities				
Installment purchase - Motorola	3.28%	11/15/2027	\$ 12,797,861	\$ 7,325,320
2020 IT infrastructure	2.76%	12/01/2023	893,534	183,923
2022 Energy & infrastructure	2.58%	05/01/2042	6,460,242	<u>6,460,242</u>
				<u>\$ 13,969,485</u>

Notes from direct borrowing and direct placements - business-type activities. The government issues general obligation limited tax notes to finance the purchase of delinquent real property taxes receivable from each taxing district in the County. These notes are reported in the 100% tax payment enterprise fund as they are expected to be repaid from fund revenues. Each series of delinquent tax notes are subject to variable interest rates which are determined on a weekly basis by the County's remarketing agent using established criteria and legal limitations. Principal and interest payments are predicated upon actual collections of delinquent property taxes, which are subject to collection over a period not to exceed two years. Delinquent tax notes totaling \$480,000 from the 2022 Series were outstanding at September 30, 2023, which is expected to be paid in the year ending September 30, 2024. The 2022 delinquent tax notes carry an interest rate of 1.342 percent.

EATON COUNTY, MICHIGAN

Notes to Financial Statements

Eaton County Health and Rehabilitation Services has issued Eaton County Building Authority Refunding Bonds, Series 2017, with a fixed interest rate of 2.188 percent. Interest is due and payable on a semiannual basis. These bonds are payable in annual installments ranging from \$400,000 to \$425,000, plus interest. These bonds are collateralized by net revenue of the facility. These bonds were utilized to refund the Series 2008 bonds.

Notes from direct borrowings and direct placements currently outstanding are as follows:

Purpose	Interest Rates	Maturity Date	Amount of Original Issue	Amount Outstanding
Business-type activities				
2017 Health and Rehabilitation Services	2.188%	2027	\$ 3,555,000	\$ 1,650,000
2022 Series delinquent tax note	1.342%	2023	3,250,000	<u>480,000</u>
				<u>\$ 2,130,000</u>

Annual debt service requirements to maturity for notes from direct borrowing and direct placements are as follows:

Year Ending September 30,	Governmental Activities		Business-Type Activities	
	Principal	Interest	Principal	Interest
2024	\$ 1,786,001	\$ 506,830	\$ 880,000	\$ 36,102
2025	1,652,268	355,944	410,000	27,350
2026	1,712,202	303,399	415,000	18,379
2027	1,807,696	248,982	425,000	9,299
2028	1,874,297	191,766	-	-
2029-2033	1,850,583	572,126	-	-
2034-2038	1,359,669	358,744	-	-
2039-2042	1,926,769	149,276	-	-
	<u>\$ 13,969,485</u>	<u>\$ 2,687,067</u>	<u>\$ 2,130,000</u>	<u>\$ 91,130</u>

Drain bonds. The Drain Commissioner is authorized under state statutes to issue special assessment bonds for the construction or maintenance of drainage districts. Such bonds are repaid from special assessments levied upon the benefiting property owners. At September 30, 2023, drain bonds totaling \$38,167,000 were outstanding. Drain bonds and notes carry interest at rates ranging from 0.86 percent to 5.25 percent.

Notes from direct borrowing and direct placements - drainage districts. The Drain Commissioner is authorized under state statutes to issue special assessment notes for the construction or maintenance of drainage districts. Such notes are repaid from special assessments levied upon the benefiting property owners. At September 30, 2023, drain notes of \$135,000 were outstanding. The drain notes carry an interest rate of 2.98 percent.

EATON COUNTY, MICHIGAN

Notes to Financial Statements

Annual debt service requirements to maturity for drain bonds and notes from direct borrowing and direct placements are as follows:

Year Ending September 30,	Drain Bonds		Drain Notes	
	Principal	Interest	Principal	Interest
2024	\$ 3,914,000	\$ 1,149,384	\$ 27,000	\$ 4,617
2025	3,949,000	989,236	27,000	3,694
2026	6,339,000	1,419,001	27,000	2,770
2027	2,253,000	837,105	27,000	1,847
2028	2,188,000	760,742	27,000	923
2029-2033	9,097,000	2,779,887	-	-
2034-2038	7,009,000	1,379,062	-	-
2039-2043	3,418,000	387,816	-	-
	<u>\$ 38,167,000</u>	<u>\$ 9,702,233</u>	<u>\$ 135,000</u>	<u>\$ 13,851</u>

The following is a summary of bonds, notes and other long-term liabilities transactions for the year ended September 30, 2023:

	Beginning Balance*	Additions	Deductions	Ending Balance	Due Within One Year
Primary Government					
Governmental activities					
General obligation bonds	\$ 5,455,000	\$ -	\$ (1,025,000)	\$ 4,430,000	\$ 1,050,000
Notes from direct borrowings and direct placements:					
Installment purchase agreements	15,642,789	-	(1,673,304)	13,969,485	1,786,001
Leases payable (Note 9)	1,656,528	842,392	(470,191)	2,028,729	430,870
Subscription payable (Note 10)	837,965	1,157,061	(545,387)	1,449,639	508,286
Compensated absences	2,519,155	2,318,634	(2,216,856)	2,620,933	1,824,129
	<u>\$ 26,111,437</u>	<u>\$ 4,318,087</u>	<u>\$ (5,930,738)</u>	<u>\$ 24,498,786</u>	<u>\$ 5,599,286</u>

* The County implemented the provisions of GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*, in the current year. In accordance with this Statement, subscription payables have been added to the beginning balances shown above.

EATON COUNTY, MICHIGAN

Notes to Financial Statements

	Beginning Balance	Additions	Deductions	Ending Balance	Due Within One Year
Business-type activities					
Notes from direct borrowings and direct placements:					
Series bonds	\$ 2,040,000	\$ -	\$ (390,000)	\$ 1,650,000	\$ 400,000
Delinquent tax notes	2,310,000	-	(1,830,000)	480,000	480,000
Compensated absences	222,497	228,059	(239,914)	210,642	210,642
	<u>\$ 4,572,497</u>	<u>\$ 228,059</u>	<u>\$ (2,459,914)</u>	<u>\$ 2,340,642</u>	<u>\$ 1,090,642</u>
Component Units					
Road Commission					
Compensated absences	<u>\$ 286,143</u>	<u>\$ 150,712</u>	<u>\$ (193,822)</u>	<u>\$ 243,033</u>	<u>\$ 164,621</u>
Board of Public Works					
General obligation bonds	\$ 2,255,000	\$ -	\$ (685,000)	\$ 1,570,000	\$ 695,000
Deferred amounts for - Issuance premiums	19,840	-	(7,935)	11,905	7,935
	<u>\$ 2,274,840</u>	<u>\$ -</u>	<u>\$ (692,935)</u>	<u>\$ 1,581,905</u>	<u>\$ 702,935</u>
Drainage Districts					
Drain bonds	\$ 28,037,000	\$ 13,907,000	\$ (3,777,000)	\$ 38,167,000	\$ 3,914,000
Notes from direct borrowings and direct placements	162,000	-	(27,000)	135,000	27,000
Deferred amounts for - Issuance premiums	154,543	149,737	(57,954)	246,326	65,441
	<u>\$ 28,353,543</u>	<u>\$ 14,056,737</u>	<u>\$ (3,861,954)</u>	<u>\$ 38,548,326</u>	<u>\$ 4,006,441</u>
District Health					
Leases payable (Note 9)	\$ 459,408	\$ 475,692	\$ (119,513)	\$ 815,587	\$ 138,797
Subscription payable (Note 10)	-	192,338	-	192,338	31,011
Compensated absences	215,462	220,849	(175,432)	260,879	38,767
	<u>\$ 674,870</u>	<u>\$ 888,879</u>	<u>\$ (294,945)</u>	<u>\$ 1,268,804</u>	<u>\$ 208,575</u>

For the governmental activities, compensated absences are generally liquidated by the general fund.

EATON COUNTY, MICHIGAN

Notes to Financial Statements

9. LEASES

Lessee - The County is involved in 114 agreement as a lessee that qualify as long-term lease agreements. Below is a summary of the nature of these agreements. These agreements qualify as an intangible, right-to-use assets and not financed purchases, as the County will not own the assets at the end of the contract terms and the noncancelable terms of the agreements surpass one year.

The right-to-use assets and the related activity are included in Note 6, Capital Assets. The lease liability and related activity are presented in Note 8, Bonds, Notes and Other Long-term Liabilities.

	Remaining Term of Agreements
Asset Type	
Vehicles	1-5 years
Building	7 years
Cell tower	36 years
Land	65 years

The net present value of future minimum payments as of September 30, 2023, were as follows:

Year Ending September 30,	Governmental Activities		Component Units	
	Principal	Interest	Principal	Interest
2024	\$ 430,870	\$ 89,951	\$ 138,797	\$ 48,096
2025	385,749	65,831	148,729	38,164
2026	318,206	43,803	159,442	27,451
2027	247,431	23,684	171,002	15,891
2028	111,053	9,137	84,665	6,523
2029 - 2033	15,392	29,246	112,952	4,247
2034 - 2038	20,029	27,418	-	-
2039 - 2043	28,657	25,046	-	-
2044 - 2048	35,542	21,937	-	-
2049 - 2053	46,780	18,076	-	-
2054 - 2058	56,695	13,235	-	-
2059 - 2063	33,223	9,589	-	-
2064 - 2068	41,130	8,500	-	-
2069 - 2073	50,377	7,159	-	-
2074 - 2078	61,177	5,522	-	-
2079 - 2083	74,755	3,537	-	-
2084 - 2088	71,663	1,094	-	-
Totals	\$ 2,028,729	\$ 402,765	\$ 815,587	\$ 140,372

EATON COUNTY, MICHIGAN

Notes to Financial Statements

Lessor - The County is involved in six agreements as a lessor that qualify as long-term lease agreements. Below is a summary of these agreements. These agreements qualify as long-term lease agreements as the County will not surrender control of the assets at the end of the term and the noncancelable term of the agreements surpasses one year. Total lease revenue for the year ended September 30, 2023 was \$295,343.

	Remaining Term of Agreements
Asset Type	
Buildings	3 - 7 years
Infrastructure	12 years
Land	2 years

10. SUBSCRIPTION-BASED INFORMATION TECHNOLOGY ARRANGEMENTS

The County is involved in 18 arrangements that qualify as long-term subscription-based information technology ("SBITA") arrangements. Below is a summary of the nature of these arrangements. These arrangements qualify as intangible, right-to-use subscription assets as the County has the control of the right to use another party's IT software and the noncancelable term of the arrangement surpasses one year.

	Remaining Term of Agreements
Asset Type	
Subscription assets	1-5 years

The right-to-use asset and the related activity are included in Note 6, Capital Assets. The subscription liability and related activity are presented in Note 8, Bonds, Notes and Other Long-term Liabilities.

The net present value of future minimum payments as of September 30, 2023, were as follows:

Year Ending September 30,	Governmental Activities		Component Units	
	Principal	Interest	Principal	Interest
2024	\$ 508,286	\$ 46,910	\$ 31,011	\$ 7,989
2025	415,609	30,704	48,155	3,845
2026	264,351	17,302	49,459	2,541
2027	261,393	8,639	50,799	1,201
2028	-	-	12,914	87
Totals	\$ 1,449,639	\$ 103,555	\$ 192,338	\$ 15,663

EATON COUNTY, MICHIGAN

Notes to Financial Statements

11. RISK MANAGEMENT / SELF-INSURANCE PROGRAMS

The County manages its risk exposures and provides certain employee benefits through a combination of self-insurance programs, risk management pools and commercial insurance and excess coverage policies. All funds and component units of the County participate in these programs except for the Road Commission (see below) and Health and Rehabilitation Services Facility (which carries commercial insurance for workers' compensation, general and automobile liability, motor vehicle physical damage and property damage). For risks that are commercially insured, settlements have not exceeded insurance coverage in any of the past three years. Following is a summary of the self-insurance programs and risk management pool participation.

Workers' compensation. The County maintains a self-insurance program for workers' compensation coverage, which is accounted for in the workers' compensation internal service fund. The program is administered by a third-party administrator who provides claims review and processing services. Premiums are paid into the internal service fund by all other funds based on payrolls and job classifications and are available to pay claims, claim reserves, excess coverage and administrative costs.

Liabilities are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. An excess coverage insurance policy covers individual claims in excess of \$275,000 subject to an annual aggregate limit of \$5 million. Liabilities include an amount for claims that have been incurred but not reported (IBNR). Claim liabilities are calculated considering the effects of inflation, recent claim settlement trends including frequency and amount of pay outs and other economic and social factors.

Changes in the balances of estimated liabilities during the past two years are as follows:

	2023	2022
Workers compensation		
Estimated liability, October 1	\$ 36,983	\$ 78,899
Estimated claims incurred, including changes in estimates	34,337	(6,815)
Claim payments	<u>(46,280)</u>	<u>(35,101)</u>
Estimated liability, September 30	<u><u>\$ 25,040</u></u>	<u><u>\$ 36,983</u></u>

Health insurance. The County maintains a self-insurance program for employee health insurance with Blue Cross Blue Shield (BCBS), which is accounted for in the Health Insurance internal service fund. The program is administered by BCBS. Premiums are paid into the internal service fund by all other funds based on a fixed rate established each year; monies are then advanced to BCBS by the internal service fund to pay claims and administrative costs.

EATON COUNTY, MICHIGAN

Notes to Financial Statements

Changes in the balances of estimated liabilities during the past two years are as follows:

	2023	2022
Health insurance		
Estimated liability, October 1	\$ 1,126,135	\$ 1,190,356
Estimated claims incurred, including changes in estimates	4,777,439	5,512,694
Claim payments	<u>(4,860,054)</u>	<u>(5,576,915)</u>
Estimated liability, September 30	<u>\$ 1,043,520</u>	<u>\$ 1,126,135</u>

Liability insurance. The County participates in the Michigan Municipal Risk Management Authority (MMRMA) for general and automobile liability, motor vehicle physical damage and property damage coverages. The MMRMA provides risk management, underwriting, reinsurance and claim review and processing services for all member governments pursuant to its charter. Under most circumstances, the County's maximum loss retention per occurrence is \$150,000 for general and automobile liability, \$30,000 for motor vehicle physical damage (\$15,000 per vehicle), and \$1,000 for property coverage.

The County makes annual contributions to MMRMA based on actuarial studies using historical data and insurance industry statistics. These contributions are paid from an internal service fund (i.e., the liability insurance fund) using premiums paid into it by other funds of the County. Such contributions as received by MMRMA are allocated between its general and member retention funds. Economic resources in MMRMA's general fund are expended for reinsurance coverage, claim payments and certain general and administrative costs, whereas resources in the member retention fund are used for loss payments and defense costs up to the members' self-insured retention limits along with certain other member specific costs. Accordingly, the County records an asset for its portion of the unexpended member retention fund. At September 30, 2023, the balance of the County's member retention fund was \$932,427.

	2023	2022
General liability		
Estimated liability, October 1	\$ 627,473	\$ 575,745
Estimated claims incurred, including changes in estimates	49,214	123,231
Claim payments	<u>(227,835)</u>	<u>(71,503)</u>
Estimated liability, September 30	<u>\$ 448,852</u>	<u>\$ 627,473</u>

EATON COUNTY, MICHIGAN

Notes to Financial Statements

Unemployment. The County is self-insured for unemployment benefits, as accounted for in the unemployment internal service fund. The reserve for unemployment benefits is determined by management based on prior experience. Benefits are expensed when paid, as follows:

	2023	2022
Unemployment compensation		
Estimated liability, October 1	\$ -	\$ -
Estimated claims incurred, including changes in estimates	5,564	3,041
Claim payments	<u>(5,564)</u>	<u>(3,041)</u>
Estimated liability, September 30	<u>\$ -</u>	<u>\$ -</u>

Life and disability insurance. The County maintains a self-insurance program for life and disability coverage. The program is accounted for in the life and disability internal service fund and administered by a third-party administrator who provides claims review and processing services. Premiums for the self-insured program are paid into the internal service fund by all other funds based on actual or illustrated rates. These premiums are available to pay claims and administrative costs.

Changes in the balances of estimated liabilities during the past two years are as follows:

	2023	2022
Life and disability		
Estimated liability, October 1	\$ 1,005	\$ 6,329
Estimated claims incurred, including changes in estimates	105,869	216,047
Claim payments	<u>(106,309)</u>	<u>(221,371)</u>
Estimated liability, September 30	<u>\$ 565</u>	<u>\$ 1,005</u>

Dental insurance. The County has a self-insured program for dental coverage. The plan is accounted for in the dental insurance internal service fund. The program is administered by a third-party administrator who provides claims review and processing services. Premiums for the self-insured program are paid into the internal service fund by all other funds based on actual or illustrated rates. These premiums are available to pay claims and administrative costs.

EATON COUNTY, MICHIGAN

Notes to Financial Statements

Changes in the balances of claims liabilities during the past two years are as follows:

	2023	2022
Dental		
Estimated liability, October 1	\$ -	\$ -
Estimated claims incurred, including changes in estimates	186,138	184,460
Claim payments	<u>(186,138)</u>	<u>(184,460)</u>
Estimated liability, September 30	<u>\$ -</u>	<u>\$ -</u>

Road Commission. The Road Commission is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During 1982, the Michigan County Road Commission Self-Insurance Pool (MCRCSIP) was established by the road commissions in the State of Michigan as a public entity risk pool to operate a common risk management and insurance program for road commissions. The Road Commission pays annual premiums to MCRCSIP for its general insurance coverage, including coverage and services for general liability, auto liability, property, stop loss protection, claims administration, and risk management and loss control. The agreement for formation of the MCRCSIP provides the MCRCSIP will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of \$100,000 for each insured event. The Road Commission has not been informed of any special assessments being required.

Also, the Road Commission participates in the County Road Association Self-Insurance Fund (CRASIF), a public entity risk pool established for worker's compensation insurance to operate a common risk management and insurance program for road commissions. The Road Commission pays quarterly premiums to CRASIF for its workers' compensation insurance coverage. The agreement for formation of the CRASIF provides the CRASIF will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of certain limits. The Road Commission has not been informed of any special assessments being required.

The Road Commission continues to carry commercial insurance for employee health and accident insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three years.

12. CONTINGENT LIABILITIES

Amounts received or receivable from grantor agencies are subject to audit and potential adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the County expects such amounts, if any, to be immaterial.

EATON COUNTY, MICHIGAN

Notes to Financial Statements

The County is a defendant in litigation related to provisions of the Michigan General Property Tax Act and surplus proceeds generated through the auction of property tax-foreclosed properties under the statute, with similarly situated counties in the state. Proceedings are currently stayed while an appeal pending in the U.S. Circuit Court of Appeals is heard. It is likely that the County may be required to pay surplus proceeds to former owners of property tax-foreclosed properties for the tax-foreclosed property dispositions 2016 through 2019 in the future. Accordingly, the County has estimated a contingent liability of \$673,922, which has been recognized in the Foreclosing Government Unit nonmajor enterprise fund.

13. PROPERTY TAXES

County property taxes are levied on July 1 of each year (the lien date) and are due in full by March 1 of the year following the levy, at which time uncollected taxes became delinquent.

Property taxes are levied on the assessed taxable value of the property as established by local units, accepted by the County and equalized under state statute at approximately 50% of the current estimated market value. The taxable value of real and personal property recognized in the general fund for the 2023 levy was \$4,471,708,193. The general operating tax rate for the 2023 levy was 5.2096 mills. The jail debt, central dispatch, parks and recreation, juvenile services, and health and rehabilitation services facility levies were based on a 2022 taxable value of \$4,195,777,861 with 0.6993, 0.9490, 0.5000, 0.3496, and 0.1248 mills, respectively, assessed for the year ended September 30, 2023.

Delinquent taxes receivable represent unpaid personal property taxes in the general and special revenue funds and unpaid real property taxes in the delinquent tax revolving funds. By agreement with the various taxing authorities, the County purchases at face value the real property taxes returned delinquent each March 1 and records a corresponding delinquent taxes receivable. These receivables are pledged to a bank for the payment of the notes payable and subsequent collection on the receivable.

14. POSTEMPLOYMENT HEALTHCARE BENEFITS

County

Plan Description. The County's Retiree Healthcare Plan (the "Plan") is a single-employer defined benefit healthcare plan administered by the Retiree Healthcare Board (the "Board"). The Plan was established and may be amended by the County Board of Commissioners, subject to applicable collective bargaining agreements. Eligible retirees are those individuals who meet the requirements to receive MERS retirement benefits. Stand-alone financial statements are not prepared for the Plan.

Benefits Provided. The County provides certain healthcare benefits for employees retiring during or after 1990. Substantially all employees hired prior to January 1, 2006 are eligible for benefits if they reach the age of 55 with at least 25 years of credited service while working for the County, retire due to duty disability as determined by MERS, or meet other criteria as discussed in the personnel policy. The County pays the entire cost of health insurance premiums for the retiree and for his/her spouse as prescribed in the personnel policy. The activity of this program is accounted for in the retirees' health insurance internal service fund.

EATON COUNTY, MICHIGAN

Notes to Financial Statements

Contributions. The contribution requirements of the Plan members and the County are established and may be amended by the County Board of Commissioners, in accordance with County policies, union contracts, and Plan provisions. Plan members are not required to contribute to the Plan. Retirees and their beneficiaries are eligible for postemployment healthcare benefits if they qualify under the various contracts. The required contribution is based on projected pay-as-you-go financing requirements.

Plan Membership. At December 31, 2022, the date of the most recent actuarial valuation, plan membership consisted of the following:

Retirees and beneficiaries currently receiving benefits	156
Vested and non-vested active participants	<u>78</u>
Total membership	<u><u>234</u></u>

Net OPEB Liability of the County. The components of the net OPEB liability of the County at September 30, 2023, were as follows:

Total OPEB liability	\$ 54,238,508
Plan fiduciary net position	<u>18,069,623</u>
County's net OPEB liability	<u><u>\$ 36,168,885</u></u>
Plan fiduciary net position as percentage of total OPEB liability	33.32%

EATON COUNTY, MICHIGAN

Notes to Financial Statements

Actuarial Assumptions. The total OPEB liability was determined by an actuarial valuation as of December 31, 2022, rolled forward to September 30, 2023, using the following actuarial assumptions, applied to all periods included in the measurement:

Price inflation	2.5%
Wage inflation	3.0%
Salary increases	3.0% to 9.7%, including inflation
Investment rate of return	6.25%, net of OPEB plan investment expense
Retirement age	Experience-based table of rates that are specific to the type of eligibility condition.
Mortality	The mortality tables used were as follows: <ul style="list-style-type: none"> • Healthy Pre-Retirement Mortality: Sex distinct Pub-2010 General Employees table without adjustment. The base year is 2010 and future mortality improvements are assumed each year using scale MP-2019, as published by the Society of Actuaries. Ninety percent (90%) of active member deaths are assumed to be non-duty deaths and 10% of the deaths are assumed to be duty related. • Healthy Post-Retirement Mortality: Sex distinct Pub-2010 General Healthy Retiree tables scaled by a factor of 106%. The base year is 2010 and future mortality improvements are assumed each year using scale MP-2019, as published by the Society of Actuaries. • Disability Retirement Mortality: Sex distinct PubNS-2010 Disabled tables without adjustment. The base year is 2010 and future mortality improvements are assumed each year using scale
Healthcare trend rate	Non-Medicare: Initial trend of 7.50% gradually decreasing to an ultimate rate of 3.50% in year 12. Medicare: Initial trend of 6.25% gradually decreasing to an ultimate trend rate of 3.50% in year 12.

The actuarial assumptions used in the December 31, 2022 valuation were based on the results of an actuarial experience study for MERS for the period from January 1, 2014 to December 31, 2018.

Investment Policy. The plan's policy in regard to the allocation of invested assets is established and may be amended by the Retirement Board. The investment policy has been formulated based on consideration of a wide range of policies and describes the prudent investment process that the Board deems appropriate. The Plan's asset allocation policy as of September 30, 2023 is summarized in the table below.

EATON COUNTY, MICHIGAN

Notes to Financial Statements

Long-term Expected Rate of Return. The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of OPEB plan investment expense and inflation) are developed for each major asset class. These real rates of return are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. For each major asset class that is included in the OPEB plan’s MERS target asset allocation as of September 30, 2023, these best estimates of arithmetic returns are summarized in the following table:

Asset Class	Target Allocation	Long-term Expected Real Rate of Return	Money-Weighted Rate of Return
Global Equity	60.00%	4.50%	2.70%
Global Fixed Income	20.00%	2.00%	0.40%
Private Investments	20.00%	7.00%	1.40%
	<u>100.00%</u>		4.50%
Inflation			2.50%
Risk adjustment			<u>-0.75%</u>
Investment rate of return			<u><u>6.25%</u></u>

Discount Rate. The discount rate used to measure the total OPEB liability was 6.25%. The projection of cash flows used to determine the discount rate assumed that the County will continue their current contribution history for a period of years. Namely, it was assumed that the County is willing and able to contribute the project benefit payments as they come due, plus an additional contribution towards the recommended contribution at a level approximately equal to the 11-year average of excess contributions over actual benefit payments. In years where no unfunded actuarial accrued liability exists, the total contributions will be equal to the projected service cost. Based on those assumptions, the OPEB plan’s fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

Rate of Return. For the year ended September 30, 2023, the annual money-weighted rate of return on OPEB plan investments, net of OPEB plan investment expense, was 11.81%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

Method Used to Value Investments. Plan investments are reported at fair value. Securities traded on a national or international exchange are valued at the last reported sales price. Investments that do not have an established market are reported at estimated fair values.

EATON COUNTY, MICHIGAN

Notes to Financial Statements

Changes in the Net OPEB Liability. The components of the change in the net OPEB liability are summarized as follows:

	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
Balances at September 30, 2022	\$ 53,926,935	\$ 16,104,708	\$ 37,822,227
Changes for the year:			
Service cost	343,865	-	343,865
Interest on total OPEB liability	3,339,588	-	3,339,588
Differences between expected and actual experience	(3,222,005)	-	(3,222,005)
Changes in assumptions	1,181,041	-	1,181,041
Employer contributions	-	1,425,381	(1,425,381)
Net investment income	-	1,904,451	(1,904,451)
Benefit payments	(1,330,916)	(1,330,916)	-
Administrative expense	-	(34,001)	34,001
Net changes	<u>311,573</u>	<u>1,964,915</u>	<u>(1,653,342)</u>
Balances at September 30, 2023	<u>\$ 54,238,508</u>	<u>\$ 18,069,623</u>	<u>\$ 36,168,885</u>

Changes in assumptions. The changes in assumptions include updated healthcare cost trend rates.

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate. The following presents the net OPEB liability of the County, calculated using the discount rate of 6.25%, as well as what the County's net OPEB liability would be if it were calculated using a discount rate that is 1% lower (5.25%) or 1% higher (7.25%) than the current rate:

	1% Decrease (5.25%)	Current Discount Rate (6.25%)	1% Increase (7.25%)
County's net OPEB liability	\$ 43,449,815	\$ 36,168,885	\$ 30,182,549

EATON COUNTY, MICHIGAN

Notes to Financial Statements

Sensitivity of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rate Assumption. The following presents the net OPEB liability of the County, as well as what the County's net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1% lower or 1% higher than the current healthcare cost trend rates:

	1% Decrease	Healthcare Cost Trend Rates	1% Increase
County's net OPEB liability	\$ 29,704,837	\$ 36,168,885	\$ 44,016,285

OPEB Expense and Deferred Outflows/Inflows of Resources Related to OPEB

For the year ended September 30, 2023, the County recognized OPEB expense of \$1,071,204. The County reported deferred outflows/inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Deferred Outflows (Inflows) of Resources
Difference between expected and actual experience	\$ -	\$ 1,839,274	\$ (1,839,274)
Changes in assumptions	902,115	-	902,115
Net difference between projected and actual earnings on OPEB plan investments	484,396	-	484,396
Total	\$ 1,386,511	\$ 1,839,274	\$ (452,763)

Amounts reported as deferred outflows/inflows of resources related to the OPEB will be recognized in OPEB expense as follows:

Year Ended September 30,	Amount
2024	\$ (688,667)
2025	(137,116)
2026	552,225
2027	(179,205)
Total	\$ (452,763)

OPEB Plan Fiduciary Net Position. Detailed information about the OPEB plan's fiduciary net position is available in the financial statements for the other postemployment benefit trust fund.

For governmental activities, the net OPEB liability is generally liquidated by the general fund.

EATON COUNTY, MICHIGAN

Notes to Financial Statements

Health and Rehabilitation Services Facility

Plan Description. The Facility participates in a defined benefit postemployment plan (the "Plan") that provides retiree medical benefits to certain retirees and their spouses. Employees who retire as a director with at least 25 years of service may become eligible for benefits. Benefit provisions were established by facility management. As of October 1, 2016, the Plan was closed to new entrants. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB 75.

Benefits Provided. The Plan provides vision and healthcare benefits for retirees and their spouses. Benefits are provided through a third-party insurer and the cost of the benefits is covered by the Plan at a rate of 100 percent for the retiree and 50 percent of the spouse.

Employees Covered by Benefit Terms. As of the September 30, 2023 measurement date, there were four active plan members and two inactive plan members or beneficiaries currently receiving benefits covered by the benefit terms.

Total OPEB Liability. The Facility's total OPEB liability of \$866,493 was measured as of September 30, 2023 and was determined by an actuarial valuation as of that date. The actuarially determined contribution for the period ended September 30, 2023 was \$64,240.

Changes in the total OPEB liability during the measurement year were as follows:

	Total OPEB Liability
Balances at September 30, 2022	<u>\$ 817,282</u>
Changes for the year:	
Service cost	20,975
Interest on total OPEB liability	33,203
Effect of economic/demographic gains or losses	17,675
Changes in assumptions	2,206
Benefit payments	<u>(24,848)</u>
Net changes	<u>49,211</u>
Balances at September 30, 2023	<u><u>\$ 866,493</u></u>

Changes in assumptions. The changes in assumptions include a decrease in the assumed salary increase from 8.70% to 3.20%, and a decrease in the discount rate from 4.02% to 4.00%.

Actuarial Assumptions. The total OPEB liability in the September 30, 2023 actuarial valuation was determined using an inflation assumption of 4.00%, assumed salary increases (including inflation) of 3.20%, a healthcare cost trend rate of 4.70% for 2023, with an ultimate rate of 4.30% and using the RP-2010 mortality tables. These assumptions were applied to all periods included in the measurement.

Discount rate. The discount rate used to measure the total OPEB liability was 4.00%.

EATON COUNTY, MICHIGAN

Notes to Financial Statements

OPEB Expense and Deferred Outflows/Inflows of Resources Related to OPEB

For the year ended September 30, 2023, the Facility recognized OPEB expense of \$74,059. At September 30, 2023, the Facility reported no deferred outflows of resources or deferred inflows of resources related to OPEB.

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate. The following presents the total OPEB liability of the Facility, calculated using the discount rate of 4.00%, as well as what the Facility's total OPEB liability would be if it were calculated using a discount rate that is 1% lower (3.00%) or 1% higher (5.00%) than the current rate:

	1% Decrease (3.00%)	Current Discount Rate (4.00%)	1% Increase (5.00%)
Facility's total OPEB liability	\$ 987,661	\$ 866,493	\$ 765,235

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rate Assumption. The following presents the total OPEB liability of the Facility, as well as what the Facility's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1% lower or 1% higher than the current healthcare cost trend rates:

	1% Decrease	Healthcare Cost Trend Rates	1% Increase
Facility's total OPEB liability	\$ 747,045	\$ 866,493	\$ 1,010,104

Road Commission

Plan Description

Plan Administration. The Road Commission administers the Eaton County Road Commission Other Post-Employment Benefit Plan (Plan), a single-employer defined benefit healthcare plan. The Plan provides health insurance benefits to certain retirees and their beneficiaries, which are advance-funded on a discretionary basis. In accordance with the Road Commission's policy, eligible retirees and their spouses receive healthcare benefits at the age of normal retirement of 59 ½ years with 10 years of service.

Management of the Plan is vested in the Road Commission Board, which consists of five members appointed by the Eaton County Board of Commissioners.

EATON COUNTY, MICHIGAN

Notes to Financial Statements

Plan Membership. At September 30, 2023, the date of the most recent actuarial valuation, the Plan membership consisted of the following:

Inactive plan members or beneficiaries	
currently receiving benefit payments	32
Active plan members	32
Total	<u>64</u>

Benefits Provided. The Plan provides healthcare benefits for retirees and their dependents. Benefits are provided through a third-party insurer, and the cost of benefits is dependent upon the employee's retirement date. The benefit terms are established in the Collective Bargaining Agreement.

Retirees who retired before March 9, 2004, are subject to no maximum benefit limitations; retirees who retired between March 9, 2004, and October 1, 2015, receive 4% of the health insurance premium up to a maximum employer contribution of \$500 per month for one person coverage and \$1,000 per month for two person coverage; and retirees who retire after October 1, 2015, receive a maximum employer contribution of \$550 per month for one person coverage, and \$1,100 per month for two person coverage reduced by 4% for each year of service at retirement that is less than 25 years. The Road Commission may prefund benefits as determined annually by the Road Commission Board.

Contributions. The Plan was established and is being funded under the authority of the Road Commission and under agreements with unions representing various classes of employees. The Plan's funding policy is that the employer will not make contributions to the OPEB Trust for the foreseeable future, and thus, the recommended contribution for the year is \$0. Currently, benefit payments are made from general operating funds - pay-as-you-go, but due to the plan's funding status in excess of 100%, payments may now be made from the OPEB Trust. There are no long-term contracts for contributions to the plan.

The Road Commission may prefund benefits as determined annually by the Road Commission Board. For the year ended September 30, 2023, the Road Commission contributed \$266,857 to the Plan.

Investments

Investment Policy. The Road Commission's investment policy in regard to the allocation of the Plan's invested assets is established and may be amended by the Road Commission Board. It is the policy of the Road Commission Board to pursue an investment strategy that reduces risk through the prudent diversification of the portfolio across a broad selection of distinct asset classes. The investment policy discourages the use of cash equivalents, except for liquidity purposes, and aims to refrain from dramatically shifting asset class allocations over short time spans.

EATON COUNTY, MICHIGAN

Notes to Financial Statements

The following was the Plan's target asset allocation as of September 30, 2023:

Asset Class	Target Allocation
Global equity	56.60%
Global fixed income	38.00%
Private investments	2.10%
Diversifying strategies	2.50%
Real estate	0.80%
	100.0%

Rate of Return. For the year ended September 30, 2023, the annual money-weighted rate of return on investments, net of investment expense, was 10.37 percent. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

Net OPEB Liability (Asset)

The Road Commission's net OPEB liability (asset) was measured as of September 30, 2023, and the total OPEB liability used to calculate the net OPEB liability (asset) was determined by an actuarial valuation as of September 30, 2023.

Actuarial Assumptions. The total OPEB liability was calculated based on the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation	Included in investment rate of return
Salary increases	3.25%
Investment rate of return	6.56% including inflation
20-year Aa Municipal bond rate	4.87%
Healthcare cost trend rates	Pre-Medicare - 7.25% graded down to 4.50% by 0.25% per year; Post-Medicare - 6.50% graded down to 4.50% by 0.25% per year; Dental and Vision: 3.00%
Mortality	2010 Public general employee and healthy retiree, headcount weighted with IRS 2024 Adjusted Scale MP-2021.

EATON COUNTY, MICHIGAN

Notes to Financial Statements

Long-term Expected Rate of Return. The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the target allocation as of September 30, 2023, along with the Plan's target asset allocation as of September 30, 2023, are summarized in the following table:

Asset Class	Long-term Expected Real Rate of Return
Global equity	7.80%
Global fixed income	4.80%
Private investments	6.90%
Diversifying strategies	6.30%
Real estate	2.90%

Discount Rate. The discount rate used to measure the total OPEB liability was 6.56 percent. The projection of cash flows used to determine the discount rate indicates that the retirement plan's fiduciary net position should be sufficient to make all projected future benefit payments of current plan members, therefore, there is no crossover point or depletion date. Projected benefits were discounted at a discount rate equal to the long-term rate of return, plus inflation, as shown above.

EATON COUNTY, MICHIGAN

Notes to Financial Statements

Changes in the Net OPEB Asset. The components of the change in the net OPEB asset are summarized as follows:

	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Asset (a) - (b)
Balances at September 30, 2022	\$ 3,345,890	\$ 6,133,684	\$ (2,787,794)
Changes for the year:			
Service cost	20,540	-	20,540
Interest	240,859	-	240,859
Differences between expected and actual experience	(361,130)	-	(361,130)
Changes in assumptions	171,286	-	171,286
Contributions/benefits paid from general operating funds	-	266,857	(266,857)
Net investment income	-	667,902	(667,902)
Benefit payments, including refunds	(266,857)	(266,857)	-
Administrative expense	-	(48,627)	48,627
Net changes	<u>(195,302)</u>	<u>619,275</u>	<u>(814,577)</u>
Balances at September 30, 2023	<u>\$ 3,150,588</u>	<u>\$ 6,752,959</u>	<u>\$ (3,602,371)</u>

Changes in assumptions. The discount rate was updated from 7.45% to 6.56%, the Mortality Improvement Scales were updated from MP-2021 to IRS 2021 Adjusted Scale MP-2021, the medical trend rate was updated to reflect PA202 prescribed rates for year 2023, and the salary scale was updated from 3.0% to 3.25%.

Sensitivity of the Net OPEB Asset to Changes in the Discount Rate. The following presents the net OPEB asset of the Road Commission, as well as what the Road Commission's net OPEB asset would be if it were calculated using a discount rate that is 1-percentage point lower (5.56 percent) and 1-percentage point higher (7.56 percent) than the current discount rate:

	1% Decrease (5.56%)	Current Discount Rate (6.56%)	1% Increase (7.56%)
Net OPEB asset	\$ (3,350,046)	\$ (3,602,371)	\$ (3,821,394)

EATON COUNTY, MICHIGAN

Notes to Financial Statements

Sensitivity of the Net OPEB Asset to Changes in the Healthcare Cost Trend Rates. The following presents the net OPEB asset of the Road Commission, as well as what the Road Commission's net OPEB asset would be if it were calculated using healthcare cost trend rates that are 1-percentage point lower and 1-percentage point higher than the current healthcare cost trend rates:

	1% Decrease	Healthcare Cost Trend Rates	1% Increase
Net OPEB asset	\$ (3,620,134)	\$ (3,602,371)	\$ (3,585,037)

OPEB Expense and Deferred Outflows/Inflows of Resources Related to OPEB

For the year ended September 30, 2023, the Road Commission recognized OPEB expense of \$270,812. As of September 30, 2023, the Road Commission reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Deferred Outflows (Inflows) of Resources
Difference between expected and actual experience	\$ 50,282	\$ 523,321	\$ (473,039)
Changes in assumptions	137,962	495,232	(357,270)
Net difference between projected and actual earnings on OPEB plan investments	432,681	-	432,681
Total	\$ 620,925	\$ 1,018,553	\$ (397,628)

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ended September 30,	Amount
2024	\$ (204,541)
2025	(229,842)
2026	121,409
2027	(79,485)
2028	(5,169)
Total	\$ (397,628)

For required supplementary information (RSI) for the Road Commission's OPEB plan, refer to the separately issued Road Commission's report.

EATON COUNTY, MICHIGAN

Notes to Financial Statements

15. PENSION PLANS

County

General Information About the Plan

Plan Description. The County's defined benefit pension plan provides certain retirement, disability and death benefits to plan members and beneficiaries. The County participates in the Municipal Employees Retirement System (MERS) of Michigan. MERS is an agent multiple-employer, statewide public employee pension plan established by the Michigan Legislature under Public Act 135 of 1945 and administered by a nine member Retirement Board. MERS issues a publicly available financial report that includes financial statements and required supplementary information. This report may be obtained accessing the MERS website at www.mersofmich.com.

Benefits Provided. Pension benefits vary by division/bargaining unit and are calculated as final average compensation (based on a 3 or 5 year period) and multipliers at 2.00%. Participants are considered to be fully vested in the plan after 10 years. Normal retirement age is 60 with early retirement at age 50 with 25 years of service, age 55 with 25 years of service, 25 years of service with no age requirement, or a reduced pension at age 55 with 15 years of service depending on division/bargaining unit.

Employees Covered by Benefit Terms. At the December 31, 2022 valuation date, plan membership consisted of the following:

Inactive employees or beneficiaries currently receiving benefits	368
Inactive employees entitled to but not yet receiving benefits	263
Active employees	<u>338</u>
Total membership	<u><u>969</u></u>

Contributions. The employer is required to contribute amounts at least equal to the actuarially determined rate, as established by the MERS Retirement Board. The actuarially determined rate is the estimated amount necessary to finance the cost of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. In addition, the employer may establish contribution rates to be paid by its covered employees.

EATON COUNTY, MICHIGAN

Notes to Financial Statements

Employer and employee contribution rates, by division/bargaining unit, were as follows for the year ended September 30, 2023:

Division/Bargaining Unit	Employer Contribution	Employee Contribution
01 - NonUnion	16.44%	7.30%
02 - Sheriff Superv.	141.52%	13.50%
10 - Admin Staff	42.26%	9.00%
11 - General Maint	19.41%	5.94%
12 - NonSupervisors	25.02%	10.46%
13 - Dispatch Superv.	72.28%	12.20%
15 - Gen Youth Services	4.46%	1.00%
16 - Animal Control	38.12%	7.30%
20 - Sheriff Non-Superv 312	29.26%	10.70%
21 - Sheriff Non-Superv 312	18.71%	10.70%

Net Pension Liability. The County's net pension liability was measured as of December 31, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

Actuarial Assumptions. The total pension liability in the December 31, 2022 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50%
Salary increases	3.00% in the long-term
Investment rate of return	7.00%, net of investment and administrative expense including inflation

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

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

The actuarial assumptions used in the December 31, 2022 valuation were based on the results of the most recent actuarial experience study of 2014-2018.

EATON COUNTY, MICHIGAN

Notes to Financial Statements

Long-term Expected Rate of Return. The long-term expected rate of return on pension plan investments was determined using a model method in which the best-estimate ranges of expected future real rates of return (expected returns, net of investment and administrative expenses and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-term Expected Real Rate of Return	Expected Money-Weighted Rate of Return
Global equity	60.0%	4.50%	2.70%
Global fixed income	20.0%	2.00%	0.40%
Private investments	<u>20.0%</u>	7.00%	1.40%
	<u>100.0%</u>		
Inflation			2.50%
Administrative expenses netted above			<u>0.25%</u>
Investment rate of return			<u><u>7.25%</u></u>

Discount Rate. The discount rate used to measure the total pension liability as of December 31, 2022 was 7.25%. The projection of cash flows used to determine the discount rate assumes that employer and employee contributions will be made at the rates agreed upon for employees and the actuarially determined rates for employers. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to pay all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

EATON COUNTY, MICHIGAN

Notes to Financial Statements

Changes in Net Pension Liability

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

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balances at December 31, 2021	\$ 180,371,674	\$ 117,118,838	\$ 63,252,836
Changes for the year:			
Service cost	2,247,632	-	2,247,632
Interest	12,752,220	-	12,752,220
Differences between expected and actual experience	(466,395)	-	(466,395)
Employer contributions	-	5,730,977	(5,730,977)
Employee contributions	-	1,703,956	(1,703,956)
Net investment loss	-	(12,082,696)	12,082,696
Benefit payments, including refunds of employee contributions	(11,205,638)	(11,205,638)	-
Administrative expense	-	(213,451)	213,451
Net changes	<u>3,327,819</u>	<u>(16,066,852)</u>	<u>19,394,671</u>
Balances at December 31, 2022	<u><u>\$ 183,699,493</u></u>	<u><u>\$ 101,051,986</u></u>	<u><u>\$ 82,647,507</u></u>

Sensitivity of the Net Pension Liability to Changes in the Discount Rate. The following presents the net pension liability of the County, calculated using the discount rate of 7.25%, as well as what the County's net pension liability would be if it were calculated using a discount rate that is 1% lower (6.25%) or 1% higher (8.25%) than the current rate:

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
County's net pension liability	\$ 104,424,659	\$ 82,647,507	\$ 64,688,067

Pension Plan Fiduciary Net Position. Detailed information about the pension plan's fiduciary net position is available in the separately issued Plan financial statements.

EATON COUNTY, MICHIGAN

Notes to Financial Statements

Pension Expense and Deferred Outflows/Inflows of Resources Related to Pensions

For the year ended September 30, 2023, the County recognized pension expense of \$12,645,315. The County reported deferred outflows/inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Deferred Outflows (Inflows) of Resources
Difference between expected and actual experience	\$ 202,858	\$ 757,003	\$ (554,145)
Changes in assumptions	4,723,753	-	4,723,753
Net difference between projected and actual earnings on pension plan investments	9,301,233	-	9,301,233
	<u>14,227,844</u>	<u>757,003</u>	<u>13,470,841</u>
Contributions subsequent to the measurement date	5,066,292	-	5,066,292
	<u>5,066,292</u>	<u>-</u>	<u>5,066,292</u>
Total	<u>\$ 19,294,136</u>	<u>\$ 757,003</u>	<u>\$ 18,537,133</u>

The amount reported as deferred outflows of resources resulting from contributions subsequent to the measurement date will be recognized as a reduction in the net pension liability for the year ending September 30, 2024. Other amounts reported as deferred outflows/inflows of resources related to the pension will be recognized in pension expense as follows:

Year Ended September 30,	Amount
2024	\$ 3,643,795
2025	3,022,332
2026	2,718,836
2027	<u>4,085,878</u>
Total	<u>\$ 13,470,841</u>

Payable to the Pension Plan. At September 30, 2023, the County had \$947,217 payable for contributions to the pension plan.

For governmental activities, the net pension liability is generally liquidated by the general fund.

EATON COUNTY, MICHIGAN

Notes to Financial Statements

Section 457 Plan

The County also offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan is available to all full-time County employees, who may elect to defer a portion of their salary until future years. The deferred compensation is not available to participants until termination, retirement, death, or unforeseeable emergency. The Plan has created a trust for the exclusive benefit of the Plan's participants under the rules provided in Internal Revenue Code Section 401(f). The County did not contribute to the plan during 2023. The County employees made contributions of \$511,011 to the plan for the year ended September 30, 2023.

Health and Rehabilitation Services Facility

General Information About the Plan

Plan Description. The Health and Rehabilitation Services Facility (Facility) defined benefit pension plan provides certain retirement, disability and death benefits to plan members and beneficiaries. The Facility participates in the Municipal Employees Retirement System (MERS) of Michigan. MERS is an agent multiple-employer, statewide public employee pension plan established by the Michigan Legislature under Public Act 135 of 1945 and administered by a nine member Retirement Board. MERS issues a publicly available financial report that includes financial statements and required supplementary information. This report may be obtained accessing the MERS website at www.mersofmich.com.

Benefits Provided. Pension benefits for employees are calculated ranging from 1.2% to 2.5% of the employee's final three- to five-year average salary times the employee's years of service. Normal retirement age is 60 with early retirement (reduced) at 55 with 15 years of service or 50 with 25 years of service, or early retirement (unreduced) at 55 with 20 to 25 years of service. The vesting period ranges from 6 to 10 years. Disability retirement benefits are determined in the same manner as retirement benefits but are payable immediately without an actuarial reduction. An employee who leaves service may withdraw his or her contributions plus any accumulated interest.

Employees Covered by Benefit Terms. At the December 31, 2022 valuation date, plan membership consisted of the following:

Inactive employees or beneficiaries currently receiving benefits	62
Inactive employees entitled to but not yet receiving benefits	627
Active employees	<u>151</u>
Total membership	<u><u>840</u></u>

Contributions. The employer is required to contribute amounts at least equal to the actuarially determined rate, as established by the MERS Retirement Board. The actuarially determined rate is the estimated amount necessary to finance the cost of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. In addition, the employer may establish contribution rates to be paid by its covered employees.

EATON COUNTY, MICHIGAN

Notes to Financial Statements

For the year ended September 30, 2023, the average active employee contribution rate was 3.0% of annual pay and the Facility's average contribution rate was approximately 5.0% of annual payroll.

Net Pension Liability. The Facility's net pension liability was measured as of December 31, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

Actuarial Assumptions. The total pension liability in the December 31, 2022 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50%
Salary increases	3.00% in the long-term plus a percentage based on an age-related scale to reflect merit, longevity, and promotional pay increases.
Investment rate of return	7.00%, net of investment and administrative expense including inflation

Mortality rates used were based on a version of Pub-2010 and fully generational MP-2019.

The actuarial assumptions used in the December 31, 2022 valuation were based on the results of the most recent actuarial experience study of 2014-2018.

Long-term Expected Rate of Return. The long-term expected rate of return on pension plan investments was determined using a model method in which the best-estimate ranges of expected future real rates of return (expected returns, net of investment and administrative expenses and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-term Expected Real Rate of Return	Expected Money-Weighted Rate of Return
Global equity	60.0%	4.50%	2.70%
Global fixed income	20.0%	2.00%	0.40%
Private investments	20.0%	7.00%	1.40%
	<u>100.0%</u>		
Inflation			2.50%
Administrative expenses netted above			<u>0.25%</u>
Investment rate of return			<u><u>7.25%</u></u>

EATON COUNTY, MICHIGAN

Notes to Financial Statements

Discount Rate. The discount rate used to measure the total pension liability is 7.25% as of December 31, 2022. The current discount rate shown for GASB 68 purposes is higher than the MERS assumed rate of return. This is because, for GASB 68 purposes, the discount rate must be gross of administrative expenses, whereas for funding purposes, it is net of administrative expenses. The projection of cash flows used to determine the discount rate assumes that employer and employee contributions will be made at the rates agreed upon for employees and the actuarially determined rates for employers. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to pay all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Changes in Net Pension Liability

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

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balances at December 31, 2021	\$ 17,075,684	\$ 16,187,759	\$ 887,925
Changes for the year:			
Service cost	718,746	-	718,746
Interest	1,239,107	-	1,239,107
Differences between expected and actual experience	109,703	-	109,703
Employer contributions	-	659,188	(659,188)
Employee contributions	-	286,924	(286,924)
Net investment loss	-	(1,786,745)	1,786,745
Benefit payments, including refunds of employee contributions	(687,841)	(687,841)	-
Administrative expense	-	(30,083)	30,083
Net changes	<u>1,379,715</u>	<u>(1,558,557)</u>	<u>2,938,272</u>
Balances at December 31, 2022	<u>\$ 18,455,399</u>	<u>\$ 14,629,202</u>	<u>\$ 3,826,197</u>

EATON COUNTY, MICHIGAN

Notes to Financial Statements

Sensitivity of the Net Pension Liability to Changes in the Discount Rate. The following presents the net pension liability of the Facility, calculated using the discount rate of 7.25%, as well as what the Facility's net pension liability would be if it were calculated using a discount rate that is 1% lower (6.25%) or 1% higher (8.25%) than the current rate:

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Facility's net pension liability	\$ 6,464,457	\$ 3,826,197	\$ 1,674,131

Pension Plan Fiduciary Net Position. Detailed information about the pension plan's fiduciary net position is available in the separately issued Plan financial statements.

Pension Expense and Deferred Outflows of Resources Related to Pensions

For the year ended September 30, 2023, the Facility recognized pension expense of \$1,209,882. The Facility reported deferred outflows/inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Deferred Outflows (Inflows) of Resources
Difference between expected and actual experience	\$ -	\$ 30,778	\$ (30,778)
Net difference between projected and actual earnings on pension plan investments	1,403,954	-	1,403,954
Contributions subsequent to the measurement date	493,017	-	493,017
Total	\$ 1,896,971	\$ 30,778	\$ 1,866,193

EATON COUNTY, MICHIGAN

Notes to Financial Statements

The amount reported as deferred outflows of resources resulting from contributions subsequent to the measurement date will be recognized as a reduction in the net pension liability for the year ending September 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to the pension will be recognized in pension expense as follows:

Year Ended September 30,	Amount
2024	\$ 138,963
2025	216,476
2026	424,010
2027	<u>593,727</u>
Total	<u><u>\$ 1,373,176</u></u>

Payable to the Pension Plan. At September 30, 2023, the Facility reported a payable of \$111,736 for the outstanding amount of contributions to the pension plan required for the year ended September 30, 2023.

District Health Department

General Information About the Plan

Plan Description. The District Health Department's (the "Department") defined benefit pension plan provides certain retirement, disability and death benefits to plan members and beneficiaries. The Department participates in the Municipal Employees Retirement System (MERS) of Michigan. MERS is an agent multiple-employer, statewide public employee pension plan established by the Michigan Legislature under Public Act 135 of 1945 and administered by a nine member Retirement Board. MERS issues a publicly available financial report that includes financial statements and required supplementary information. This report may be obtained accessing the MERS website at www.mersofmich.com.

Benefits Provided. Pension benefits vary by division/bargaining unit and are calculated as final average compensation (based on a 3 or 5 year period) and multipliers at 2.25%. Participants are considered to be fully vested in the plan after 10 years. Normal retirement age is 60 with early retirement at age 50 with 25 years of service, or age 55 with 15 years of service, depending on division/bargaining unit.

Employees Covered by Benefit Terms. At the December 31, 2022 valuation date, plan membership consisted of the following:

Inactive employees or beneficiaries currently receiving benefits	112
Inactive employees entitled to but not yet receiving benefits	76
Active employees	<u>35</u>
Total membership	<u><u>223</u></u>

EATON COUNTY, MICHIGAN

Notes to Financial Statements

Contributions. The employer is required to contribute amounts at least equal to the actuarially determined rate, as established by the MERS Retirement Board. The actuarially determined rate is the estimated amount necessary to finance the cost of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. In addition, the employer may establish contribution rates to be paid by its covered employees.

Employer and employee contribution amounts or rates, by division/bargaining unit, were as follows for the year ended September 30, 2023:

Division/Bargaining Unit	Employer Contribution	Employee Contribution	Status
01 - PERA Units (hired prior to 7/1/2021)	\$27,903/month	0.00%	Closed
10 - Non Un Mgmt	38.89%	2.00%	Open

For PERA Unit, employees hired after July 1, 2021, are eligible to participate in the MERS defined contribution plan (Note 16).

Net Pension Liability. The Department's net pension liability was measured as of December 31, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

Actuarial Assumptions. The total pension liability in the December 31, 2022 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50%
Salary increases	3.00% in the long-term
Investment rate of return	7.00%, net of investment and administrative expense including inflation

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

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

The actuarial assumptions used in the December 31, 2022 valuation were based on the results of the most recent actuarial experience study of 2014-2018.

EATON COUNTY, MICHIGAN

Notes to Financial Statements

Long-term Expected Rate of Return. The long-term expected rate of return on pension plan investments was determined using a model method in which the best-estimate ranges of expected future real rates of return (expected returns, net of investment and administrative expenses and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-term Expected Real Rate of Return	Expected Money-Weighted Rate of Return
Global equity	60.0%	4.50%	2.70%
Global fixed income	20.0%	2.00%	0.40%
Private investments	<u>20.0%</u>	7.00%	1.40%
	<u>100.0%</u>		
Inflation			2.50%
Administrative expenses netted above			<u>0.25%</u>
Investment rate of return			<u><u>7.25%</u></u>

Discount Rate. The discount rate used to measure the total pension liability as of December 31, 2022 was 7.25%. The projection of cash flows used to determine the discount rate assumes that employer and employee contributions will be made at the rates agreed upon for employees and the actuarially determined rates for employers. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to pay all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

EATON COUNTY, MICHIGAN

Notes to Financial Statements

Changes in Net Pension Liability

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

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balances at December 31, 2021	\$ 23,967,438	\$ 18,358,985	\$ 5,608,453
Changes for the year:			
Service cost	59,786	-	59,786
Interest	1,674,775	-	1,674,775
Differences between expected and actual experience	(126,626)	-	(126,626)
Employer contributions	-	1,396,864	(1,396,864)
Employee contributions	-	9,017	(9,017)
Net investment loss	-	(1,853,463)	1,853,463
Benefit payments, including refunds of employee contributions	(1,793,952)	(1,793,952)	-
Administrative expense	-	(33,550)	33,550
Net changes	<u>(186,017)</u>	<u>(2,275,084)</u>	<u>2,089,067</u>
Balances at December 31, 2022	<u>\$ 23,781,421</u>	<u>\$ 16,083,901</u>	<u>\$ 7,697,520</u>

Sensitivity of the Net Pension Liability to Changes in the Discount Rate. The following presents the net pension liability of the Department, calculated using the discount rate of 7.25%, as well as what the Department's net pension liability would be if it were calculated using a discount rate that is 1% lower (6.25%) or 1% higher (8.25%) than the current rate:

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Department's net pension liability	\$ 10,141,474	\$ 7,697,520	\$ 5,638,446

Pension Plan Fiduciary Net Position. Detailed information about the pension plan's fiduciary net position is available in the separately issued Plan financial statements.

EATON COUNTY, MICHIGAN

Notes to Financial Statements

Pension Expense and Deferred Outflows/Inflows of Resources Related to Pensions

For the year ended September 30, 2023, the Department recognized pension expense of \$1,350,074. The Department reported deferred outflows/inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Deferred Outflows (Inflows) of Resources
Net difference between projected and actual earnings on pension plan investments	\$ 1,421,095	\$ -	\$ 1,421,095
Contributions subsequent to the measurement date	510,284	-	510,284
Total	<u>\$ 1,931,379</u>	<u>\$ -</u>	<u>\$ 1,931,379</u>

The amount reported as deferred outflows of resources resulting from contributions subsequent to the measurement date will be recognized as a reduction in the net pension liability for the year ending September 30, 2024. Other amounts reported as deferred outflows/inflows of resources related to the pension will be recognized in pension expense as follows:

Year Ended September 30,	Amount
2024	\$ 104,781
2025	265,456
2026	417,017
2027	<u>633,841</u>
Total	<u>\$ 1,421,095</u>

Payable to the Pension Plan. At September 30, 2023, the Department had \$59,346 payable for contributions to the pension plan.

EATON COUNTY, MICHIGAN

Notes to Financial Statements

16. DEFINED CONTRIBUTION PENSION PLANS

District Health

Effective July 1, 2021, new employees are no longer eligible under the PERA Unit defined benefit plan. Any PERA Unit employees hired after July 1, 2021, are covered by the MERS defined contribution plan. Employees are required to contribute 3% of their salary, and the District Health department contributes 3.50%.

District health contributions to the plan for the year ended September 30, 2023 were \$87,840.

Road Commission

The Road Commission provides pension benefits for substantially all of its full-time employees through a defined contribution plan, called the Eaton County Road Commission Money Purchase Plan. In a defined contribution plan, benefits depend solely on amounts contributed to the plan, plus investment earnings. Employees are eligible to participate after reaching the age of 18 and completing one year of service. Vesting is 100% on entry. The plan requires the Road Commission to contribute, on behalf of each covered employee, 12% of the employees' covered compensation. There is no contribution requirement of the plan members. Plan provisions and contribution requirements are established and may be amended by the Board of the Road Commission.

The Road Commission's contributions to the plan were \$217,890 for the year ended September 30, 2023.

17. DEFINED CONTRIBUTION OPEB PLAN

County

Effective January 1, 2001, new employees' spouses are no longer eligible for coverage under the plan. Any employees hired after January 1, 2006, are not eligible for County paid retiree health insurance as previously described. Employees are required to contribute 1% of their salary into a Healthcare Savings Plan, a defined contribution OPEB plan, through Michigan Employees Retirement System. The County will contribute an amount equal to 2% of the employee's salary into their Healthcare Savings Plan for certain represented employee groups. Employees in these certain employee groups may also contribute over and above the mandatory 1%, up to 10%, and the County will match the additional contribution by the employee over the 2% and up to 4%. General (non-represented) employees are required to contribute 1% of their salary into the program. The County will contribute \$50 per period into their Healthcare Savings Plan. General employees may also contribute over and above the mandatory 1%, up to 10%. There is no County matching for General employee additional voluntary contributions. Any money contributed by the employee will remain in the employee's account to use for allowable health related activities upon their retirement or termination of employment. The Healthcare Saving Plan has a vesting policy as described in the personnel policy.

County contributions to the plan for the year ended September 30, 2023 were \$366,372.

EATON COUNTY, MICHIGAN

Notes to Financial Statements

18. NET INVESTMENT IN CAPITAL ASSETS

The composition of net investment in capital assets as of September 30, 2023, was as follows:

	Governmental Activities	Business-type Activities	Component Units
Capital assets:			
Capital assets not being depreciated/amortized	\$ 17,218,576	\$ -	\$ 38,897,171
Capital assets being depreciated/amortized, net	32,688,652	11,344,982	167,862,026
	<u>49,907,228</u>	<u>11,344,982</u>	<u>206,759,197</u>
Less related debt:			
Bonds and notes payable	4,430,000	1,650,000	39,872,000
Premium on bonds payable	-	-	258,231
Deferred charge on refunding	(185,770)	(51,177)	(69,609)
Leases payable	2,028,729	-	815,587
Subscription payable	1,449,639	-	192,338
Amounts related to installment sales receivables	-	-	(1,567,078)
Installment purchase agreements	13,969,485	-	-
	<u>21,692,083</u>	<u>1,598,823</u>	<u>39,501,469</u>
Net investment in capital assets	<u>\$ 28,215,145</u>	<u>\$ 9,746,159</u>	<u>\$ 167,257,728</u>

EATON COUNTY, MICHIGAN

Notes to Financial Statements

19. COMPONENTS OF FUND BALANCES

Detailed information on fund balances of governmental funds as of September 30, 2023 is as follows:

	General Fund	American Rescue Plan Act Fund	Opioid Settlement Fund	Nonmajor Governmental Funds	Total
Nonspendable:					
Prepays	\$ 300,654	\$ -	\$ -	\$ 68,790	\$ 369,444
Advances to component units	60,000	-	-	-	60,000
Total nonspendable	360,654	-	-	68,790	429,444
Restricted for:					
Parks and recreation	-	-	-	2,045,864	2,045,864
Central dispatch	-	-	-	4,483,572	4,483,572
Judicial	-	-	-	15,602	15,602
Debt service	-	-	-	394,681	394,681
Permanent trusts	-	-	-	60,751	60,751
CDBG housing	-	-	-	305,515	305,515
ROD technology	-	-	-	77,617	77,617
Public safety	-	-	2,235,681	4,240,930	6,476,611
Officer training	-	-	-	147,349	147,349
Remuneration	-	-	-	5,075	5,075
Animal control	-	-	-	17,571	17,571
Indigent defense	-	-	-	286,671	286,671
Total restricted	-	-	2,235,681	12,081,198	14,316,879
Committed for:					
ARPA	-	479,332	-	-	479,332
Public safety	-	-	-	2,091	2,091
Child care	-	-	-	1,436,991	1,436,991
Solid waste	-	-	-	240,513	240,513
Health and social services	150,967	-	-	-	150,967
Sheriff road crew	-	-	-	46,044	46,044
Concealed pistol licenses	-	-	-	145,325	145,325
Total committed	150,967	479,332	-	1,870,964	2,501,263
Assigned for:					
Public improvement	1,369,300	-	-	-	1,369,300
Technology	588,643	-	-	-	588,643
Total assigned	1,957,943	-	-	-	1,957,943
Unassigned	6,724,712	-	-	-	6,724,712
Total fund balances	\$ 9,194,276	\$ 479,332	\$ 2,235,681	\$ 14,020,952	\$ 25,930,241

EATON COUNTY, MICHIGAN

Notes to Financial Statements

20. TAX ABATEMENTS

Industrial property tax abatements are granted in the State of Michigan under Public Act 198, as amended, to promote economic development, creation of jobs, and new or improvement facilities. The industrial facilities tax (IFT) exemption must be approved by both the local unit (after a public hearing is held) and the State of Michigan. IFT exemptions can cover real and/or personal property. By State law, the exemption must be applied for no later than six months after commencement of the project, and must be accompanied by a written agreement between the taxpayer and the local unit. An exemption allows for taxation on IFT property at 50% of the local property tax millage rate for a period of 1 to 12 years. Accordingly, such agreements meet the criteria of "tax abatements" under GASB Statement No. 77. Property taxes abated by the County in 2023 amounted to \$203,266.

21. OPIOID SETTLEMENT

The County is part of a \$21 billion nationwide settlement reached in July 2021 to resolve all Opioids litigation brought by states and local political subdivisions against the three largest pharmaceutical distributors: McKesson, Cardinal Health, and AmerisourceBergen (Distributors), and a \$5 billion nationwide settlement with manufacturer Janssen Pharmaceuticals, Inc. and its parent company Johnson & Johnson (Janssen). The term of the settlement varies by entity; however, the County expects to receive eighteen (18) installments from the Distributors with the first two installments being paid early in 2023 in the amount of \$230,314 and the remaining 16 installments expected to be made annually beginning in 2024. Additionally, the County expects to receive eleven (11) installments from Janssen with the first five installments being paid early in 2023 in the amount of \$449,117 and the remaining installments expected to be made annually beginning in 2026. The County is currently allocated approximately 1.004% of the total State of Michigan local unit settlement and the total amount of the settlement is expected to be \$2,874,332 and \$656,442 from the Distributors and Janssen, respectively.

As a result of the payment terms issued to the Directing Administrator of the National Opioid Settlements, the receivable for the Distributor and Janssen settlement agreements was recorded at the net present value, using a discount rate for payments to be received subsequent to 2023 of 3%. The net present value of the combined settlement payments to be received as of September 30, 2023 is \$2,285,146.

Additional settlements with pharmacies and manufacturers were entered into during 2022, including CVS, Walgreens, Walmart, Allergan and Teva. However, as of September 30 2023, the amounts to be allocated to and collected by the County were not able to be determined, and as such, no amounts have been reported related to these settlements in the financial statements.

22. RESTATEMENT

County

The County adopted the provisions of GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*, in the current year. As a result of this change, beginning net position of governmental activities was increased by \$272,904.

EATON COUNTY, MICHIGAN

Notes to Financial Statements

Road Commission

The beginning net position of the governmental activities for the road commission has been restated to correct the understatement of capital assets and the overstatement of accrued liabilities as of September 30, 2023. Detailed information about the road commission's restatement is available in the separately issued financial statements.



REQUIRED SUPPLEMENTARY INFORMATION

EATON COUNTY, MICHIGAN

Required Supplementary Information

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

	Year Ended September 30,			
	2023	2022	2021	2020
Total pension liability				
Service cost	\$ 2,247,632	\$ 2,107,851	\$ 1,928,569	\$ 1,893,383
Interest	12,752,220	12,636,398	11,871,282	11,693,659
Changes in benefit terms	-	-	2,215	-
Differences between expected and actual experience	(466,395)	(892,145)	811,429	109,916
Changes of assumptions	-	6,609,039	5,676,933	6,200,157
Benefit payments, including refunds of employee contributions	(11,205,638)	(10,607,904)	(10,017,523)	(9,751,251)
Net change in total pension liability	3,327,819	9,853,239	10,272,905	10,145,864
Total pension liability, beginning of year	180,371,674	170,518,435	160,245,530	150,099,666
Total pension liability, end of year	183,699,493	180,371,674	170,518,435	160,245,530
Plan fiduciary net position				
Employer contributions	5,730,977	5,630,369	4,206,057	4,607,824
Employee contributions	1,703,956	1,650,776	1,571,650	1,662,685
Net investment income (loss)	(12,082,696)	14,748,211	12,142,818	12,040,150
Benefit payments, including refunds of employee contributions	(11,205,638)	(10,607,904)	(10,017,523)	(9,751,251)
Administrative expense	(213,451)	(169,191)	(194,651)	(207,518)
Net change in plan fiduciary net position	(16,066,852)	11,252,261	7,708,351	8,351,890
Plan fiduciary net position, beginning of year	117,118,838	105,866,577	98,158,226	89,806,336
Plan fiduciary net position, end of year	101,051,986	117,118,838	105,866,577	98,158,226
County's net pension liability	\$ 82,647,507	\$ 63,252,836	\$ 64,651,858	\$ 62,087,304
Plan fiduciary net position as a percentage of total pension liability	55.0%	64.9%	62.1%	61.3%
Covered payroll	\$ 18,441,741	\$ 18,224,349	\$ 16,840,716	\$ 17,346,961
County's net pension liability as a percentage of covered payroll	448.2%	347.1%	383.9%	357.9%

See notes to required supplementary information.

Year Ended September 30,				
2019	2018	2017	2016	2015
\$ 2,405,615	\$ 2,814,290	\$ 2,952,935	\$ 2,994,010	\$ 2,744,783
11,961,071	11,993,167	11,628,359	10,779,046	10,297,354
(5,789,913)	(5,257,822)	-	-	-
(1,578,253)	(942,832)	(1,714,439)	2,594,548	-
(652,644)	-	-	6,193,688	-
(9,113,590)	(8,493,723)	(7,981,138)	(7,701,609)	(6,954,516)
(2,767,714)	113,080	4,885,717	14,859,683	6,087,621
152,867,380	152,754,300	147,868,583	133,008,900	126,921,279
150,099,666	152,867,380	152,754,300	147,868,583	133,008,900
4,394,712	7,584,715	2,840,110	4,232,444	2,295,134
1,821,211	1,943,867	1,969,542	2,009,187	1,900,799
(3,702,698)	11,264,941	8,839,904	(1,200,470)	4,994,651
(9,113,590)	(8,493,723)	(7,981,138)	(7,701,609)	(6,954,516)
(185,099)	(177,694)	(174,598)	(176,990)	(183,040)
(6,785,464)	12,122,106	5,493,820	(2,837,438)	2,053,028
96,591,800	84,469,694	78,975,874	81,813,312	79,760,284
89,806,336	96,591,800	84,469,694	78,975,874	81,813,312
\$ 60,293,330	\$ 56,275,580	\$ 68,284,606	\$ 68,892,709	\$ 51,195,588
59.8%	63.2%	55.3%	53.4%	61.5%
\$ 16,624,887	\$ 17,610,631	\$ 18,444,571	\$ 18,536,741	\$ 16,927,042
362.7%	319.6%	370.2%	371.7%	302.4%

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EATON COUNTY, MICHIGAN

Required Supplementary Information

MERS Agent Multiple-Employer Defined Benefit Pension Plan - County
Schedule of Contributions

Fiscal Year Ended September 30,	Actuarially Determined Contribution	Contributions in Relation to the Actuarially Determined Contribution	Contribution (Deficiency) Excess	Covered Payroll	Contributions as Percentage of Covered Payroll
2023	\$ 6,483,452	\$ 6,524,975	\$ 41,523	\$ 19,327,224	33.8%
2022	5,708,352	5,737,098	28,746	19,607,491	29.3%
2021	4,269,710	5,273,630	1,003,920	18,856,012	28.0%
2020	4,167,495	4,221,300	53,805	17,212,636	24.5%
2019	4,502,720	4,825,245	322,525	17,717,763	27.2%
2018	4,229,217	4,229,217	-	17,535,135	24.1%
2017	2,969,160	7,219,160	4,250,000	18,923,630	38.1%
2016	4,252,006	4,252,006	-	18,574,547	22.9%
2015	2,649,596	2,649,596	-	17,943,906	14.8%

See notes to required supplementary information.

EATON COUNTY, MICHIGAN

Required Supplementary Information

MERS Agent Multiple-Employer Defined Benefit Pension Plan -

Health and Rehabilitation Services Facility

Schedule of Changes in the Facility's Net Pension Liability and Related Ratios

	Year Ended September 30,			
	2023	2022	2021	2020
Total pension liability				
Service cost	\$ 718,746	\$ 703,705	\$ 562,314	\$ 585,330
Interest	1,239,107	1,163,289	1,016,801	994,930
Changes in benefit terms	-	-	-	-
Differences between expected and actual experience	109,703	(184,944)	106,928	(309,552)
Changes of assumptions	-	752,087	793,962	281,938
Benefit payments, including refunds of employee contributions	(687,841)	(626,074)	(620,397)	(577,198)
Net change in total pension liability	<u>1,379,715</u>	<u>1,808,063</u>	<u>1,859,608</u>	<u>975,448</u>
Total pension liability, beginning of year	<u>17,075,684</u>	<u>15,267,621</u>	<u>13,408,013</u>	<u>12,432,565</u>
Total pension liability, end of year	<u>18,455,399</u>	<u>17,075,684</u>	<u>15,267,621</u>	<u>13,408,013</u>
Plan fiduciary net position				
Employer contributions	659,188	473,466	415,756	417,214
Employee contributions	286,924	281,609	253,903	262,933
Net investment income (loss)	(1,786,745)	1,928,258	1,787,597	1,477,611
Benefit payments, including refunds of employee contributions	(687,841)	(626,074)	(620,397)	(577,198)
Administrative expense	(30,083)	(22,793)	(25,061)	(25,473)
Net change in plan fiduciary net position	<u>(1,558,557)</u>	<u>2,034,466</u>	<u>1,811,798</u>	<u>1,555,087</u>
Plan fiduciary net position, beginning of year	<u>16,187,759</u>	<u>14,153,293</u>	<u>12,341,495</u>	<u>10,786,408</u>
Plan fiduciary net position, end of year	<u>14,629,202</u>	<u>16,187,759</u>	<u>14,153,293</u>	<u>12,341,495</u>
Facility's net pension liability	<u>\$ 3,826,197</u>	<u>\$ 887,925</u>	<u>\$ 1,114,328</u>	<u>\$ 1,066,518</u>
Plan fiduciary net position as a percentage of total pension liability	79.3%	94.8%	92.7%	92.0%
Covered payroll	<u>\$ 8,625,256</u>	<u>\$ 9,102,502</u>	<u>\$ 8,707,102</u>	<u>\$ 8,401,022</u>
Facility's net pension liability as a percentage of covered payroll	44.4%	9.8%	12.8%	12.7%

See notes to required supplementary information.

Year Ended September 30,				
2019	2018	2017	2016	2015
\$ 595,768	\$ 612,378	\$ 642,065	\$ 589,206	\$ 555,375
961,731	907,203	834,018	754,946	686,617
-	-	(80,340)	(63,415)	-
(554,795)	(302,372)	-	431,055	-
-	-	-	-	-
(587,793)	(466,787)	(465,386)	(462,355)	(398,998)
<u>414,911</u>	<u>750,422</u>	<u>930,357</u>	<u>1,249,437</u>	<u>842,994</u>
<u>12,017,654</u>	<u>11,267,232</u>	<u>10,336,875</u>	<u>9,087,438</u>	<u>8,244,444</u>
<u>12,432,565</u>	<u>12,017,654</u>	<u>11,267,232</u>	<u>10,336,875</u>	<u>9,087,438</u>
456,002	451,825	442,343	396,548	356,907
271,528	268,181	278,730	245,016	241,066
(447,174)	1,292,379	973,602	(129,789)	491,649
(587,793)	(466,787)	(465,386)	(462,355)	(398,998)
<u>(21,803)</u>	<u>(20,401)</u>	<u>(19,191)</u>	<u>(18,619)</u>	<u>(18,165)</u>
(329,240)	1,525,197	1,210,098	30,801	672,459
<u>11,115,648</u>	<u>9,590,451</u>	<u>8,380,353</u>	<u>8,349,552</u>	<u>7,677,093</u>
<u>10,786,408</u>	<u>11,115,648</u>	<u>9,590,451</u>	<u>8,380,353</u>	<u>8,349,552</u>
<u>\$ 1,646,157</u>	<u>\$ 902,006</u>	<u>\$ 1,676,781</u>	<u>\$ 1,956,522</u>	<u>\$ 737,886</u>
86.8%	92.5%	85.1%	81.1%	91.9%
<u>\$ 8,672,329</u>	<u>\$ 8,771,631</u>	<u>\$ 9,299,528</u>	<u>\$ 8,198,547</u>	<u>\$ 7,719,600</u>
19.0%	10.3%	18.0%	23.9%	9.6%

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EATON COUNTY, MICHIGAN

Required Supplementary Information

MERS Agent Multiple-Employer Defined Benefit Pension Plan -
Health and Rehabilitation Services Facility
Schedule of Contributions

Fiscal Year Ended September 30,	Actuarially Determined Contribution	Contributions in Relation to the Actuarially Determined Contribution	Contribution (Deficiency) Excess	Covered Payroll	Contributions as Percentage of Covered Payroll
2023	\$ 637,199	\$ 637,199	\$ -	\$ 8,830,641	7.2%
2022	645,537	645,537	-	9,946,998	6.5%
2021	457,599	457,599	-	7,976,547	5.7%
2020	417,214	417,214	-	8,707,102	4.8%
2019	421,412	421,412	-	8,772,568	4.8%
2018	459,402	459,402	-	8,672,329	5.3%
2017	448,109	448,109	-	8,771,631	5.1%
2016	420,882	420,882	-	9,299,528	4.5%
2015	384,195	384,195	-	8,198,547	4.7%

See notes to required supplementary information.

EATON COUNTY, MICHIGAN

Required Supplementary Information

MERS Agent Multiple-Employer Defined Benefit Pension Plan - District Health
Schedule of Changes in the District's Net Pension Liability and Related Ratios

	Year Ended September 30,			
	2023	2022	2021	2020
Total pension liability				
Service cost	\$ 59,786	\$ 289,317	\$ 430,282	\$ 296,444
Interest	1,674,775	1,732,584	1,611,903	1,617,283
Changes in benefit terms	-	(988,916)	(11,127)	(84,853)
Differences between expected and actual experience	(126,626)	264,568	295,860	(125,235)
Changes of assumptions	-	862,393	915,694	662,230
Benefit payments, including refunds of employee contributions	(1,793,952)	(1,690,020)	(1,478,421)	(1,400,717)
Net change in total pension liability	<u>(186,017)</u>	<u>469,926</u>	<u>1,764,191</u>	<u>965,152</u>
Total pension liability, beginning of year	<u>23,967,438</u>	<u>23,497,512</u>	<u>21,733,321</u>	<u>20,768,169</u>
Total pension liability, end of year	<u>23,781,421</u>	<u>23,967,438</u>	<u>23,497,512</u>	<u>21,733,321</u>
Plan fiduciary net position				
Employer contributions	1,396,864	765,831	460,915	418,506
Employee contributions	9,017	261,489	304,250	260,386
Net investment income (loss)	(1,853,463)	2,328,633	1,911,489	1,923,852
Benefit payments, including refunds of employee contributions	(1,793,952)	(1,690,020)	(1,478,421)	(1,400,717)
Administrative expense	(33,550)	(26,708)	(30,757)	(33,124)
Net change in plan fiduciary net position	<u>(2,275,084)</u>	<u>1,639,225</u>	<u>1,167,476</u>	<u>1,168,903</u>
Plan fiduciary net position, beginning of year	<u>18,358,985</u>	<u>16,719,760</u>	<u>15,552,284</u>	<u>14,383,381</u>
Plan fiduciary net position, end of year	<u>16,083,901</u>	<u>18,358,985</u>	<u>16,719,760</u>	<u>15,552,284</u>
District's net pension liability	<u>\$ 7,697,520</u>	<u>\$ 5,608,453</u>	<u>\$ 6,777,752</u>	<u>\$ 6,181,037</u>
Plan fiduciary net position as a percentage of total pension liability	67.6%	76.6%	71.2%	71.6%
Covered payroll	<u>\$ 1,749,360</u>	<u>\$ 1,852,964</u>	<u>\$ 2,795,880</u>	<u>\$ 2,330,330</u>
District's net pension liability as a percentage of covered payroll	440.0%	302.7%	242.4%	265.2%

See notes to required supplementary information.

Year Ended September 30,				
2019	2018	2017	2016	2015
\$ 331,706	\$ 347,436	\$ 386,614	\$ 345,262	\$ 352,453
1,615,788	1,600,100	1,560,837	1,462,130	1,408,014
(16,866)	5,121	50,081	(69,189)	-
(463,927)	(368,056)	(220,069)	284,641	-
-	-	-	945,293	-
<u>(1,460,059)</u>	<u>(1,301,200)</u>	<u>(1,232,976)</u>	<u>(1,169,315)</u>	<u>(1,032,516)</u>
6,642	283,401	544,487	1,798,822	727,951
<u>20,761,527</u>	<u>20,478,126</u>	<u>19,933,639</u>	<u>18,134,817</u>	<u>17,406,866</u>
<u>20,768,169</u>	<u>20,761,527</u>	<u>20,478,126</u>	<u>19,933,639</u>	<u>18,134,817</u>
453,389	510,469	784,021	561,235	1,092,352
282,890	288,604	190,901	187,030	175,161
(596,857)	1,884,313	1,486,296	(206,101)	807,772
(1,460,059)	(1,301,200)	(1,232,976)	(1,169,315)	(1,032,516)
<u>(30,048)</u>	<u>(29,855)</u>	<u>(29,416)</u>	<u>(30,066)</u>	<u>(29,793)</u>
(1,350,685)	1,352,331	1,198,826	(657,217)	1,012,976
<u>15,734,066</u>	<u>14,381,735</u>	<u>13,182,909</u>	<u>13,840,126</u>	<u>12,827,150</u>
<u>14,383,381</u>	<u>15,734,066</u>	<u>14,381,735</u>	<u>13,182,909</u>	<u>13,840,126</u>
<u>\$ 6,384,788</u>	<u>\$ 5,027,461</u>	<u>\$ 6,096,391</u>	<u>\$ 6,750,730</u>	<u>\$ 4,294,691</u>
69.3%	75.8%	70.2%	66.1%	76.3%
<u>\$ 2,530,932</u>	<u>\$ 2,603,480</u>	<u>\$ 2,660,328</u>	<u>\$ 2,700,051</u>	<u>\$ 2,769,717</u>
252.3%	193.1%	229.2%	250.0%	155.1%

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EATON COUNTY, MICHIGAN

Required Supplementary Information

MERS Agent Multiple-Employer Defined Benefit Pension Plan - District Health
Schedule of Contributions

Fiscal Year Ended September 30,	Actuarially Determined Contribution	Contributions in Relation to the Actuarially Determined Contribution	Contribution (Deficiency) Excess	Covered Payroll	Contributions as Percentage of Covered Payroll
2023	\$ 616,197	\$ 672,780	\$ 56,583	\$ 2,243,216	30.0%
2022	589,297	1,389,297	800,000	2,508,079	55.4%
2021	541,052	741,052	200,000	2,393,957	31.0%
2020	425,762	425,762	-	2,436,823	17.5%
2019	424,526	424,526	-	2,522,943	16.8%
2018	459,728	459,728	-	2,710,798	17.0%
2017	502,469	502,469	-	2,830,927	17.7%
2016	429,325	429,325	-	2,891,203	14.8%
2015	430,521	801,445	370,924	2,882,202	27.8%

See notes to required supplementary information.

EATON COUNTY, MICHIGAN

Required Supplementary Information

Retiree Healthcare Plan - County

Schedule of Changes in the County's Net OPEB Liability and Related Ratios

	Year Ended September 30			
	2023	2022	2021	2020
Total OPEB liability				
Service cost	\$ 343,865	\$ 360,864	\$ 398,765	\$ 433,428
Interest	3,339,588	3,161,358	3,293,073	3,279,352
Differences between expected and actual experience	(3,222,005)	(303,420)	(4,106,968)	(5,284,718)
Changes of assumptions	1,181,041	1,183,137	(16,973)	3,536,937
Benefit payments, including refunds of employee contributions	(1,330,916)	(1,752,598)	(1,560,163)	(1,896,113)
Net change in total OPEB liability	<u>311,573</u>	<u>2,649,341</u>	<u>(1,992,266)</u>	<u>68,886</u>
Total OPEB liability, beginning of year	<u>53,926,935</u>	<u>51,277,594</u>	<u>53,269,860</u>	<u>53,200,974</u>
Total OPEB liability, end of year	<u>54,238,508</u>	<u>53,926,935</u>	<u>51,277,594</u>	<u>53,269,860</u>
Plan fiduciary net position				
Employer contributions	1,425,381	1,898,503	1,650,994	1,922,464
Net investment income (loss)	1,904,451	(2,497,711)	3,354,149	1,025,356
Benefit payments, including refunds of employee contributions	(1,330,916)	(1,752,598)	(1,560,163)	(1,896,113)
Administrative expense	(34,001)	(42,789)	(32,212)	(25,884)
Net change in plan fiduciary net position	<u>1,964,915</u>	<u>(2,394,595)</u>	<u>3,412,768</u>	<u>1,025,823</u>
Plan fiduciary net position, beginning of year	<u>16,104,708</u>	<u>18,499,303</u>	<u>15,086,535</u>	<u>14,060,712</u>
Plan fiduciary net position, end of year	<u>18,069,623</u>	<u>16,104,708</u>	<u>18,499,303</u>	<u>15,086,535</u>
County's net OPEB liability	<u>\$ 36,168,885</u>	<u>\$ 37,822,227</u>	<u>\$ 32,778,291</u>	<u>\$ 38,183,325</u>
Plan fiduciary net position as a percentage of total OPEB liability	33.3%	29.9%	36.1%	28.3%
Covered payroll	<u>\$ 5,518,173</u>	<u>\$ 6,217,398</u>	<u>\$ 6,518,353</u>	<u>\$ 6,901,522</u>
County's net OPEB liability as a percentage of covered payroll	655.5%	608.3%	502.9%	553.3%

See notes to required supplementary information.



Year Ended September 30		
2019	2018	2017
\$ 558,732	\$ 645,482	\$ 650,485
3,390,464	3,262,917	3,130,680
(5,699,117)	(107,134)	(45,536)
(419,558)	-	-
<u>(1,715,817)</u>	<u>(1,548,406)</u>	<u>(1,509,962)</u>
(3,885,296)	2,252,859	2,225,667
<u>57,086,270</u>	<u>54,833,411</u>	<u>52,607,744</u>
<u>53,200,974</u>	<u>57,086,270</u>	<u>54,833,411</u>
2,832,132	1,622,831	1,545,700
227,864	623,697	1,267,932
(1,715,817)	(1,548,406)	(1,509,962)
(34,008)	(18,884)	(17,114)
<u>1,310,171</u>	<u>679,238</u>	<u>1,286,556</u>
<u>12,750,541</u>	<u>12,071,303</u>	<u>10,784,747</u>
<u>14,060,712</u>	<u>12,750,541</u>	<u>12,071,303</u>
<u>\$ 39,140,262</u>	<u>\$ 44,335,729</u>	<u>\$ 42,762,108</u>
26.4%	22.3%	22.0%
<u>\$ 7,476,278</u>	<u>\$ 8,200,982</u>	<u>\$ 10,405,947</u>
523.5%	540.6%	410.9%

EATON COUNTY, MICHIGAN

Required Supplementary Information

Retiree Healthcare Plan - County
Schedule of Contributions

Fiscal Year Ended September 30,	Actuarially Determined Contribution	Contributions in Relation to the Actuarially Determined Contribution	Contribution (Deficiency) Excess	Covered Payroll	Contributions as Percentage of Covered Payroll
2023	\$ 3,842,132	\$ 1,425,381	\$ (2,416,751)	\$ 5,518,173	25.8%
2022	3,718,652	1,898,503	(1,820,149)	6,217,398	30.5%
2021	4,032,356	1,650,994	(2,381,362)	6,518,353	25.3%
2020	4,210,625	1,922,464	(2,288,161)	6,901,522	27.9%
2019	4,312,583	2,832,132	(1,480,451)	7,476,278	37.9%
2018	4,319,553	1,622,831	(2,696,722)	8,200,982	19.8%
2017	5,041,943	1,545,700	(3,496,243)	10,405,947	14.9%

See notes to required supplementary information.

EATON COUNTY, MICHIGAN

Required Supplementary Information

Retiree Healthcare Plan - County
Schedule of Investment Returns

Fiscal Year Ended September 30,	Annual Return ⁽¹⁾
2023	11.81%
2022	-13.47%
2021	22.21%
2020	7.29%
2019	1.72%
2018	9.63%
2017	5.06%

⁽¹⁾ Annual money-weighted rate of return, net of investment expenses

See notes to required supplementary information.

EATON COUNTY, MICHIGAN

Required Supplementary Information

Retiree Healthcare Plan - Health and Rehabilitation Services Facility
 Schedule of Changes in the Facility's Total OPEB Liability and Related Ratios

	Year Ended September 30,		
	2023	2022	2021
Total OPEB liability			
Service cost	\$ 20,975	\$ 28,919	\$ 28,197
Interest	33,203	26,687	31,385
Effect of economic/demographic gains or losses	17,675	(165,214)	(237,039)
Changes of assumptions	2,206	(208,528)	(1,675)
Benefit payments	(24,848)	(32,800)	(38,483)
Net change in total OPEB liability	49,211	(350,936)	(217,615)
Total OPEB liability, beginning of year	817,282	1,168,218	1,385,833
Total OPEB liability, end of year	<u>\$ 866,493</u>	<u>\$ 817,282</u>	<u>\$ 1,168,218</u>
Covered payroll	<u>\$ 362,684</u>	<u>\$ 438,257</u>	<u>\$ 399,196</u>
Facility's total OPEB liability as a percentage of covered payroll	238.9%	186.5%	292.6%

See notes to required supplementary information.



Year Ended September 30,		
2020	2019	2018
\$ 18,728	\$ 17,670	\$ 131,414
41,632	40,927	45,073
9,647	16,729	(118,070)
311,986	31,546	3,987
<u>(36,096)</u>	<u>(37,833)</u>	<u>(40,857)</u>
345,897	69,039	21,547
<u>1,039,936</u>	<u>970,897</u>	<u>949,350</u>
<u>\$ 1,385,833</u>	<u>\$ 1,039,936</u>	<u>\$ 970,897</u>
<u>\$ 551,671</u>	<u>\$ 499,734</u>	<u>\$ 502,484</u>

251.2%

208.1%

193.2%

EATON COUNTY, MICHIGAN

Notes to Required Supplementary Information

MERS Agent Multiple-Employer Defined Benefit Pension Plans

Notes to the Schedule of Changes in the Net Pension Liability and Related Ratios

The amounts presented for each fiscal year were determined as of December 31 of the preceding year.

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

Assumption changes for 2016. Based on the 2009-2013 Experience Study the following assumptions were changed starting with the December 31, 2015 valuation: (1) mortality table was adjusted to reflect longer lifetimes, (2) assumed annual rate of return of investment return, net of all expenses, was lowered from 8% to 7.75% (3) asset smoothing period was changed from 10 years to 5 years (4) the amortization period was moved to a fixed period amortization for the December 31, 2015 annual valuations.

Changes in benefit terms for 2018. Effective October 1, 2017 the defined benefit pension multiplier was decreased from 2.5% to 2.0% for future service credit for a portion of the employee population.

Changes in benefit terms for 2019. Effective February 1, 2019 the defined benefit multiplier was decreased from 3.2% to 2.0% for future service credit for a portion of the employee population.

Assumption changes for 2019. Revised wages were adjusted by a factor to reflect the changes in definition of compensation which are scheduled to occur during 2019.

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

Assumption changes for 2021. Amounts reported as changes of assumptions related to updated demographic assumptions, including adjustments to the following actuarial assumptions: mortality, retirement, disability, and termination rates.

Assumption changes for 2022. Amounts reported as changes of assumptions resulted from a decrease in the assumed rate of return from 7.35% to 7.00%.

Changes in benefit terms for 2022. Effective July 1, 2021 the District Health Department's PERA Unit was closed to new hires and employee contributions decreased from 21.42% in 2020 to 0% in 2021.

EATON COUNTY, MICHIGAN

Notes to Required Supplementary Information

Retiree Healthcare Plans

Notes to the Schedule of Changes in the Net OPEB Liability and Related Ratios

GASB 74 was implemented in fiscal year 2017. This schedule is being built prospectively. Ultimately, 10 years of data will be presented.

GASB 75 was implemented in fiscal year 2018. This schedule is being built prospectively. Ultimately, 10 years of data will be presented.

Assumption changes for 2019 - County. Increase in the discount rate from 6.0% to 6.25%.

Assumption changes for 2020 - County. Based on the 2014-2018 experience study the following assumptions were changed starting with the September 30, 2020 valuation. The adopted changes are summarized as follows: 3.0 percent to 9.7 percent wage inflation assumption, sex distinct Pub-2010 mortality tables, updated retirement rates, updated separation rates.

Assumption changes for 2020 - Facility. The changes in assumptions include a decrease in the inflation assumption from 4.00 percent to 2.25 percent and a decrease in the assumed salary increase from 1.60 percent to 1.30 percent.

Assumption changes for 2021 - County. The December 30, 2020 valuation uses updated mortality tables.

Assumption changes for 2021 - Facility. The changes in assumptions include an increase in the inflation assumption from 2.25 percent to 2.26 percent, an increase in the assumed salary increase from 1.30 percent to 5.90 percent, and an increase in the healthcare trend rate from 4.60 percent in year 1, to 4.70 percent.

Assumption changes for 2022 - County. The December 30, 2021 valuation includes updated healthcare cost trend rates.

Assumption changes for 2022 - Facility. The changes in assumptions include an increase in the inflation assumption from 2.26 percent to 4.02 percent, an increase in the assumed salary increase from 5.90 percent to 8.70 percent, and an increase in the healthcare trend rate from 4.90 percent in year 1, to 4.30 percent in year 10 to 4.70 percent in year 1 to 4.20 percent in year 10.

Assumption changes for 2023 - County. The December 30, 2022 valuation includes updated healthcare cost trend rates.

Assumption changes for 2023 - Facility. The changes in assumptions include a decrease in the assumed salary increase from 8.70% to 3.20%, and a decrease in the discount rate from 4.02% to 4.00%.

EATON COUNTY, MICHIGAN

Notes to Required Supplementary Information

Notes to Schedule of Investment Returns - County

GASB 74 was implemented in fiscal year 2017. This schedule is being built prospectively. Ultimately, 10 years of data will be presented.

**COMBINING AND INDIVIDUAL FUND FINANCIAL STATEMENTS AND
SCHEDULES**

EATON COUNTY, MICHIGAN

Detailed Schedule of Revenues and Other Financing Sources

Budget and Actual - General Fund
For the Year Ended September 30, 2023

	Original Budget	Final Budget	Actual	Actual Over (Under) Final Budget
Revenues				
Taxes:				
Real and personal property taxes	\$ 22,911,119	\$ 22,911,119	\$ 22,803,650	\$ (107,469)
Industrial facilities tax	98,839	98,839	71,112	(27,727)
Payments in lieu	5,000	5,000	11,195	6,195
Delinquent taxes	14,000	14,000	6,807	(7,193)
Trailer park taxes	10,000	10,000	9,543	(457)
Real estate transfer tax	725,000	725,000	515,908	(209,092)
Redemptions	12,160	12,160	-	(12,160)
Interest and penalties	48,000	48,000	56,657	8,657
Total taxes	23,824,118	23,824,118	23,474,872	(349,246)
Licenses and permits:				
Dog licenses	100,500	100,500	116,071	15,571
Pistol permits	800	800	400	(400)
Marriage licenses	14,000	14,000	13,050	(950)
Soil erosion	100,000	100,000	93,310	(6,690)
Total licenses and permits	215,300	215,300	222,831	7,531
Intergovernmental - federal/state:				
ADC incentive	145,000	145,000	140,235	(4,765)
Cooperative reimbursement - Friend of the Court	716,634	716,634	815,802	99,168
Personal property tax reimbursement	-	-	204,753	204,753
Probate judge's salary	170,340	170,340	192,000	21,660
Judicial salary standardization	182,896	182,896	182,896	-
Sheriff road patrol program	85,000	85,000	152,546	67,546
Marine safety program	4,000	4,000	5,336	1,336
Drug case incentive	400	400	-	(400)
Victims Rights Act	148,000	148,000	149,841	1,841
Veterans services	50,000	50,000	36,518	(13,482)
Parole violation grant	75,000	75,000	26,510	(48,490)
Diverted felon program	300,000	300,000	287,860	(12,140)
Assistant juvenile officer grant	52,775	52,775	52,776	1
Convention and tourism	426,616	646,418	646,418	-
Liquor license fees	35,000	35,000	40,063	5,063
State income tax	2,599,850	2,599,850	2,504,950	(94,900)
State aid-case flow assistance	15,700	15,700	15,362	(338)
State court equity funding	400,000	400,000	346,708	(53,292)
Title IV-E	55,000	55,000	43,583	(11,417)
WRAP housing	400,000	400,000	394,845	(5,155)
CARES Act	-	105,000	5,705,915	5,600,915
Public safety training	-	-	141,790	141,790
Miscellaneous	20,000	44,362	46,036	1,674
Total intergovernmental - federal/state	5,882,211	6,231,375	12,132,743	5,901,368

continued...

EATON COUNTY, MICHIGAN

Detailed Schedule of Revenues and Other Financing Sources

Budget and Actual - General Fund
For the Year Ended September 30, 2023

	Original Budget	Final Budget	Actual	Actual Over (Under) Final Budget
Revenues (continued)				
Intergovernmental - local:				
Township - planning	\$ 60,555	\$ 325,715	\$ 378,614	\$ 52,899
Township - Sheriff	4,233,961	4,358,961	4,317,823	(41,138)
Prosecuting attorney services	25,000	32,465	29,029	(3,436)
Total intergovernmental - local	4,319,516	4,717,141	4,725,466	8,325
Charges for services:				
Court:				
District Court costs	625,000	625,000	547,171	(77,829)
Circuit Court probation	105,400	105,400	102,466	(2,934)
Court filing fees	35,000	35,000	43,130	8,130
Bond costs	350	350	390	40
Jury demand	3,500	3,500	120	(3,380)
Writ of garnishment	92,500	92,500	45,960	(46,540)
Attorney fee reimbursement	50,500	50,500	23,778	(26,722)
SOS reinstatement fee	24,000	24,000	7,744	(16,256)
Probation oversight	130,000	130,000	76,224	(53,776)
Alcohol assessment	20,000	20,000	9,553	(10,447)
Friend of the Court service fees	160,050	160,050	129,477	(30,573)
Probate court services	45,000	45,000	60,163	15,163
Juvenile court services	3,600	3,600	442	(3,158)
Prosecuting attorney services	99,000	99,000	108,022	9,022
Juvenile court attorney fees	43,000	43,000	42,639	(361)
Crime victim assessment	200	200	137	(63)
General government:				
County clerk services	245,300	245,300	234,279	(11,021)
County treasurer services	11,000	11,000	17,030	6,030
Register of deed services	650,000	650,000	370,595	(279,405)
Drain commission services	60,000	60,000	57,115	(2,885)
Child care collection fees	27,000	27,000	17,172	(9,828)
Property description services	30,000	30,000	26,188	(3,812)
Food stamp fraud	1,000	1,000	225	(775)
Sheriff Department:				
Sheriff services	35,000	35,000	31,516	(3,484)
Economic crimes unit	298,000	298,000	248,909	(49,091)
OUIL/Impaired	15,000	15,000	12,882	(2,118)
False alarms	10,000	10,000	6,217	(3,783)
Abandoned vehicles	4,500	4,500	5,620	1,120
Tether program	5,000	5,000	10,280	5,280
Inmate medical	1,500	1,500	1,821	321
Sentenced inmate boarding	20,000	20,000	18,608	(1,392)
Boarding of dogs and cats	5,000	5,000	2,810	(2,190)
Handicap parking tickets	50	50	15	(35)
Medical Examiner - cremation fees	16,000	16,000	17,465	1,465

continued...

EATON COUNTY, MICHIGAN

Detailed Schedule of Revenues and Other Financing Sources

Budget and Actual - General Fund
For the Year Ended September 30, 2023

	Original Budget	Final Budget	Actual	Actual Over (Under) Final Budget
Revenues (concluded)				
Charges for services - concluded:				
Planning aerial photos	\$ -	\$ -	\$ 99	\$ 99
Computer	3,000	3,000	400	(2,600)
Miscellaneous	22,000	22,000	17,540	(4,460)
Total charges for services	<u>2,896,450</u>	<u>2,896,450</u>	<u>2,294,202</u>	<u>(602,248)</u>
Fines and forfeitures:				
Ordinance fines and costs	210,200	210,200	134,905	(75,295)
Bond forfeitures	28,000	28,000	44,510	16,510
Dog fines	3,000	3,000	5,675	2,675
Law library	6,500	6,500	6,500	-
Total fines and forfeitures	<u>247,700</u>	<u>247,700</u>	<u>191,590</u>	<u>(56,110)</u>
Interest and rents:				
Interest on investments	-	88,286	881,364	793,078
Rental fees	242,705	242,705	263,617	20,912
Total interest and rents	<u>242,705</u>	<u>330,991</u>	<u>1,144,981</u>	<u>813,990</u>
Other:				
Reimbursements and refunds	97,148	124,172	263,218	139,046
Restitution	10,000	10,000	1,749	(8,251)
Miscellaneous	76,525	76,525	109,053	32,528
Total other	<u>183,673</u>	<u>210,697</u>	<u>374,020</u>	<u>163,323</u>
Total revenues	<u>37,811,673</u>	<u>38,673,772</u>	<u>44,560,705</u>	<u>5,886,933</u>
Other financing sources				
Issuance of bonds, notes and other long-term liabilities	642,000	642,000	1,830,950	1,188,950
Proceeds from sale of capital assets	25,000	74,920	113,457	38,537
Transfers in	5,513,464	8,340,128	2,751,362	(5,588,766)
Total other financing sources	<u>6,180,464</u>	<u>9,057,048</u>	<u>4,695,769</u>	<u>(4,361,279)</u>
Total revenues and other financing sources	<u>\$ 43,992,137</u>	<u>\$ 47,730,820</u>	<u>\$ 49,256,474</u>	<u>\$ 1,525,654</u>

concluded

EATON COUNTY, MICHIGAN

Detailed Schedule of Expenditures and Other Financing Uses

Budget and Actual - General Fund
For the Year Ended September 30, 2023

	Original Budget	Final Budget	Actual	Actual Over (Under) Final Budget
Expenditures				
Legislative -				
Board of Commissioners	\$ 335,350	\$ 350,350	\$ 323,194	\$ (27,156)
Judicial:				
Circuit Court	1,195,357	1,196,803	1,030,884	(165,919)
District Court	1,747,156	1,770,882	1,653,609	(117,273)
Friend of the Court	1,645,541	1,643,501	1,531,335	(112,166)
County Guardian	15,000	15,000	1,162	(13,838)
Probate Court	642,499	642,694	584,626	(58,068)
Juvenile Division	1,045,491	1,046,876	888,485	(158,391)
Probation	6,185	6,185	2,768	(3,417)
Total judicial	6,297,229	6,321,941	5,692,869	(629,072)
General government:				
Elections	77,200	77,300	74,432	(2,868)
County Clerk	799,351	806,816	745,851	(60,965)
Plat Board	323	323	-	(323)
Controller	1,347,010	1,532,507	1,264,401	(268,106)
Child Support	138,838	138,838	136,060	(2,778)
Information Systems	1,454,924	1,470,414	1,353,003	(117,411)
Equalization	699,458	702,908	691,287	(11,621)
Prosecuting Attorney	2,158,023	2,263,023	1,962,235	(300,788)
Building Authority	105	105	-	(105)
Economic Crimes Unit	455,373	455,373	385,297	(70,076)
Register of Deeds	316,872	316,872	298,150	(18,722)
Treasurer	603,982	603,982	548,944	(55,038)
Crime victims	227,662	227,662	209,717	(17,945)
Cooperative Extension	149,167	149,167	146,769	(2,398)
Building and Grounds	2,102,972	2,102,972	1,785,070	(317,902)
Drain Commissioner	682,897	710,102	642,864	(67,238)
Total general government	11,214,157	11,558,364	10,244,080	(1,314,284)
Public safety:				
Sheriff Department	6,432,874	6,290,747	6,122,763	(167,984)
Sheriff - Corrections	5,696,437	5,808,172	5,677,494	(130,678)
Sheriff - Delta office	5,171,844	5,116,587	4,453,310	(663,277)
Sheriff - Waverly schools	-	125,000	63,546	(61,454)
Tri-County Metro	158,663	158,746	134,505	(24,241)
Sheriff Road Patrol	261,822	261,822	216,490	(45,332)
Marine Safety	7,148	7,148	5,334	(1,814)
Community Development	334,706	375,992	332,688	(43,304)
Emergency services	-	38,376	20,270	(18,106)
Tri-County Planning	100,926	100,926	100,926	-
Animal Control	313,587	312,862	293,892	(18,970)
Total public safety	18,478,007	18,596,378	17,421,218	(1,175,160)

continued...

EATON COUNTY, MICHIGAN

Detailed Schedule of Expenditures and Other Financing Uses

Budget and Actual - General Fund
For the Year Ended September 30, 2023

	Original Budget	Final Budget	Actual	Actual Over (Under) Final Budget
Expenditures (concluded)				
Public works -				
Drains at large	\$ 490,000	\$ 490,000	\$ 489,290	\$ (710)
Health and social services:				
Substance abuse	213,308	259,428	259,426	(2)
Medical examiner	315,000	321,000	311,689	(9,311)
Community Mental Health	500,956	500,956	500,956	-
Tri-County Aging	74,319	74,319	74,319	-
Veterans	162,201	168,201	150,699	(17,502)
Landfill	35,000	70,000	67,327	(2,673)
Soldiers and Sailors	30,000	30,000	16,408	(13,592)
Department of Human Services	14,000	14,000	11,342	(2,658)
District health - appropriation	818,078	818,078	818,078	-
Total health and social services	2,162,862	2,255,982	2,210,244	(45,738)
Parks, recreation and culture:				
Courthouse Square Association	17,000	17,000	17,000	-
Parks special projects	1,000	1,000	-	(1,000)
Total parks, recreation and culture	18,000	18,000	17,000	(1,000)
Other:				
Computer	544,184	634,629	285,670	(348,959)
Insurance, bonds & contingency	572,338	432,877	16,293	(416,584)
Total other	1,116,522	1,067,506	301,963	(765,543)
Capital outlay:				
General	1,297,100	7,717,344	7,981,925	264,581
Computer	463,780	597,617	335,356	(262,261)
Total capital outlay	1,760,880	8,314,961	8,317,281	2,320
Debt service:				
Principal	1,034,322	820,181	1,169,225	349,044
Interest	113,911	104,410	93,659	(10,751)
Total debt service	1,148,233	924,591	1,262,884	338,293
Total expenditures	43,021,240	49,898,073	46,280,023	(3,618,050)
Other financing uses				
Transfers out	2,917,798	2,995,811	3,442,644	446,833
Total expenditures and other financing uses	\$ 45,939,038	\$ 52,893,884	\$ 49,722,667	\$ (3,171,217)

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EATON COUNTY, MICHIGAN

Combining Balance Sheet

Nonmajor Governmental Funds
September 30, 2023

	Special Revenue Funds			
	Park/ Recreation	Solid Waste Ordinance	CDBG Housing Grant	Remonu- mentation Grant
Assets				
Cash and cash equivalents	\$ 2,088,726	\$ 248,673	\$ 305,634	\$ 8,774
Receivables:				
Property taxes, net	1,118	-	-	-
Accounts	30	1,397	-	-
Due from other governments	-	-	-	2,345
Leases	17,631	-	-	-
Prepays	-	-	-	-
Total assets	<u>\$ 2,107,505</u>	<u>\$ 250,070</u>	<u>\$ 305,634</u>	<u>\$ 11,119</u>
Liabilities				
Negative equity in cash and cash equivalents	\$ -	\$ -	\$ -	\$ -
Accounts payable	31,313	8,279	119	6,044
Accrued liabilities	8,143	1,074	-	-
Due to other funds	1,885	204	-	-
Total liabilities	<u>41,341</u>	<u>9,557</u>	<u>119</u>	<u>6,044</u>
Deferred inflows of resources				
Deferred lease amounts	20,300	-	-	-
Fund balances				
Nonspendable	-	-	-	-
Restricted	2,045,864	-	305,515	5,075
Committed	-	240,513	-	-
Total fund balances	<u>2,045,864</u>	<u>240,513</u>	<u>305,515</u>	<u>5,075</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 2,107,505</u>	<u>\$ 250,070</u>	<u>\$ 305,634</u>	<u>\$ 11,119</u>

Combining Balance Sheet
 Nonmajor Governmental Funds
 September 30, 2023

Special Revenue Funds					
Construction Code Enforcement	Register of Deeds Technology	Michigan Justice Training	Indigent Defense	Central Dispatch Fund	Concealed Pistol Licenses
\$ 1,146,594	\$ 77,914	\$ 20,071	\$ 352,590	\$ 2,048,545	\$ 145,325
-	-	-	-	4,296	-
-	-	-	-	-	-
-	-	-	-	72,737	-
-	-	-	-	33,909	-
<u>3,554</u>	<u>16,170</u>	<u>-</u>	<u>-</u>	<u>43,906</u>	<u>-</u>
<u>\$ 1,150,148</u>	<u>\$ 94,084</u>	<u>\$ 20,071</u>	<u>\$ 352,590</u>	<u>\$ 2,203,393</u>	<u>\$ 145,325</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3,134	297	-	38,622	22,904	-
5,801	-	-	22,240	31,542	-
<u>1,553</u>	<u>-</u>	<u>-</u>	<u>5,057</u>	<u>14,082</u>	<u>-</u>
<u>10,488</u>	<u>297</u>	<u>-</u>	<u>65,919</u>	<u>68,528</u>	<u>-</u>
-	-	-	-	33,027	-
3,554	16,170	-	-	43,906	-
1,136,106	77,617	20,071	286,671	2,057,932	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>145,325</u>
<u>1,139,660</u>	<u>93,787</u>	<u>20,071</u>	<u>286,671</u>	<u>2,101,838</u>	<u>145,325</u>
<u>\$ 1,150,148</u>	<u>\$ 94,084</u>	<u>\$ 20,071</u>	<u>\$ 352,590</u>	<u>\$ 2,203,393</u>	<u>\$ 145,325</u>

continued...

EATON COUNTY, MICHIGAN

Combining Balance Sheet

Nonmajor Governmental Funds
September 30, 2023

	Special Revenue Funds			
	Local Corrections Officer Training	Drug Law Enforcement - Sheriff	Drug Law Enforcement - Prosecutor	Adult Circuit Drug Court
Assets				
Cash and cash equivalents	\$ 129,293	\$ 38,420	\$ 20,649	\$ -
Receivables:				
Property taxes, net	-	-	-	-
Accounts	-	-	-	-
Due from other governments	-	-	-	36,680
Leases	-	-	-	-
Prepays	-	-	-	-
Total assets	<u>\$ 129,293</u>	<u>\$ 38,420</u>	<u>\$ 20,649</u>	<u>\$ 36,680</u>
Liabilities				
Negative equity in cash and cash equivalents	\$ -	\$ -	\$ -	\$ 32,995
Accounts payable	2,015	429	-	2,344
Accrued liabilities	-	-	-	1,128
Due to other funds	-	-	-	213
Total liabilities	<u>2,015</u>	<u>429</u>	<u>-</u>	<u>36,680</u>
Deferred inflows of resources				
Deferred lease amounts	-	-	-	-
Fund balances				
Nonspendable	-	-	-	-
Restricted	127,278	37,991	20,649	-
Committed	-	-	-	-
Total fund balances	<u>127,278</u>	<u>37,991</u>	<u>20,649</u>	<u>-</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 129,293</u>	<u>\$ 38,420</u>	<u>\$ 20,649</u>	<u>\$ 36,680</u>

Combining Balance Sheet

Nonmajor Governmental Funds
September 30, 2023

Special Revenue Funds					
Felony Sobriety Court	Swift and Sure Sanctions	Veterans' Court Grant	Community Corrections	Residential Substance Abuse	District Hybrid Court
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
27,796	16,059	9,859	9,845	24,166	6,298
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 27,796</u>	<u>\$ 16,059</u>	<u>\$ 9,859</u>	<u>\$ 9,845</u>	<u>\$ 24,166</u>	<u>\$ 6,298</u>
\$ 21,765	\$ 12,303	\$ 8,700	\$ 7,773	\$ 23,026	\$ 4,473
2,750	323	770	1,617	1,140	1,825
998	593	319	394	-	-
192	99	53	61	-	-
<u>25,705</u>	<u>13,318</u>	<u>9,842</u>	<u>9,845</u>	<u>24,166</u>	<u>6,298</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	2,741	17	-	-	-
2,091	-	-	-	-	-
<u>2,091</u>	<u>2,741</u>	<u>17</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 27,796</u>	<u>\$ 16,059</u>	<u>\$ 9,859</u>	<u>\$ 9,845</u>	<u>\$ 24,166</u>	<u>\$ 6,298</u>

continued...

EATON COUNTY, MICHIGAN

Combining Balance Sheet

Nonmajor Governmental Funds
September 30, 2023

	Special Revenue Funds			
	School Violence Prevention	Enforcement and Education - Byrne JAG	Building Bridges Grant	OHSP Traffic Enforcement
Assets				
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -
Receivables:				
Property taxes, net	-	-	-	-
Accounts	-	-	-	-
Due from other governments	-	3,001	-	7,725
Leases	-	-	-	-
Prepays	-	-	-	-
Total assets	<u>\$ -</u>	<u>\$ 3,001</u>	<u>\$ -</u>	<u>\$ 7,725</u>
Liabilities				
Negative equity in cash and cash equivalents	\$ -	\$ 3,001	\$ -	\$ 6,744
Accounts payable	-	-	-	-
Accrued liabilities	-	-	-	763
Due to other funds	-	-	-	218
Total liabilities	<u>-</u>	<u>3,001</u>	<u>-</u>	<u>7,725</u>
Deferred inflows of resources				
Deferred lease amounts	-	-	-	-
Fund balances				
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Committed	-	-	-	-
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ -</u>	<u>\$ 3,001</u>	<u>\$ -</u>	<u>\$ 7,725</u>

Combining Balance Sheet
 Nonmajor Governmental Funds
 September 30, 2023

Special Revenue Funds					
Sheriff Road Crew	Homeland Security	Medical Marijuana	Department of Human Services	Child Care Fund	Juvenile Millage
\$ 31,144	\$ 40,516	\$ -	\$ -	\$ 1,003,536	\$ 886,003
-	-	-	-	-	1,582
16,500	-	-	-	51,749	-
-	15,999	14,164	-	1,115,363	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 47,644</u>	<u>\$ 56,515</u>	<u>\$ 14,164</u>	<u>\$ -</u>	<u>\$ 2,170,648</u>	<u>\$ 887,585</u>
\$ -	\$ -	\$ 14,164	\$ -	\$ -	\$ -
-	-	-	-	691,103	188,251
1,324	-	-	-	35,540	-
276	-	-	-	7,014	-
<u>1,600</u>	<u>-</u>	<u>14,164</u>	<u>-</u>	<u>733,657</u>	<u>188,251</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	56,515	-	-	-	699,334
46,044	-	-	-	1,436,991	-
<u>46,044</u>	<u>56,515</u>	<u>-</u>	<u>-</u>	<u>1,436,991</u>	<u>699,334</u>
<u>\$ 47,644</u>	<u>\$ 56,515</u>	<u>\$ 14,164</u>	<u>\$ -</u>	<u>\$ 2,170,648</u>	<u>\$ 887,585</u>

continued...

EATON COUNTY, MICHIGAN

Combining Balance Sheet

Nonmajor Governmental Funds
September 30, 2023

	Special Revenue Funds			
	Central Dispatch 911 Surcharge	Jail Millage II	Juvenile Court Donations	Youth Facility Donations
Assets				
Cash and cash equivalents	\$ 2,052,377	\$ 2,279,256	\$ 15,602	\$ 1,930
Receivables:				
Property taxes, net	-	3,165	-	-
Accounts	468,189	-	-	-
Due from other governments	-	3,108	-	-
Leases	-	-	-	-
Prepays	5,160	-	-	-
Total assets	<u>\$ 2,525,726</u>	<u>\$ 2,285,529</u>	<u>\$ 15,602</u>	<u>\$ 1,930</u>
Liabilities				
Negative equity in cash and cash equivalents	\$ -	\$ -	\$ -	\$ -
Accounts payable	94,926	684	-	-
Accrued liabilities	-	10,362	-	-
Due to other funds	-	3,652	-	-
Total liabilities	<u>94,926</u>	<u>14,698</u>	<u>-</u>	<u>-</u>
Deferred inflows of resources				
Deferred lease amounts	-	-	-	-
Fund balances				
Nonspendable	5,160	-	-	-
Restricted	2,425,640	2,270,831	15,602	1,930
Committed	-	-	-	-
Total fund balances	<u>2,430,800</u>	<u>2,270,831</u>	<u>15,602</u>	<u>1,930</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 2,525,726</u>	<u>\$ 2,285,529</u>	<u>\$ 15,602</u>	<u>\$ 1,930</u>

Combining Balance Sheet

Nonmajor Governmental Funds
September 30, 2023

Special Revenue Funds		Debt Service Funds		Permanent Fund	Total
Animal Control Donations	Sheriff Donations	Building Authority Jail	Dental Clinic	Lincoln Brick Trust	
\$ 17,571	\$ 14,816	\$ 339,878	\$ 34,297	\$ 60,751	\$ 13,408,885
-	-	-	-	-	10,161
-	-	-	5,860	-	543,725
-	-	-	-	-	1,365,145
-	-	-	407,612	-	459,152
-	-	-	-	-	68,790
<u>\$ 17,571</u>	<u>\$ 14,816</u>	<u>\$ 339,878</u>	<u>\$ 447,769</u>	<u>\$ 60,751</u>	<u>\$ 15,855,858</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 134,944
-	-	-	-	-	1,098,889
-	-	-	-	-	120,221
-	-	-	-	-	34,559
-	-	-	-	-	1,388,613
-	-	-	392,966	-	446,293
-	-	-	-	-	68,790
17,571	14,816	339,878	54,803	60,751	12,081,198
-	-	-	-	-	1,870,964
<u>17,571</u>	<u>14,816</u>	<u>339,878</u>	<u>54,803</u>	<u>60,751</u>	<u>14,020,952</u>
<u>\$ 17,571</u>	<u>\$ 14,816</u>	<u>\$ 339,878</u>	<u>\$ 447,769</u>	<u>\$ 60,751</u>	<u>\$ 15,855,858</u>

concluded

EATON COUNTY, MICHIGAN

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Governmental Funds

For the Year Ended September 30, 2023

	Special Revenue Funds			
	Park/ Recreation	Solid Waste Ordinance	CDBG Housing Grant	Remonu- mentation Grant
Revenues				
Property taxes	\$ 2,072,307	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental - federal/state	-	-	76,343	68,935
Charges for services	53,433	364,584	3,415	13,331
Fines and forfeitures	-	-	-	-
Interest and rents	-	-	-	-
Other	15,737	1,034	-	-
Total revenues	<u>2,141,477</u>	<u>365,618</u>	<u>79,758</u>	<u>82,266</u>
Expenditures				
Current:				
Judicial	-	-	-	-
General government	-	-	-	89,087
Public safety	-	-	-	-
Health and social services	-	333,746	101,720	-
Parks, recreation and culture	756,725	-	-	-
Other	-	-	-	-
Capital outlay	148,848	2,430	-	-
Debt service:				
Principal	18,192	2,957	-	-
Interest and fiscal charges	1,183	34	-	-
Total expenditures	<u>924,948</u>	<u>339,167</u>	<u>101,720</u>	<u>89,087</u>
Revenues over (under) expenditures	<u>1,216,529</u>	<u>26,451</u>	<u>(21,962)</u>	<u>(6,821)</u>
Other financing sources (uses)				
Issuance of bonds, notes and other long-term liabilities	80,158	-	-	-
Proceeds from sale of capital assets	-	-	-	-
Transfers in	749,177	83,822	-	-
Transfers out	-	(944)	-	-
Total other financing sources (uses)	<u>829,335</u>	<u>82,878</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>2,045,864</u>	<u>109,329</u>	<u>(21,962)</u>	<u>(6,821)</u>
Fund balances, beginning of year	-	131,184	327,477	11,896
Fund balances, end of year	<u>\$ 2,045,864</u>	<u>\$ 240,513</u>	<u>\$ 305,515</u>	<u>\$ 5,075</u>

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Governmental Funds
For the Year Ended September 30, 2023

Special Revenue Funds					
Construction Code Enforcement	Register of Deeds Technology	Michigan Justice Training	Indigent Defense	Central Dispatch Fund	Concealed Pistol Licenses
\$ -	\$ -	\$ -	\$ -	\$ 3,923,000	\$ -
841,313	-	-	-	-	69,600
-	-	13,675	1,477,935	362,042	-
66,033	66,680	-	-	-	-
-	-	-	-	-	-
-	5,237	-	-	4,481	-
71	-	-	-	-	-
<u>907,417</u>	<u>71,917</u>	<u>13,675</u>	<u>1,477,935</u>	<u>4,289,523</u>	<u>69,600</u>
-	-	-	1,889,965	-	-
-	9,259	-	-	-	-
461,813	-	-	-	3,439,413	4,784
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
18,898	21,560	-	-	108,488	-
3,268	-	-	-	6,392	-
<u>483,979</u>	<u>30,819</u>	<u>-</u>	<u>1,889,965</u>	<u>3,554,293</u>	<u>4,784</u>
<u>423,438</u>	<u>41,098</u>	<u>13,675</u>	<u>(412,030)</u>	<u>735,230</u>	<u>64,816</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	448,815	-	-
(51,006)	(46,420)	-	(244)	(461,120)	(63,705)
<u>(51,006)</u>	<u>(46,420)</u>	<u>-</u>	<u>448,571</u>	<u>(461,120)</u>	<u>(63,705)</u>
372,432	(5,322)	13,675	36,541	274,110	1,111
<u>767,228</u>	<u>99,109</u>	<u>6,396</u>	<u>250,130</u>	<u>1,827,728</u>	<u>144,214</u>
<u>\$ 1,139,660</u>	<u>\$ 93,787</u>	<u>\$ 20,071</u>	<u>\$ 286,671</u>	<u>\$ 2,101,838</u>	<u>\$ 145,325</u>

continued...

EATON COUNTY, MICHIGAN

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Governmental Funds

For the Year Ended September 30, 2023

	Special Revenue Funds			
	Local Corrections Officer Training	Drug Law Enforcement - Sheriff	Drug Law Enforcement - Prosecutor	Adult Circuit Drug Court
Revenues				
Property taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental - federal/state	-	-	-	122,499
Charges for services	15,314	-	-	5,489
Fines and forfeitures	-	17,724	-	-
Interest and rents	-	-	-	-
Other	-	-	-	-
Total revenues	<u>15,314</u>	<u>17,724</u>	<u>-</u>	<u>127,988</u>
Expenditures				
Current:				
Judicial	-	-	-	-
General government	-	-	-	-
Public safety	26,473	3,287	1,518	127,988
Health and social services	-	-	-	-
Parks, recreation and culture	-	-	-	-
Other	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	<u>26,473</u>	<u>3,287</u>	<u>1,518</u>	<u>127,988</u>
Revenues over (under) expenditures	<u>(11,159)</u>	<u>14,437</u>	<u>(1,518)</u>	<u>-</u>
Other financing sources (uses)				
Issuance of bonds, notes and other long-term liabilities	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>(11,159)</u>	<u>14,437</u>	<u>(1,518)</u>	<u>-</u>
Fund balances, beginning of year	<u>138,437</u>	<u>23,554</u>	<u>22,167</u>	<u>-</u>
Fund balances, end of year	<u>\$ 127,278</u>	<u>\$ 37,991</u>	<u>\$ 20,649</u>	<u>\$ -</u>

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Governmental Funds
For the Year Ended September 30, 2023

Special Revenue Funds					
Felony Sobriety Court	Swift and Sure Sanctions	Veterans' Court Grant	Community Corrections	Residential Substance Abuse	District Hybrid Court
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
88,658	59,198	36,944	116,274	74,389	24,181
7,547	2,000	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>96,205</u>	<u>61,198</u>	<u>36,944</u>	<u>116,274</u>	<u>74,389</u>	<u>24,181</u>
-	-	-	-	-	-
-	-	-	-	-	-
94,628	61,352	36,944	116,274	99,189	24,181
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>94,628</u>	<u>61,352</u>	<u>36,944</u>	<u>116,274</u>	<u>99,189</u>	<u>24,181</u>
<u>1,577</u>	<u>(154)</u>	<u>-</u>	<u>-</u>	<u>(24,800)</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	24,800	-
-	-	-	-	-	-
-	-	-	-	<u>24,800</u>	<u>-</u>
1,577	(154)	-	-	-	-
514	2,895	17	-	-	-
<u>\$ 2,091</u>	<u>\$ 2,741</u>	<u>\$ 17</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

continued...

EATON COUNTY, MICHIGAN

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Governmental Funds

For the Year Ended September 30, 2023

	Special Revenue Funds			
	School Violence Prevention	Enforcement and Education - Byrne JAG	Building Bridges Grant	OHSP Traffic Enforcement
Revenues				
Property taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental - federal/state	125,000	3,001	51,346	31,303
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Interest and rents	-	-	-	-
Other	-	-	-	-
Total revenues	<u>125,000</u>	<u>3,001</u>	<u>51,346</u>	<u>31,303</u>
Expenditures				
Current:				
Judicial	-	-	51,346	-
General government	-	-	-	-
Public safety	125,000	3,001	-	31,303
Health and social services	-	-	-	-
Parks, recreation and culture	-	-	-	-
Other	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	<u>125,000</u>	<u>3,001</u>	<u>51,346</u>	<u>31,303</u>
Revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other financing sources (uses)				
Issuance of bonds, notes and other long-term liabilities	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances, beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Governmental Funds
For the Year Ended September 30, 2023

Special Revenue Funds					
Sheriff Road Crew	Homeland Security	Medical Marijuana	Department of Human Services	Child Care Fund	Juvenile Millage
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,445,074
-	-	-	-	-	-
-	94,322	32,831	-	3,509,558	-
56,300	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	99,125	-
<u>56,300</u>	<u>94,322</u>	<u>32,831</u>	<u>-</u>	<u>3,608,683</u>	<u>1,445,074</u>
-	-	-	-	-	-
-	-	-	-	-	-
63,611	93,358	32,831	-	-	248,502
-	-	-	-	3,864,815	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	1,340,363	-
-	-	-	-	-	-
-	-	-	-	21,329	-
-	-	-	-	2,807	-
<u>63,611</u>	<u>93,358</u>	<u>32,831</u>	<u>-</u>	<u>5,229,314</u>	<u>248,502</u>
<u>(7,311)</u>	<u>964</u>	<u>-</u>	<u>-</u>	<u>(1,620,631)</u>	<u>1,196,572</u>
-	-	-	-	88,345	-
-	3,890	-	-	-	-
9,531	-	-	-	2,479,562	-
-	-	-	(148,309)	-	(1,290,713)
<u>9,531</u>	<u>3,890</u>	<u>-</u>	<u>(148,309)</u>	<u>2,567,907</u>	<u>(1,290,713)</u>
2,220	4,854	-	(148,309)	947,276	(94,141)
<u>43,824</u>	<u>51,661</u>	<u>-</u>	<u>148,309</u>	<u>489,715</u>	<u>793,475</u>
<u>\$ 46,044</u>	<u>\$ 56,515</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,436,991</u>	<u>\$ 699,334</u>

continued...

EATON COUNTY, MICHIGAN

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Governmental Funds

For the Year Ended September 30, 2023

	Special Revenue Funds			
	Central Dispatch 911 Surcharge	Jail Millage II	Juvenile Court Donations	Youth Facility Donations
Revenues				
Property taxes	\$ -	\$ 2,890,723	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental - federal/state	-	3,108	-	-
Charges for services	1,966,948	-	-	-
Fines and forfeitures	-	-	-	-
Interest and rents	-	-	748	-
Other	-	-	250	4,760
Total revenues	<u>1,966,948</u>	<u>2,893,831</u>	<u>998</u>	<u>4,760</u>
Expenditures				
Current:				
Judicial	-	-	-	-
General government	-	-	-	-
Public safety	141,571	915,725	-	-
Health and social services	-	-	-	-
Parks, recreation and culture	-	-	-	-
Other	-	-	545	4,706
Capital outlay	156,848	-	-	-
Debt service:				
Principal	1,328,233	-	-	-
Interest and fiscal charges	286,877	-	-	-
Total expenditures	<u>1,913,529</u>	<u>915,725</u>	<u>545</u>	<u>4,706</u>
Revenues over (under) expenditures	<u>53,419</u>	<u>1,978,106</u>	<u>453</u>	<u>54</u>
Other financing sources (uses)				
Issuance of bonds, notes and other long-term liabilities	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	(1,085,584)	-	-
Total other financing sources (uses)	<u>-</u>	<u>(1,085,584)</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>53,419</u>	<u>892,522</u>	<u>453</u>	<u>54</u>
Fund balances, beginning of year	<u>2,377,381</u>	<u>1,378,309</u>	<u>15,149</u>	<u>1,876</u>
Fund balances, end of year	<u>\$ 2,430,800</u>	<u>\$ 2,270,831</u>	<u>\$ 15,602</u>	<u>\$ 1,930</u>

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Governmental Funds
For the Year Ended September 30, 2023

Special Revenue Funds		Debt Service Funds		Permanent Fund	Total
Animal Control Donations	Sheriff Donations	Building Authority Jail	Dental Clinic	Lincoln Brick Trust	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,331,104
-	-	-	-	-	910,913
-	-	-	-	-	6,371,542
-	-	-	-	-	2,621,074
-	-	-	-	-	17,724
-	-	-	-	10,547	21,013
1,479	8,229	-	84,966	7,754	223,405
1,479	8,229	-	84,966	18,301	20,496,775
-	-	-	-	-	1,941,311
-	-	-	-	-	98,346
-	4,230	-	-	-	6,156,976
-	-	-	-	-	4,300,281
-	-	-	-	-	756,725
-	-	-	-	500	5,751
-	-	-	-	-	1,648,489
-	-	970,000	55,000	-	2,544,657
-	-	115,523	17,601	-	433,685
-	4,230	1,085,523	72,601	500	17,886,221
1,479	3,999	(1,085,523)	12,365	17,801	2,610,554
-	-	-	-	-	168,503
-	-	-	-	-	3,890
-	-	1,085,584	-	-	4,881,291
-	-	-	-	-	(3,148,045)
-	-	1,085,584	-	-	1,905,639
1,479	3,999	61	12,365	17,801	4,516,193
16,092	10,817	339,817	42,438	42,950	9,504,759
\$ 17,571	\$ 14,816	\$ 339,878	\$ 54,803	\$ 60,751	\$ 14,020,952

concluded

EATON COUNTY, MICHIGAN

Schedule of Revenues, Expenditures and Changes in Fund Balances

Budget and Actual - Nonmajor Special Revenue Funds

For the Year Ended September 30, 2023

	Park/Recreation			Solid Waste Ordinance		
	Final Budget	Actual	Actual Over (Under) Final Budget	Final Budget	Actual	Actual Over (Under) Final Budget
Revenues						
Property taxes	\$ 2,024,927	\$ 2,072,307	\$ 47,380	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental - Federal/state	-	-	-	-	-	-
Charges for services	45,500	53,433	7,933	340,300	364,584	24,284
Fines and forfeitures	-	-	-	-	-	-
Interest and rent	-	-	-	-	-	-
Other	47,282	15,737	(31,545)	36,000	1,034	(34,966)
Total revenues	2,117,709	2,141,477	23,768	376,300	365,618	(10,682)
Expenditures						
Current:						
Judicial	-	-	-	-	-	-
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Health and social services	-	-	-	448,455	333,746	(114,709)
Parks, recreation and culture	1,929,248	756,725	(1,172,523)	-	-	-
Other	-	-	-	-	-	-
Capital outlay	73,190	148,848	75,658	2,441	2,430	(11)
Debt service:						
Principal	16,185	18,192	2,007	6,992	2,957	(4,035)
Interest and fiscal charges	3,283	1,183	(2,100)	1,290	34	(1,256)
Total expenditures	2,021,906	924,948	(1,096,958)	459,178	339,167	(120,011)
Revenues over (under) expenditures	95,803	1,216,529	1,120,726	(82,878)	26,451	109,329
Other financing sources (uses)						
Issuance of bonds, notes and other long-term liabilities						
	-	80,158	80,158	-	-	-
Proceeds from sale of capital assets						
	-	-	-	-	-	-
Transfers in						
	284,979	749,177	464,198	83,822	83,822	-
Transfers out						
	-	-	-	(944)	(944)	-
Total other financing sources (uses)	284,979	829,335	544,356	82,878	82,878	-
Net change in fund balances	380,782	2,045,864	1,665,082	-	109,329	109,329
Fund balances, beginning of year	-	-	-	131,184	131,184	-
Fund balances, end of year	\$ 380,782	\$ 2,045,864	\$ 1,665,082	\$ 131,184	\$ 240,513	\$ 109,329

Schedule of Revenues, Expenditures and Changes in Fund Balances

Budget and Actual - Nonmajor Special Revenue Funds
For the Year Ended September 30, 2023

CDBG Housing Grant			Remonumentation Grant			Construction Code Enforcement		
Final Budget	Actual	Actual Over (Under) Final Budget	Final Budget	Actual	Actual Over (Under) Final Budget	Final Budget	Actual	Actual Over (Under) Final Budget
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	545,000	841,313	296,313
68,271	76,343	8,072	68,935	68,935	-	-	-	-
41,000	3,415	(37,585)	17,000	13,331	(3,669)	21,100	66,033	44,933
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	71	71
<u>109,271</u>	<u>79,758</u>	<u>(29,513)</u>	<u>85,935</u>	<u>82,266</u>	<u>(3,669)</u>	<u>566,100</u>	<u>907,417</u>	<u>341,317</u>
-	-	-	-	-	-	-	-	-
-	-	-	89,095	89,087	(8)	-	-	-
-	-	-	-	-	-	685,498	461,813	(223,685)
104,274	101,720	(2,554)	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	16,370	18,898	2,528
-	-	-	-	-	-	3,321	3,268	(53)
<u>104,274</u>	<u>101,720</u>	<u>(2,554)</u>	<u>89,095</u>	<u>89,087</u>	<u>(8)</u>	<u>705,189</u>	<u>483,979</u>	<u>(221,210)</u>
<u>4,997</u>	<u>(21,962)</u>	<u>(26,959)</u>	<u>(3,160)</u>	<u>(6,821)</u>	<u>(3,661)</u>	<u>(139,089)</u>	<u>423,438</u>	<u>562,527</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	(51,006)	(51,006)	-
-	-	-	-	-	-	(51,006)	(51,006)	-
4,997	(21,962)	(26,959)	(3,160)	(6,821)	(3,661)	(190,095)	372,432	562,527
327,477	327,477	-	11,896	11,896	-	767,228	767,228	-
<u>\$ 332,474</u>	<u>\$ 305,515</u>	<u>\$ (26,959)</u>	<u>\$ 8,736</u>	<u>\$ 5,075</u>	<u>\$ (3,661)</u>	<u>\$ 577,133</u>	<u>\$ 1,139,660</u>	<u>\$ 562,527</u>

continued...

EATON COUNTY, MICHIGAN

Schedule of Revenues, Expenditures and Changes in Fund Balances

Budget and Actual - Nonmajor Special Revenue Funds

For the Year Ended September 30, 2023

	Register of Deeds Technology			Michigan Justice Training		
	Final Budget	Actual	Actual Over (Under) Final Budget	Final Budget	Actual	Actual Over (Under) Final Budget
Revenues						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental - Federal/state	-	-	-	5,000	13,675	8,675
Charges for services	92,000	66,680	(25,320)	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Interest and rent	50	5,237	5,187	-	-	-
Other	-	-	-	-	-	-
Total revenues	92,050	71,917	(20,133)	5,000	13,675	8,675
Expenditures						
Current:						
Judicial	-	-	-	-	-	-
General government	36,300	9,259	(27,041)	-	-	-
Public safety	-	-	-	5,000	-	(5,000)
Health and social services	-	-	-	-	-	-
Parks, recreation and culture	-	-	-	-	-	-
Other	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Debt service:						
Principal	-	21,560	21,560	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total expenditures	36,300	30,819	(5,481)	5,000	-	(5,000)
Revenues over (under) expenditures	55,750	41,098	(14,652)	-	13,675	13,675
Other financing sources (uses)						
Issuance of bonds, notes and other long-term liabilities	-	-	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	(46,420)	(46,420)	-	-	-	-
Total other financing sources (uses)	(46,420)	(46,420)	-	-	-	-
Net change in fund balances	9,330	(5,322)	(14,652)	-	13,675	13,675
Fund balances, beginning of year	99,109	99,109	-	6,396	6,396	-
Fund balances, end of year	\$ 108,439	\$ 93,787	\$ (14,652)	\$ 6,396	\$ 20,071	\$ 13,675

Schedule of Revenues, Expenditures and Changes in Fund Balances

Budget and Actual - Nonmajor Special Revenue Funds
For the Year Ended September 30, 2023

Indigent Defense			Central Dispatch Fund			Concealed Pistol Licenses		
Final Budget	Actual	Actual Over (Under) Final Budget	Final Budget	Actual	Actual Over (Under) Final Budget	Final Budget	Actual	Actual Over (Under) Final Budget
\$ -	\$ -	\$ -	\$ 3,938,052	\$ 3,923,000	\$ (15,052)	\$ -	\$ -	\$ -
-	-	-	-	-	-	75,000	69,600	(5,400)
1,674,968	1,477,935	(197,033)	350,167	362,042	11,875	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	3,600	4,481	881	-	-	-
-	-	-	-	-	-	-	-	-
<u>1,674,968</u>	<u>1,477,935</u>	<u>(197,033)</u>	<u>4,291,819</u>	<u>4,289,523</u>	<u>(2,296)</u>	<u>75,000</u>	<u>69,600</u>	<u>(5,400)</u>
2,082,007	1,889,965	(192,042)	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	4,061,746	3,439,413	(622,333)	6,450	4,784	(1,666)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
7,700	-	(7,700)	52,258	108,488	56,230	-	-	-
1,100	-	(1,100)	15,281	6,392	(8,889)	-	-	-
<u>2,090,807</u>	<u>1,889,965</u>	<u>(200,842)</u>	<u>4,129,285</u>	<u>3,554,293</u>	<u>(574,992)</u>	<u>6,450</u>	<u>4,784</u>	<u>(1,666)</u>
<u>(415,839)</u>	<u>(412,030)</u>	<u>3,809</u>	<u>162,534</u>	<u>735,230</u>	<u>572,696</u>	<u>68,550</u>	<u>64,816</u>	<u>(3,734)</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
448,815	448,815	-	-	-	-	-	-	-
(32,976)	(244)	(32,732)	(477,564)	(461,120)	(16,444)	(63,705)	(63,705)	-
<u>415,839</u>	<u>448,571</u>	<u>32,732</u>	<u>(477,564)</u>	<u>(461,120)</u>	<u>16,444</u>	<u>(63,705)</u>	<u>(63,705)</u>	<u>-</u>
-	36,541	36,541	(315,030)	274,110	589,140	4,845	1,111	(3,734)
250,130	250,130	-	1,827,728	1,827,728	-	144,214	144,214	-
<u>\$ 250,130</u>	<u>\$ 286,671</u>	<u>\$ 36,541</u>	<u>\$ 1,512,698</u>	<u>\$ 2,101,838</u>	<u>\$ 589,140</u>	<u>\$ 149,059</u>	<u>\$ 145,325</u>	<u>\$ (3,734)</u>

continued...

EATON COUNTY, MICHIGAN

Schedule of Revenues, Expenditures and Changes in Fund Balances

Budget and Actual - Nonmajor Special Revenue Funds

For the Year Ended September 30, 2023

	Local Corrections Officer Training			Drug Law Enforcement - Sheriff		
	Final Budget	Actual	Actual Over (Under) Final Budget	Final Budget	Actual	Actual Over (Under) Final Budget
Revenues						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental - Federal/state	-	-	-	-	-	-
Charges for services	15,000	15,314	314	-	-	-
Fines and forfeitures	-	-	-	4,000	17,724	13,724
Interest and rent	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total revenues	15,000	15,314	314	4,000	17,724	13,724
Expenditures						
Current:						
Judicial	-	-	-	-	-	-
General government	-	-	-	-	-	-
Public safety	48,448	26,473	(21,975)	4,000	3,287	(713)
Health and social services	-	-	-	-	-	-
Parks, recreation and culture	-	-	-	-	-	-
Other	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total expenditures	48,448	26,473	(21,975)	4,000	3,287	(713)
Revenues over (under) expenditures	(33,448)	(11,159)	22,289	-	14,437	14,437
Other financing sources (uses)						
Issuance of bonds, notes and other long-term liabilities	-	-	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Net change in fund balances	(33,448)	(11,159)	22,289	-	14,437	14,437
Fund balances, beginning of year	138,437	138,437	-	23,554	23,554	-
Fund balances, end of year	\$ 104,989	\$ 127,278	\$ 22,289	\$ 23,554	\$ 37,991	\$ 14,437

Schedule of Revenues, Expenditures and Changes in Fund Balances

Budget and Actual - Nonmajor Special Revenue Funds
For the Year Ended September 30, 2023

Drug Law Enforcement - Prosecutor			Adult Circuit Drug Court			Felony Sobriety Court		
Final Budget	Actual	Actual Over (Under) Final Budget	Final Budget	Actual	Actual Over (Under) Final Budget	Final Budget	Actual	Actual Over (Under) Final Budget
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	139,979	122,499	(17,480)	120,466	88,658	(31,808)
-	-	-	10,300	5,489	(4,811)	9,250	7,547	(1,703)
2,300	-	(2,300)	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>2,300</u>	<u>-</u>	<u>(2,300)</u>	<u>150,279</u>	<u>127,988</u>	<u>(22,291)</u>	<u>129,716</u>	<u>96,205</u>	<u>(33,511)</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
3,000	1,518	(1,482)	150,279	127,988	(22,291)	129,716	94,628	(35,088)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>3,000</u>	<u>1,518</u>	<u>(1,482)</u>	<u>150,279</u>	<u>127,988</u>	<u>(22,291)</u>	<u>129,716</u>	<u>94,628</u>	<u>(35,088)</u>
<u>(700)</u>	<u>(1,518)</u>	<u>(818)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,577</u>	<u>1,577</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>(700)</u>	<u>(1,518)</u>	<u>(818)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,577</u>	<u>1,577</u>
<u>22,167</u>	<u>22,167</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>514</u>	<u>514</u>	<u>-</u>
<u>\$ 21,467</u>	<u>\$ 20,649</u>	<u>\$ (818)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 514</u>	<u>\$ 2,091</u>	<u>\$ 1,577</u>

continued...

EATON COUNTY, MICHIGAN

Schedule of Revenues, Expenditures and Changes in Fund Balances

Budget and Actual - Nonmajor Special Revenue Funds
For the Year Ended September 30, 2023

	Swift and Sure Sanctions			Veterans' Court Grant		
	Final Budget	Actual	Actual Over (Under) Final Budget	Final Budget	Actual	Actual Over (Under) Final Budget
Revenues						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental - Federal/state	68,950	59,198	(9,752)	61,390	36,944	(24,446)
Charges for services	2,156	2,000	(156)	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Interest and rent	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total revenues	71,106	61,198	(9,908)	61,390	36,944	(24,446)
Expenditures						
Current:						
Judicial	-	-	-	-	-	-
General government	-	-	-	-	-	-
Public safety	71,106	61,352	(9,754)	61,390	36,944	(24,446)
Health and social services	-	-	-	-	-	-
Parks, recreation and culture	-	-	-	-	-	-
Other	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total expenditures	71,106	61,352	(9,754)	61,390	36,944	(24,446)
Revenues over (under) expenditures	-	(154)	(154)	-	-	-
Other financing sources (uses)						
Issuance of bonds, notes and other long-term liabilities	-	-	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Net change in fund balances	-	(154)	(154)	-	-	-
Fund balances, beginning of year	2,895	2,895	-	17	17	-
Fund balances, end of year	\$ 2,895	\$ 2,741	\$ (154)	\$ 17	\$ 17	\$ -

Schedule of Revenues, Expenditures and Changes in Fund Balances

Budget and Actual - Nonmajor Special Revenue Funds
For the Year Ended September 30, 2023

Community Corrections			Residential Substance Abuse			District Hybrid Court		
Final Budget	Actual	Actual Over (Under) Final Budget	Final Budget	Actual	Actual Over (Under) Final Budget	Final Budget	Actual	Actual Over (Under) Final Budget
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
124,848	116,274	(8,574)	126,500	74,389	(52,111)	31,000	24,181	(6,819)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>124,848</u>	<u>116,274</u>	<u>(8,574)</u>	<u>126,500</u>	<u>74,389</u>	<u>(52,111)</u>	<u>31,000</u>	<u>24,181</u>	<u>(6,819)</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
124,848	116,274	(8,574)	168,665	99,189	(69,476)	31,000	24,181	(6,819)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>124,848</u>	<u>116,274</u>	<u>(8,574)</u>	<u>168,665</u>	<u>99,189</u>	<u>(69,476)</u>	<u>31,000</u>	<u>24,181</u>	<u>(6,819)</u>
-	-	-	(42,165)	(24,800)	17,365	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	42,165	24,800	(17,365)	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	<u>42,165</u>	<u>24,800</u>	<u>(17,365)</u>	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

continued...

EATON COUNTY, MICHIGAN

Schedule of Revenues, Expenditures and Changes in Fund Balances

Budget and Actual - Nonmajor Special Revenue Funds

For the Year Ended September 30, 2023

	School Violence Prevention			Enforcement and Education - Byrne JAG		
	Final Budget	Actual	Actual Over (Under) Final Budget	Final Budget	Actual	Actual Over (Under) Final Budget
Revenues						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental - Federal/state	168,520	125,000	(43,520)	13,075	3,001	(10,074)
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Interest and rent	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total revenues	168,520	125,000	(43,520)	13,075	3,001	(10,074)
Expenditures						
Current:						
Judicial	-	-	-	-	-	-
General government	-	-	-	-	-	-
Public safety	168,520	125,000	(43,520)	13,075	3,001	(10,074)
Health and social services	-	-	-	-	-	-
Parks, recreation and culture	-	-	-	-	-	-
Other	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total expenditures	168,520	125,000	(43,520)	13,075	3,001	(10,074)
Revenues over (under) expenditures	-	-	-	-	-	-
Other financing sources (uses)						
Issuance of bonds, notes and other long-term liabilities	-	-	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Net change in fund balances	-	-	-	-	-	-
Fund balances, beginning of year	-	-	-	-	-	-
Fund balances, end of year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Schedule of Revenues, Expenditures and Changes in Fund Balances

Budget and Actual - Nonmajor Special Revenue Funds
For the Year Ended September 30, 2023

Building Bridges Grant			OHSP Traffic Enforcement			Sheriff Road Crew		
Final Budget	Actual	Actual Over (Under) Final Budget	Final Budget	Actual	Actual Over (Under) Final Budget	Final Budget	Actual	Actual Over (Under) Final Budget
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
51,548	51,346	(202)	31,959	31,303	(656)	-	-	-
-	-	-	-	-	-	56,300	56,300	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>51,548</u>	<u>51,346</u>	<u>(202)</u>	<u>31,959</u>	<u>31,303</u>	<u>(656)</u>	<u>56,300</u>	<u>56,300</u>	<u>-</u>
51,548	51,346	(202)	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	31,959	31,303	(656)	65,831	63,611	(2,220)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>51,548</u>	<u>51,346</u>	<u>(202)</u>	<u>31,959</u>	<u>31,303</u>	<u>(656)</u>	<u>65,831</u>	<u>63,611</u>	<u>(2,220)</u>
-	-	-	-	-	-	(9,531)	(7,311)	2,220
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	9,531	9,531	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	9,531	9,531	-
-	-	-	-	-	-	-	2,220	2,220
-	-	-	-	-	-	43,824	43,824	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 43,824</u>	<u>\$ 46,044</u>	<u>\$ 2,220</u>

continued...

EATON COUNTY, MICHIGAN

Schedule of Revenues, Expenditures and Changes in Fund Balances

Budget and Actual - Nonmajor Special Revenue Funds

For the Year Ended September 30, 2023

	Homeland Security			Medical Marijuana		
	Final Budget	Actual	Actual Over (Under) Final Budget	Final Budget	Actual	Actual Over (Under) Final Budget
Revenues						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental - Federal/state	127,500	94,322	(33,178)	37,252	32,831	(4,421)
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Interest and rent	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total revenues	127,500	94,322	(33,178)	37,252	32,831	(4,421)
Expenditures						
Current:						
Judicial	-	-	-	-	-	-
General government	-	-	-	-	-	-
Public safety	127,500	93,358	(34,142)	37,252	32,831	(4,421)
Health and social services	-	-	-	-	-	-
Parks, recreation and culture	-	-	-	-	-	-
Other	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total expenditures	127,500	93,358	(34,142)	37,252	32,831	(4,421)
Revenues over (under) expenditures	-	964	964	-	-	-
Other financing sources (uses)						
Issuance of bonds, notes and other long-term liabilities						
	-	-	-	-	-	-
Proceeds from sale of capital assets	-	3,890	3,890	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	3,890	3,890	-	-	-
Net change in fund balances	-	4,854	4,854	-	-	-
Fund balances, beginning of year	51,661	51,661	-	-	-	-
Fund balances, end of year	\$ 51,661	\$ 56,515	\$ 4,854	\$ -	\$ -	\$ -

Schedule of Revenues, Expenditures and Changes in Fund Balances

Budget and Actual - Nonmajor Special Revenue Funds
For the Year Ended September 30, 2023

Department of Human Services			Child Care Fund			Juvenile Millage		
Final Budget	Actual	Actual Over (Under) Final Budget	Final Budget	Actual	Actual Over (Under) Final Budget	Final Budget	Actual	Actual Over (Under) Final Budget
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,451,019	\$ 1,445,074	\$ (5,945)
-	-	-	-	-	-	-	-	-
-	-	-	3,833,957	3,509,558	(324,399)	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	180,000	99,125	(80,875)	-	-	-
-	-	-	4,013,957	3,608,683	(405,274)	1,451,019	1,445,074	(5,945)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	285,911	248,502	(37,409)
-	-	-	5,089,133	3,864,815	(1,224,318)	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	1,383,555	1,340,363	(43,192)	-	-	-
-	-	-	17,534	21,329	3,795	-	-	-
-	-	-	3,297	2,807	(490)	-	-	-
-	-	-	6,493,519	5,229,314	(1,264,205)	285,911	248,502	(37,409)
-	-	-	(2,479,562)	(1,620,631)	858,931	1,165,108	1,196,572	31,464
-	-	-	-	88,345	88,345	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	2,479,562	2,479,562	-	-	-	-
-	(148,309)	148,309	-	-	-	(1,290,713)	(1,290,713)	-
-	(148,309)	148,309	2,479,562	2,567,907	88,345	(1,290,713)	(1,290,713)	-
-	(148,309)	148,309	-	947,276	947,276	(125,605)	(94,141)	31,464
148,309	148,309	-	489,715	489,715	-	793,475	793,475	-
<u>\$ 148,309</u>	<u>\$ -</u>	<u>\$ 148,309</u>	<u>\$ 489,715</u>	<u>\$ 1,436,991</u>	<u>\$ 947,276</u>	<u>\$ 667,870</u>	<u>\$ 699,334</u>	<u>\$ 31,464</u>

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EATON COUNTY, MICHIGAN

Schedule of Revenues, Expenditures and Changes in Fund Balances

Budget and Actual - Nonmajor Special Revenue Funds

For the Year Ended September 30, 2023

	Central Dispatch 911 Surcharge			Jail Millage II		
	Final Budget	Actual	Actual Over (Under) Final Budget	Final Budget	Actual	Actual Over (Under) Final Budget
Revenues						
Property taxes	\$ -	\$ -	\$ -	\$ 2,906,939	\$ 2,890,723	\$ (16,216)
Licenses and permits	-	-	-	-	-	-
Intergovernmental - Federal/state	-	-	-	-	3,108	3,108
Charges for services	1,650,000	1,966,948	316,948	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Interest and rent	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total revenues	1,650,000	1,966,948	316,948	2,906,939	2,893,831	(13,108)
Expenditures						
Current:						
Judicial	-	-	-	-	-	-
General government	-	-	-	-	-	-
Public safety	188,300	141,571	(46,729)	1,281,313	915,725	(365,588)
Health and social services	-	-	-	-	-	-
Parks, recreation and culture	-	-	-	-	-	-
Other	-	-	-	-	-	-
Capital outlay	1,196,360	156,848	(1,039,512)	-	-	-
Debt service:						
Principal	1,331,292	1,328,233	(3,059)	34,916	-	(34,916)
Interest and fiscal charges	326,036	286,877	(39,159)	440	-	(440)
Total expenditures	3,041,988	1,913,529	(1,128,459)	1,316,669	915,725	(400,944)
Revenues over (under) expenditures	<u>(1,391,988)</u>	<u>53,419</u>	<u>1,445,407</u>	<u>1,590,270</u>	<u>1,978,106</u>	<u>387,836</u>
Other financing sources (uses)						
Issuance of bonds, notes and other long-term liabilities	-	-	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	(1,085,584)	(1,085,584)	-
Total other financing sources (uses)	-	-	-	(1,085,584)	(1,085,584)	-
Net change in fund balances	(1,391,988)	53,419	1,445,407	504,686	892,522	(387,836)
Fund balances, beginning of year	<u>2,377,381</u>	<u>2,377,381</u>	<u>-</u>	<u>1,378,309</u>	<u>1,378,309</u>	<u>-</u>
Fund balances, end of year	\$ 985,393	\$ 2,430,800	\$ 1,445,407	\$ 1,882,995	\$ 2,270,831	\$ (387,836)

Schedule of Revenues, Expenditures and Changes in Fund Balances

Budget and Actual - Nonmajor Special Revenue Funds
For the Year Ended September 30, 2023

Juvenile Court Donations			Youth Facility Donations			Animal Control Donations		
Final Budget	Actual	Actual Over (Under) Final Budget	Final Budget	Actual	Actual Over (Under) Final Budget	Final Budget	Actual	Actual Over (Under) Final Budget
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
100	748	648	-	-	-	-	-	-
900	250	(650)	4,710	4,760	50	2,000	1,479	(521)
1,000	998	(2)	4,710	4,760	50	2,000	1,479	(521)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	2,000	-	(2,000)
-	-	-	-	-	-	-	-	-
1,000	545	(455)	4,710	4,706	(4)	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,000	545	(455)	4,710	4,706	(4)	2,000	-	(2,000)
-	453	453	-	54	54	-	1,479	1,479
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	453	453	-	54	54	-	1,479	1,479
15,149	15,149	-	1,876	1,876	-	16,092	16,092	-
\$ 15,149	\$ 15,602	\$ 453	\$ 1,876	\$ 1,930	\$ 54	\$ 16,092	\$ 17,571	\$ 1,479

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EATON COUNTY, MICHIGAN

Schedule of Revenues, Expenditures and Changes in Fund Balances

Budget and Actual - Nonmajor Special Revenue Funds
For the Year Ended September 30, 2023

	Sheriff Donations		
	Final Budget	Actual	Actual Over (Under) Final Budget
Revenues			
Property taxes	\$ -	\$ -	\$ -
Licenses and permits	-	-	-
Intergovernmental - Federal/state	-	-	-
Charges for services	-	-	-
Fines and forfeitures	-	-	-
Interest and rent	-	-	-
Other	4,230	8,229	3,999
Total revenues	4,230	8,229	3,999
Expenditures			
Current:			
Judicial	-	-	-
General government	-	-	-
Public safety	4,230	4,230	-
Health and social services	-	-	-
Parks, recreation and culture	-	-	-
Other	-	-	-
Capital outlay	-	-	-
Debt service:			
Principal	-	-	-
Interest and fiscal charges	-	-	-
Total expenditures	4,230	4,230	-
Revenues over (under) expenditures	-	3,999	3,999
Other financing sources (uses)			
Issuance of bonds, notes and other long-term liabilities	-	-	-
Proceeds from sale of capital assets	-	-	-
Transfers in	-	-	-
Transfers out	-	-	-
Total other financing sources (uses)	-	-	-
Net change in fund balances	-	3,999	3,999
Fund balances, beginning of year	10,817	10,817	-
Fund balances, end of year	\$ 10,817	\$ 14,816	\$ 3,999

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EATON COUNTY, MICHIGAN

Combining Statement of Net Position

Nonmajor Enterprise Funds

September 30, 2023

	Business-type Activities - Enterprise Funds			
	Home Tax Exemption Audit	Foreclosing Government Unit	Jail Commissary	Total
Assets				
Current assets:				
Cash and cash equivalents	\$ 7,688	\$ 2,302,625	\$ 182,542	\$ 2,492,855
Accounts receivable	-	360	25,018	25,378
Total current assets	<u>7,688</u>	<u>2,302,985</u>	<u>207,560</u>	<u>2,518,233</u>
Noncurrent assets -				
Advances to component unit	-	36,347	-	36,347
Total assets	<u>7,688</u>	<u>2,339,332</u>	<u>207,560</u>	<u>2,554,580</u>
Liabilities				
Current liabilities:				
Accounts payable	477	5,517	-	5,994
Accrued liabilities	-	674,998	1,076	676,074
Due to other funds	-	495	205	700
Total liabilities	<u>477</u>	<u>681,010</u>	<u>1,281</u>	<u>682,768</u>
Net position				
Unrestricted	<u>\$ 7,211</u>	<u>\$ 1,658,322</u>	<u>\$ 206,279</u>	<u>\$ 1,871,812</u>

EATON COUNTY, MICHIGAN

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

Nonmajor Enterprise Funds

For the Year Ended September 30, 2023

	Business-type Activities - Enterprise Funds			
	Home Tax Exemption Audit	Foreclosing Government Unit	Jail Commissary	Total
Operating revenues				
Interest on taxes	\$ 406	\$ -	\$ -	\$ 406
Sales	-	29,549	96,818	126,367
Administrative fees/penalties	-	139,812	-	139,812
Total operating revenues	<u>406</u>	<u>169,361</u>	<u>96,818</u>	<u>266,585</u>
Operating expenses				
Personnel services and benefits	-	104,657	88,103	192,760
Contractual services	-	323,383	2,013	325,396
Total operating expenses	<u>-</u>	<u>428,040</u>	<u>90,116</u>	<u>518,156</u>
Income (loss) before transfers	406	(258,679)	6,702	(251,571)
Transfers out	<u>(3,644)</u>	<u>-</u>	<u>-</u>	<u>(3,644)</u>
Change in net position	(3,238)	(258,679)	6,702	(255,215)
Net position, beginning of year	<u>10,449</u>	<u>1,917,001</u>	<u>199,577</u>	<u>2,127,027</u>
Net position, end of year	<u>\$ 7,211</u>	<u>\$ 1,658,322</u>	<u>\$ 206,279</u>	<u>\$ 1,871,812</u>

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EATON COUNTY, MICHIGAN

Combining Statement of Cash Flows

Nonmajor Enterprise Funds

For the Year Ended September 30, 2023

	Business-type Activities - Enterprise Funds			
	Home Tax Exemption Audit	Foreclosing Government Unit	Jail Commissary	Total
Cash flows from operating activities				
Cash received from customers	\$ 883	\$ 174,814	\$ 88,186	\$ 263,883
Cash paid to/for employees and third parties	-	(30,165)	(87,027)	(117,192)
Cash paid to suppliers	-	(318,891)	(2,013)	(320,904)
Net cash provided by (used in) operating activities	883	(174,242)	(854)	(174,213)
Cash flows from noncapital financing activities				
Transfers out	(3,644)	-	-	(3,644)
Net change in cash and cash equivalents	(2,761)	(174,242)	(854)	(177,857)
Cash and cash equivalents, beginning of year	10,449	2,476,867	183,396	2,670,712
Cash and cash equivalents, end of year	\$ 7,688	\$ 2,302,625	\$ 182,542	\$ 2,492,855
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities				
Operating income (loss)	\$ 406	\$ (258,679)	\$ 6,702	\$ (251,571)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:				
Change in operating assets and liabilities that provided (used) cash:				
Accounts receivable	-	(360)	(8,837)	(9,197)
Advances to component unit	-	5,813	-	5,813
Accounts payable	477	4,427	-	4,904
Accrued liabilities	-	74,492	1,076	75,568
Due to other funds	-	65	205	270
Net cash provided by (used in) operating activities	\$ 883	\$ (174,242)	\$ (854)	\$ (174,213)

EATON COUNTY, MICHIGAN

Combining Statement of Net Position

Internal Service Funds
September 30, 2023

	Retirement Stabilization	Health Insurance	Liability Insurance	Retirees Health Insurance
Assets				
Current assets:				
Cash and cash equivalents	\$ 781,405	\$ 479,345	\$ 808,768	\$ 353,875
Accounts receivable	-	661	-	-
Due from other funds	129,187	-	-	34,815
Prepays	-	1,022,565	-	-
Total assets	<u>910,592</u>	<u>1,502,571</u>	<u>808,768</u>	<u>388,690</u>
Liabilities				
Current liabilities:				
Accounts payable	748,991	2,294	-	8,315
Accrued liabilities	-	1,043,520	448,852	-
Total liabilities	<u>748,991</u>	<u>1,045,814</u>	<u>448,852</u>	<u>8,315</u>
Net position				
Unrestricted	<u>\$ 161,601</u>	<u>\$ 456,757</u>	<u>\$ 359,916</u>	<u>\$ 380,375</u>

Combining Statement of Net Position

Internal Service Funds
September 30, 2023

Workers' Compensation	Unemployment	Life and Disability	Dental Insurance	Total
\$ 52,755	\$ 62,238	\$ 187,596	\$ 115,580	\$ 2,841,562
5	-	-	47	713
1,549	40	4,776	-	170,367
5,225	-	-	-	1,027,790
<u>59,534</u>	<u>62,278</u>	<u>192,372</u>	<u>115,627</u>	<u>4,040,432</u>
46	-	-	-	759,646
25,040	-	565	11,535	1,529,512
<u>25,086</u>	<u>-</u>	<u>565</u>	<u>11,535</u>	<u>2,289,158</u>
<u>\$ 34,448</u>	<u>\$ 62,278</u>	<u>\$ 191,807</u>	<u>\$ 104,092</u>	<u>\$ 1,751,274</u>

EATON COUNTY, MICHIGAN

Combining Statement of Revenues, Expenses and

Changes in Fund Net Position

Internal Service Funds

For the Year Ended September 30, 2023

	Retirement Stabilization	Health Insurance	Liability Insurance	Retirees Health Insurance
Operating revenues				
Charges for services	\$ 6,545,299	\$ 7,298,757	\$ 3,000	\$ 2,289,144
Other revenues	-	-	602,476	77,688
Total operating revenues	<u>6,545,299</u>	<u>7,298,757</u>	<u>605,476</u>	<u>2,366,832</u>
Operating expenses				
Personnel services and benefits	6,524,975	-	-	459
Contractual services	-	-	5,095	22,800
Insurance and claims	-	7,161,858	86,879	2,191,042
Total operating expenses	<u>6,524,975</u>	<u>7,161,858</u>	<u>91,974</u>	<u>2,214,301</u>
Operating income (loss)	20,324	136,899	513,502	152,531
Nonoperating revenues				
Interest income	-	-	31,665	-
Income (loss) before transfers	20,324	136,899	545,167	152,531
Transfers				
Transfers out	-	-	(600,000)	-
Change in net position	20,324	136,899	(54,833)	152,531
Net position, beginning of year	<u>141,277</u>	<u>319,858</u>	<u>414,749</u>	<u>227,844</u>
Net position, end of year	<u>\$ 161,601</u>	<u>\$ 456,757</u>	<u>\$ 359,916</u>	<u>\$ 380,375</u>

Combining Statement of Revenues, Expenses and

Changes in Fund Net Position

Internal Service Funds

For the Year Ended September 30, 2023

Workers' Compensation	Unemployment	Life and Disability	Dental Insurance	Total
\$ 125,384	\$ 2,144	\$ 267,811	\$ 200,543	\$ 16,732,082
-	-	-	-	680,164
<u>125,384</u>	<u>2,144</u>	<u>267,811</u>	<u>200,543</u>	<u>17,412,246</u>
-	-	-	160,385	6,685,819
35,229	-	7	25,753	88,884
<u>136,746</u>	<u>5,565</u>	<u>105,869</u>	<u>-</u>	<u>9,687,959</u>
<u>171,975</u>	<u>5,565</u>	<u>105,876</u>	<u>186,138</u>	<u>16,462,662</u>
(46,591)	(3,421)	161,935	14,405	949,584
<u>6,993</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>38,658</u>
(39,598)	(3,421)	161,935	14,405	988,242
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(600,000)</u>
(39,598)	(3,421)	161,935	14,405	388,242
<u>74,046</u>	<u>65,699</u>	<u>29,872</u>	<u>89,687</u>	<u>1,363,032</u>
<u>\$ 34,448</u>	<u>\$ 62,278</u>	<u>\$ 191,807</u>	<u>\$ 104,092</u>	<u>\$ 1,751,274</u>

EATON COUNTY, MICHIGAN

Combining Statement of Cash Flows

Internal Service Funds

For the Year Ended September 30, 2023

	Retirement Stabilization	Health Insurance	Liability Insurance	Retirees Health Insurance
Cash flows from operating activities				
Cash received from interfund services	\$ 6,516,048	\$ 7,298,096	\$ 605,476	\$ 2,366,768
Cash paid to/for employees	(6,392,486)	-	-	(2,191,501)
Cash paid to suppliers	-	(7,532,945)	(270,595)	(18,743)
Net cash provided by (used in) operating activities	123,562	(234,849)	334,881	156,524
Cash flows from noncapital financing activities				
Transfers out	-	-	(600,000)	-
Cash flows from investing activities				
Interest received	-	-	31,665	-
Net change in cash and cash equivalents	123,562	(234,849)	(233,454)	156,524
Cash and cash equivalents, beginning of year	657,843	714,194	1,042,222	197,351
Cash and cash equivalents, end of year	\$ 781,405	\$ 479,345	\$ 808,768	\$ 353,875
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities				
Operating income (loss)	\$ 20,324	\$ 136,899	\$ 513,502	\$ 152,531
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:				
Change in operating assets and liabilities that provided (used) cash:				
Accounts receivable	-	(661)	-	-
Due from other funds	(29,251)	-	-	(64)
Prepays	-	(290,766)	-	-
Accounts payable	132,489	2,294	-	4,057
Accrued liabilities	-	(82,615)	(178,621)	-
Net cash provided by (used in) operating activities	\$ 123,562	\$ (234,849)	\$ 334,881	\$ 156,524

Combining Statement of Cash Flows

Internal Service Funds
For the Year Ended September 30, 2023

Workers' Compensation	Unemployment	Life and Disability	Dental Insurance	Total
\$ 125,018	\$ 2,140	\$ 266,479	\$ 200,496	\$ 17,380,521
(148,689)	(5,565)	(106,316)	(188,675)	(9,033,232)
(39,080)	(54)	-	-	(7,861,417)
(62,751)	(3,479)	160,163	11,821	485,872
-	-	-	-	(600,000)
6,993	-	-	-	38,658
(55,758)	(3,479)	160,163	11,821	(75,470)
108,513	65,717	27,433	103,759	2,917,032
<u>\$ 52,755</u>	<u>\$ 62,238</u>	<u>\$ 187,596</u>	<u>\$ 115,580</u>	<u>\$ 2,841,562</u>
\$ (46,591)	\$ (3,421)	\$ 161,935	\$ 14,405	\$ 949,584
(5)	-	-	(47)	(713)
(366)	(4)	(1,332)	-	(31,017)
-	-	-	-	(290,766)
(3,846)	(54)	-	-	134,940
(11,943)	-	(440)	(2,537)	(276,156)
<u>\$ (62,751)</u>	<u>\$ (3,479)</u>	<u>\$ 160,163</u>	<u>\$ 11,821</u>	<u>\$ 485,872</u>

EATON COUNTY, MICHIGAN

Combining Statement of Fiduciary Net Position

Custodial Funds
September 30, 2023

	Tax Collection	Probate Court
Assets		
Cash and cash equivalents	\$ 10,963,997	\$ 25,099
Due from other governments	13,320	-
	<u>10,977,317</u>	<u>25,099</u>
Total assets	10,977,317	25,099
Liabilities		
Undistributed receipts	<u>10,977,317</u>	<u>25,099</u>
Net position		
Restricted for individuals, organizations and other governments	<u>\$ -</u>	<u>\$ -</u>

Combining Statement of Fiduciary Net Position

Custodial Funds
September 30, 2023

Friend of the Court	Inmate Trust Account	Library	Property Forfeiture Trust	Total
\$ 10,811	\$ 28,287	\$ 60,668	\$ 6,208	\$ 11,095,070
-	-	290	-	13,610
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
10,811	28,287	60,958	6,208	11,108,680
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
10,811	-	60,958	6,208	11,080,393
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
\$ -	\$ 28,287	\$ -	\$ -	\$ 28,287
<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

EATON COUNTY, MICHIGAN

Combining Statement of Changes in Fiduciary Net Position

Custodial Funds

September 30, 2023

	Tax Collection	Probate Court
Additions		
Collection of taxes for other governments	\$ 43,103,365	\$ -
Collection of fees for other governments	-	-
Collection from other entities	-	-
Total additions	<u>43,103,365</u>	<u>-</u>
Deductions		
Payment of taxes for other governments	43,103,365	-
Payment of fees for other governments	-	-
Payment for other entities	-	-
Total deductions	<u>43,103,365</u>	<u>-</u>
Change in net position	-	-
Net position, beginning of year	<u>-</u>	<u>-</u>
Net position, end of year	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

Combining Statement of Changes in Fiduciary Net Position

Custodial Funds
September 30, 2023

Friend of the Court	Inmate Trust Account	Library	Property Forfeiture Trust	Total
\$ -	\$ -	\$ -	\$ -	\$ 43,103,365
-	-	182,875	-	182,875
758,984	742,137	-	-	1,501,121
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
758,984	742,137	182,875	-	44,787,361
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
-	-	-	-	43,103,365
-	-	182,875	-	182,875
758,984	737,432	-	-	1,496,416
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
758,984	737,432	182,875	-	44,782,656
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
-	4,705	-	-	4,705
-	23,582	-	-	23,582
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
\$ -	\$ 28,287	\$ -	\$ -	\$ 28,287
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

EATON COUNTY, MICHIGAN

Governmental Funds Balance Sheet and Statement of Net Position

Board of Public Works Component Unit

September 30, 2023

	Debt Service Funds		Total
	Grand Ledge Water System	Brookfield Water/Sewer Systems	
Assets			
Cash	\$ 12,366	\$ -	\$ 12,366
Accounts receivable	250	-	250
Installment sales receivable	1,077,078	490,000	1,567,078
Total assets	1,089,694	490,000	1,579,694
Deferred outflows of resources			
Deferred charge on refunding	-	-	-
Total assets and deferred outflows of resources	<u>\$ 1,089,694</u>	<u>\$ 490,000</u>	<u>\$ 1,579,694</u>
Liabilities			
Bonds, notes and other long-term liabilities:			
Due within one year	\$ -	\$ -	\$ -
Due in more than one year	-	-	-
Total liabilities	-	-	-
Deferred inflows of resources			
Unavailable revenue - installment sales	1,077,078	490,000	1,567,078
Fund balances			
Unassigned	12,616	-	12,616
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 1,089,694</u>	<u>\$ 490,000</u>	<u>\$ 1,579,694</u>
Net position - unrestricted			

Governmental Funds Balance Sheet and Statement of Net Position

Board of Public Works Component Unit

September 30, 2023

Adjustments	Statement of Net Position
\$ -	\$ 12,366
-	250
-	1,567,078
<hr/>	
-	1,579,694
14,827	14,827
<hr/>	
14,827	1,594,521
<hr/>	
702,935	702,935
878,970	878,970
<hr/>	
1,581,905	1,581,905
(1,567,078)	-
(12,616)	-
<hr/>	
<u>\$ 12,616</u>	<u>\$ 12,616</u>

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EATON COUNTY, MICHIGAN

Reconciliation

Fund Balances of Governmental Funds
to Net Position of Governmental Activities
Board of Public Works Component Unit
September 30, 2023

Total fund balances for governmental funds	\$ 12,616
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Amounts reported for *governmental activities* in the Statement of Net Position are different because:

The focus of governmental funds is on short-term financing. Accordingly, some assets will not be available to pay for current period expenditures. Those assets (such as certain receivables) are offset by deferred inflows in the governmental funds, and thus are not included in fund balance.

Deferred installment sales receivable	1,567,078
---------------------------------------	-----------

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

Bonds, notes and other long-term liabilities	(1,570,000)
Unamortized bond premium	(11,905)
Unamortized deferred charge on refunding	14,827
	<hr/>

Net position of governmental activities	<u><u>\$ 12,616</u></u>
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EATON COUNTY, MICHIGAN

Statement of Activities and Governmental Funds Revenues,

Expenditures and Changes in Fund Balances
 Board of Public Works Component Unit
 For the Year Ended September 30, 2023

	Debt Service Funds		Total
	Grand Ledge Water System	Brookfield Water/Sewer Systems	
Revenues			
Intergovernmental - local	\$ 573,747	\$ 169,263	\$ 743,010
Expenditures / expenses			
Debt service:			
Principal	525,000	160,000	685,000
Interest and fiscal charges	36,131	9,263	45,394
Total expenditures/expenses	<u>561,131</u>	<u>169,263</u>	<u>730,394</u>
Net change in fund balance / change in net position	12,616	-	12,616
Fund balances / net position, beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances / net position, end of year	<u>\$ 12,616</u>	<u>\$ -</u>	<u>\$ 12,616</u>

Statement of Activities and Governmental Funds Revenues,

Expenditures and Changes in Fund Balances
Board of Public Works Component Unit
For the Year Ended September 30, 2023

Adjustments	Statement of Activities
<u>\$ (683,050)</u>	<u>\$ 59,960</u>
(685,000)	-
<u>1,950</u>	<u>47,344</u>
<u>(683,050)</u>	<u>47,344</u>
-	12,616
<u>-</u>	<u>-</u>
<u><u>\$ -</u></u>	<u><u>\$ 12,616</u></u>

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EATON COUNTY, MICHIGAN

Reconciliation

Net Changes in Fund Balances of Governmental Funds
to Change in Net Position of Governmental Activities
Board of Public Works Component Unit
For the Year Ended September 30, 2023

Net change in fund balance - total governmental funds	\$ 12,616
Amounts reported for <i>governmental activities</i> in the Statement of Activities are different because:	
Amounts received from local governments for the payment of bond principal is recorded in the funds as revenue, but eliminated for the Statement of Activities.	
Collections attributable to bond principal and accrued interest	(683,050)
Bond proceeds provide current financial resources to governmental funds in the period issued, but issuing bonds increases long-term liabilities in the Statement of Net Position. Repayment of bond principal is an expenditure in governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.	
Principal payments on bonds, notes and other long-term liabilities	685,000
Certain expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in the funds.	
Amortization of bond premium	7,935
Amortization of deferred charge on refunding	(9,885)
Change in net position of governmental activities	<u>\$ 12,616</u>

EATON COUNTY, MICHIGAN

Governmental Funds Balance Sheet and Statement of Net Position

Drainage Districts Component Unit
September 30, 2023

	Debt Service Fund	Capital Projects Funds			
	Regular Drain	Regular Drain	Drain Revolving	Narrow Lake Level	Lacey Lake Level
Assets					
Cash and cash equivalents	\$ 4,020,462	\$ 19,262,693	\$ -	\$ 10,999	\$ 351
Special assessments receivable	31,612,586	1,647,978	-	-	-
Due from other funds	6,140	34,000	38,611	-	-
Inventories	-	-	50,082	-	-
Capital assets not being depreciated	-	-	-	-	-
Capital assets being depreciated, net	-	-	-	-	-
Total assets	35,639,188	20,944,671	88,693	10,999	351
Deferred outflows of resources					
Deferred charge on refunding	-	-	-	-	-
Total assets and deferred outflows of resources	\$ 35,639,188	\$ 20,944,671	\$ 88,693	\$ 10,999	\$ 351
Liabilities					
Negative equity in cash and cash equivalents	\$ -	\$ -	\$ 28,693	\$ -	\$ -
Accounts payable	-	1,490,526	-	-	-
Interest payable	-	-	-	-	-
Due to other funds	37,115	41,636	-	-	-
Advances from primary government	-	-	60,000	-	-
Bonds, notes and other long-term liabilities:					
Due within one year	-	-	-	-	-
Due in more than one year	-	-	-	-	-
Total liabilities	37,115	1,532,162	88,693	-	-
Deferred inflows of resources					
Unavailable revenue - special assessments	31,612,586	1,647,978	-	-	-
Fund balances					
Nonspendable	-	-	50,082	-	-
Restricted	3,989,487	17,764,531	-	10,999	351
Unassigned (deficit)	-	-	(50,082)	-	-
Total fund balances	3,989,487	17,764,531	-	10,999	351
Total liabilities, deferred inflows of resources and fund balances	\$ 35,639,188	\$ 20,944,671	\$ 88,693	\$ 10,999	\$ 351
Net position					
Net investment in capital assets					
Restricted					
Total net position					

Governmental Funds Balance Sheet and Statement of Net Position

Drainage Districts Component Unit
September 30, 2023

Total	Adjustments	Statement of Net Position
\$ 23,294,505	\$ -	\$ 23,294,505
33,260,564	-	33,260,564
78,751	(78,751)	-
50,082	-	50,082
-	14,490,056	14,490,056
-	71,806,749	71,806,749
<hr/>		
56,683,902	86,218,054	142,901,956
-	54,782	54,782
<hr/>		
<u>\$ 56,683,902</u>	<u>86,272,836</u>	<u>142,956,738</u>
\$ 28,693	-	28,693
1,490,526	-	1,490,526
-	435,885	435,885
78,751	(78,751)	-
60,000	-	60,000
-	4,006,441	4,006,441
-	34,541,885	34,541,885
<hr/>		
1,657,970	38,905,460	40,563,430
33,260,564	(33,260,564)	-
50,082	(50,082)	-
21,765,368	(21,765,368)	-
(50,082)	50,082	-
<hr/>		
21,765,368	(21,765,368)	-
<u>\$ 56,683,902</u>		
	47,803,261	47,803,261
	54,590,047	54,590,047
	<hr/>	<hr/>
	<u>\$ 102,393,308</u>	<u>\$ 102,393,308</u>

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EATON COUNTY, MICHIGAN

Reconciliation

Fund Balances of Governmental Funds
to Net Position of Governmental Activities
Drainage Districts Component Unit
September 30, 2023

Total fund balances for governmental funds \$ 21,765,368

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

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

Capital assets not being depreciated	14,490,056
Capital assets being depreciated, net	71,806,749

Because the focus of governmental funds is on short-term financing, some assets will not be available to pay for current expenditures. Those assets (i.e. receivables) are offset by deferred inflows of resources in the governmental funds and, therefore, not included in fund balance.

Deferred special assessments	33,260,564
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Certain liabilities, such as bonds payable, are not due and payable in the current period, and therefore are not reported in the funds.

Bonds, notes and other long-term liabilities	(38,302,000)
Unamortized premiums	(246,326)
Unamortized deferred charge on refunding	54,782
Interest payable	(435,885)

Net position of governmental activities \$ 102,393,308

EATON COUNTY, MICHIGAN

Statement of Activities and Governmental Funds Revenues,

Expenditures and Changes in Fund Balances

Drainage Districts Component Unit

For the Year Ended September 30, 2023

	Debt Service Fund	Capital Projects Funds			
	Regular Drain	Regular Drain	Drain Revolving	Narrow Lake Level	Lacey Lake Level
Revenues					
Charges for services	\$ -	\$ 986,513	\$ -	\$ -	\$ -
Special assessments	3,851,636	7,071,561	-	-	-
Interest revenue	376,482	-	-	-	-
Miscellaneous	-	552,251	-	-	-
Total revenues	4,228,118	8,610,325	-	-	-
Expenditures / expenses					
Public works	-	-	-	-	-
Capital outlay - construction and maintenance	-	14,002,558	-	-	-
Debt service:					
Principal	3,804,000	-	-	-	-
Interest and fiscal charges	966,229	107,192	-	-	-
Total expenditures / expenses	4,770,229	14,109,750	-	-	-
Revenues over (under) expenditures /expenses	(542,111)	(5,499,425)	-	-	-
Other financing sources					
Issuance of bonds, notes and other long-term liabilities	-	13,907,000	-	-	-
Bond premium	-	149,737	-	-	-
Transfers in	4,454,733	-	-	-	-
Transfers out	-	(4,454,733)	-	-	-
Total other financing sources	4,454,733	9,602,004	-	-	-
Net changes in fund balances/ change in net position	3,912,622	4,102,579	-	-	-
Fund balances / net position, beginning of year	76,865	13,661,952	-	10,999	351
Fund balances / net position, end of year	\$ 3,989,487	\$ 17,764,531	\$ -	\$ 10,999	\$ 351

Statement of Activities and Governmental Funds Revenues,

Expenditures and Changes in Fund Balances

Drainage Districts Component Unit

For the Year Ended September 30, 2023

Total	Adjustments	Statement of Activities
\$ 986,513	\$ -	\$ 986,513
10,923,197	6,480,219	17,403,416
376,482	-	376,482
552,251	-	552,251
<u>12,838,443</u>	<u>6,480,219</u>	<u>19,318,662</u>
-	2,972,329	2,972,329
14,002,558	(13,419,128)	583,430
3,804,000	(3,804,000)	-
1,073,421	118,289	1,191,710
<u>18,879,979</u>	<u>(14,132,510)</u>	<u>4,747,469</u>
(6,041,536)	20,612,729	14,571,193
13,907,000	(13,907,000)	-
149,737	(149,737)	-
4,454,733	(4,454,733)	-
(4,454,733)	4,454,733	-
14,056,737	(14,056,737)	-
8,015,201	6,555,992	14,571,193
<u>13,750,167</u>	<u>74,071,948</u>	<u>87,822,115</u>
<u>\$ 21,765,368</u>	<u>\$ 80,627,940</u>	<u>\$ 102,393,308</u>

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EATON COUNTY, MICHIGAN

Reconciliation

Net Changes in Fund Balances of Governmental Funds
to Change in Net Position of Governmental Activities
Drainage Districts Component Unit
For the Year Ended September 30, 2023

Net change in fund balance - total governmental funds \$ 8,015,201

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

Revenues in the Statement of Activities that do not provide current resources are not reported as revenues in the funds, but rather are deferred to subsequent fiscal years.

Change in deferred special assessments 6,480,219

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

Purchases of capital assets 13,419,128
Depreciation expense (2,972,329)

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

Issuance of bonds, notes and other long-term liabilities (13,907,000)
Principal payments on bonds, notes and other long-term liabilities 3,804,000
Premium on issuance of bonds, notes and other long-term liabilities (149,737)

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

Change in accrual for interest payable on long-term debt (143,376)
Amortization of bond premium 57,954
Amortization of deferred charge on refunding (32,867)

Change in net position of governmental activities \$ 14,571,193

EATON COUNTY, MICHIGAN

Governmental Funds Balance Sheet and Statement of Net Position

District Health Department Component Unit
September 30, 2023

	General Fund	Adjustments	Statement of Activities
Assets			
Cash and cash equivalents	\$ 2,657,093	\$ -	\$ 2,657,093
Accounts receivable, net	255,555	-	255,555
Leases receivable	421,575	-	421,575
Prepaid items	19,987	-	19,987
Capital assets being depreciated/amortized, net	-	986,711	986,711
Total assets	3,354,210	986,711	4,340,921
Deferred outflows of resources			
Deferred pension amounts	-	1,931,379	1,931,379
Total assets and deferred outflows of resources	\$ 3,354,210	2,918,090	6,272,300
Liabilities			
Accounts payable	\$ 96,826	-	96,826
Due to other governments	349,057	-	349,057
Accrued liabilities	220,061	-	220,061
Unearned revenue	13,040	-	13,040
Bonds, notes and other long-term liabilities:			
Due within one year	-	208,575	208,575
Due in more than one year	-	1,060,229	1,060,229
Net pension liability (due in more than one year)	-	7,697,520	7,697,520
Total liabilities	678,984	8,966,324	9,645,308
Deferred inflows of resources			
Deferred lease amounts	405,657	-	405,657
Fund balance			
Nonspendable for prepaids	19,987	(19,987)	-
Unassigned	2,249,582	(2,249,582)	-
Total fund balance	2,269,569	(2,269,569)	-
Total liabilities, deferred inflows of resources and fund balance	\$ 3,354,210		
Net position			
Investment in capital assets		(21,214)	(21,214)
Unrestricted (deficit)		(3,757,451)	(3,757,451)
Total net position		\$ (3,778,665)	\$ (3,778,665)

EATON COUNTY, MICHIGAN

Reconciliation

Fund Balances of Governmental Funds
to Net Position of Governmental Activities
District Health Department Component Unit
September 30, 2023

Total fund balances for governmental funds	\$ 2,269,569
Amounts reported for <i>governmental activities</i> in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	
Capital assets being depreciated/amortized, net	986,711
Certain liabilities, such as bonds and leases payable, are not due and payable in the current period, and therefore are not reported in the funds.	
Bonds, notes and other long-term liabilities	(1,007,925)
Accrued compensated absences	(260,879)
Certain pension-related amounts, such as the net pension liability and deferred amounts, are not due and payable in the current period or do not represent current financial resources, and therefore are not reported in the funds.	
Net pension liability	(7,697,520)
Deferred outflows related to the net pension liability	<u>1,931,379</u>
Net position of governmental activities	<u><u>\$ (3,778,665)</u></u>

EATON COUNTY, MICHIGAN

Statement of Activities and Governmental Funds Revenues,

Expenditures and Changes in Fund Balances
 District Health Department Component Unit
 For the Year Ended September 30, 2023

	General Fund	Adjustments	Statement of Activities
Revenues			
Licenses and permits	\$ 169,459	\$ -	\$ 169,459
Intergovernmental:			
Federal/State	4,703,619	-	4,703,619
Local	1,808,777	-	1,808,777
Charges for services	826,589	-	826,589
Miscellaneous	142,739	-	142,739
Total revenues	<u>7,651,183</u>	<u>-</u>	<u>7,651,183</u>
Expenditures / expenses			
Health and social services	7,886,312	886,943	8,773,255
Capital outlay	697,583	(697,583)	-
Debt service - Principal	119,513	(119,513)	-
Total expenditures / expenses	<u>8,703,408</u>	<u>69,847</u>	<u>8,773,255</u>
Revenues under expenditures /expenses	(1,052,225)	(69,847)	(1,122,072)
Other financing sources			
Issuance of bonds, notes and other long-term liabilities	668,030	(668,030)	-
Net change in fund balance / change in net position	(384,195)	(737,877)	(1,122,072)
Fund balance / net position, beginning of year	<u>2,653,764</u>	<u>(5,310,357)</u>	<u>(2,656,593)</u>
Fund balance / net position, end of year	<u>\$ 2,269,569</u>	<u>\$ (6,048,234)</u>	<u>\$ (3,778,665)</u>

EATON COUNTY, MICHIGAN

Reconciliation

Net Changes in Fund Balances of Governmental Funds
to Change in Net Position of Governmental Activities
District Health Department Component Unit
For the Year Ended September 30, 2023

Net change in fund balance - total governmental funds \$ (384,195)

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

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

Purchases of capital assets	697,583
Depreciation/amortization expense	(164,232)

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

Issuance of bonds, notes and other long-term liabilities	(668,030)
Principal payments on bonds, notes and other long-term liabilities	119,513

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

Change in accrual for accrued compensated absences	(45,417)
Change in the net pension liability and related deferred amounts	(677,294)

Change in net position of governmental activities \$ (1,122,072)

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SINGLE AUDIT ACT COMPLIANCE

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INDEPENDENT AUDITORS' REPORT ON THE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
REQUIRED BY THE UNIFORM GUIDANCE

March 20, 2024

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

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of **Eaton County, Michigan** (the "County") as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated March 20, 2024, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditure of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Rehmann Lobson LLC



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EATON COUNTY, MICHIGAN

Schedule of Expenditures of Federal Awards
For the Year Ended September 30, 2023

Federal Agency / Cluster / Program Title	Assistance Listing Number	Passed Through	Pass-through / Grantor Number	Total Subawards	Federal Expenditures
U.S. Department of Agriculture					
Child Nutrition Cluster:					
School Breakfast Program	10.553	MDE	230008001	\$ -	\$ 11,290
National School Lunch Program	10.555	MDE	230008001	-	23,219
Special Snack Program	10.555	MDE	230008001	-	4,294
Supply Chain Assistance Program	10.555	MDE	230008001	-	8,165
Commodities (non-cash assistance)	10.555	MDE	230008001	-	3,593
				-	39,271
Total Child Nutrition Cluster				-	50,561
Women, Infants and Children Resident Services	10.557	MDHHS	232MI003W1003	-	518,531
Women, Infants and Children Breastfeeding	10.557	MDHHS	222MI013W5003	-	10,636
Women, Infants and Children Breastfeeding	10.557	MDHHS	232MI003W1003	-	17,315
Women, Infants and Children Breastfeeding	10.557	MDHHS	232MI013W5003	-	3,949
				-	550,431
Total U.S. Department of Agriculture				-	600,992
U.S. Department of Justice					
COVID-19 - Emergency Supplemental Funding Program	16.034	MSP	CESF-2021-04	-	29,602
Residential Substance Abuse Treatment for State Prisoners	16.593	MSP	MSP#90007-2-19	-	74,389
State Criminal Alien Assistance Program	16.606	Direct	15PBJ21RR05225SCAA	-	3,108
Public Safety Partnership and Community Policing Grants - School Violence Prevention Program	16.710	Direct	15JCOPS-21-GG-03765-SSIX	93,750	93,750
Edward Byrne Memorial Justice Assistance Grant Program:					
Drug Court - Adult Circuit Drug Court	16.738	SCAO	25302 - ACDC FY2022	-	113,674
Enhanced Enforcement & Education Overtime	16.738	MSP	15PBJA-21-GG-01575-JAGX	-	3,001
				-	116,675
Comprehensive Opioid, Stimulant, and Substance Abuse Program	16.838	IIR	2017-AR-BX-K003	-	51,346
Total U.S. Department of Justice				93,750	368,870
U.S. Department of Transportation					
Highway Safety Cluster - State and Community Highway Safety	20.600	MSP	PT-22-07	-	31,303
U.S. Department of Treasury					
COVID-19 - State and Local Fiscal Recovery Funds (CSLFRF)	21.027	Direct	n/a	-	7,105,377
U.S. Environmental Protection Agency					
Clean Water State Revolving Fund Cluster / State Drinking Water Revolving Loan Fund Program:					
Operator Certification	66.468	EGLE	FS975487-21	-	1,313
Revised Total Coliform Rule	66.468	EGLE	FS975487-19	-	6,134
Total U.S. Environmental Protection Agency				-	7,447

continued...

EATON COUNTY, MICHIGAN

Schedule of Expenditures of Federal Awards
For the Year Ended September 30, 2023

Federal Agency / Cluster / Program Title	Assistance Listing Number	Passed Through	Pass-through / Grantor Number	Total Subawards	Federal Expenditures
U.S. Department of Health and Human Services					
Public Health Emergency Preparedness: 7/1/2023-9/30/2023	93.069	MDHHS	NU90TP922062	\$ -	\$ 33,374
Tuberculosis Control Program	93.116	MDHHS	NU52PS910173	-	462
Immunization Cooperative Agreements:					
Immunization Action Plan (IAP)	93.268	MDHHS	NH23IP922635	-	75,180
Immunization Fixed Fees	93.268	MDHHS	NH23IP922635	-	4,150
CSHC Vaccine Initiative	93.268	MDHHS	NH23IP922635	-	9,917
COVID-19 Immunization	93.268	MDHHS	NH23IP922635	-	99,000
Vaccines (non-cash assistance)	93.268	MDHHS	n/a	-	252,235
				-	440,482
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC):					
COVID-19 - Contact Tracing, Investigation, Testing					
Coordination, Monitoring and Wrap Around	93.323	MDHHS	NU50CK000510	-	548,823
Reopening Schools HRA	93.323	MDHHS	NU50CK000510	-	635,000
				-	1,183,823
Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response - COVID-19 - Workforce Development	93.354	MDHHS	NU90TP922186	-	58,867
Activities to Support State, Tribal, Local and Territorial (STLT)					
Health Department Response to Public Health or Healthcare Crises:					
COVID-19 - National Initiative to Address COVID-19 Health Disparities					
Among Populations at High-Risk and Underserved, Including					
Racial and Ethnic Minority Populations and Rural Communities	93.391	MCRH	CDC-RFA-OT21-2103	-	310,479
Social Determinants of Health (SDOH) Planning	93.391	MDHHS	NH75OT000078	-	39,000
				-	349,479
Child Support Enforcement:					
Incentive Payments	93.563	MDHHS	n/a	-	140,235
Friend of the Court	93.563	MDHHS	CSFOC17-23001	-	602,961
Prosecuting Attorney	93.563	MDHHS	CSPA17-23002	-	120,286
				-	863,482
Foster Care Title IV-E	93.658	MDHHS	E20213962-00	-	25,000
Medicaid Cluster / Medical Assistance Program:					
State Opioid Response Grant	93.778	MDHHS	30141	-	8,825
CSHC Medicaid Elevated Blood Lead Case	93.778	MDHHS	2305MI5MAP	-	655
CSHC Medicaid Outreach	93.778	MDHHS	2305MI5ADM	-	60,821
CSHC Outreach and Advocacy	93.778	MDHHS	2305MI5ADM	-	41,320
Medicaid Outreach	93.778	MDHHS	2305MI5ADM	-	26,569
CSHCS Care Coordination Title V/XIX (PCA 88080)	93.778	MDHHS	2305MI5ADM	-	2,700
CSHCS Care Coordination Title V/XIX (PCA 88050)	93.778	MDHHS	2305MI5ADM	-	1,485
CSHCS Care Management Services					
Title V/XIX (PCA 89650)	93.778	MDHHS	2305MI5MAP	-	2,356
				-	144,731

continued...

EATON COUNTY, MICHIGAN

Schedule of Expenditures of Federal Awards
For the Year Ended September 30, 2023

Federal Agency / Cluster / Program Title	Assistance Listing Number	Passed Through	Pass-through / Grantor Number	Total Subawards	Federal Expenditures
U.S. Department of Health and Human Services (concluded)					
National Bioterrorism Hospital Preparedness Program - Public Health Emergency Preparedness - 10/1/2022-6/30/2023	93.889	MDHHS	U3REP190584	\$ -	\$ 157,120
Preventative Health and Health Services Block Grant - Local Health Department (LHD) Sharing Support	93.991	MDHHS	NB010T009436	-	55,135
Maternal and Child Health Services Block Grant to the States:					
MCH - All Other	93.994	MDHHS	B0445223	-	19,348
MCH - All Other	93.994	MDHHS	B0447425	-	48,476
CSHCS Care Coordination Title V (PCA 88070)	93.994	MDHHS	B0447425	-	3,800
CSHCS Care Coordination Title V (PCA 88040)	93.994	MDHHS	B0447425	-	7,650
CSHCS Care Management Services Title V/XIX (PCA 89650)	93.994	MDHHS	B0447425	-	1,008
				-	80,282
Total U.S. Department of Health and Human Services				-	3,392,237
U.S. Department of Homeland Security					
Boating Safety Financial Assistance	97.012	MDNR	70Z02322MO000978	-	5,336
Emergency Management Preparedness Grant	97.042	MSP	EMC-2021-EP-00006	-	25,645
COVID-19 - Emergency Management Performance Grant					
American Rescue Plan Act	97.042	MSP	EMC-2023-EP-00005	-	10,602
				-	36,247
Homeland Security Grant Program	97.067	IC	n/a	-	94,322
Total U.S. Department of Homeland Security				-	135,905
Total Expenditures of Federal Awards				\$ 93,750	\$ 11,642,131

concluded.

See accompanying notes to the schedule of expenditures of federal awards.

EATON COUNTY, MICHIGAN

Notes to Schedule of Expenditures of Federal Awards

1. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of **Eaton County, Michigan** (the "County") under programs of the federal government for the year ended September 30, 2023. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position or cash flows of the County.

The County's reporting entity is defined in Note 1 of the financial statements. The County's financial statement includes the operations of the Eaton County Health and Rehabilitation Services Facility enterprise fund and the Eaton County Road Commission discretely presented component unit, which received federal awards that are not included in the Schedule for the year ended September 30, 2023 as these entities were separately audited.

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting, which is described in Note 1 to the County's financial statements. Such expenditures are recognized following the cost principles contained in the Uniform Guidance or other applicable guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Pass-through entity identifying numbers are presented where available.

2. DE MINIMIS COST RATE

For purposes of charging indirect costs to federal awards, the County has not elected to use the 10 percent de minimis cost rate as permitted by §200.414 of the Uniform Guidance.

3. PASS-THROUGH AGENCIES

The County receives certain federal grant as subawards from non-federal entities. Pass-through entities, where applicable, have been identified in the Schedule with an abbreviation, defined as follows:

Pass-through Agency Abbreviation	Pass-through Agency Name
EGLE	Michigan Department of Energy, Great Lakes, and Environment
IC	Ingham County
IIR	Institute for Intergovernmental Research
MCRH	Michigan Center for Rural Health
MDE	Michigan Department of Education
MDHHS	Michigan Department of Health and Human Services
MDNR	Michigan Department of Natural Resources
MSP	Michigan State Police
SCAO	State Court Administrative Office



**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

March 20, 2024

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of **Eaton County, Michigan** (the "County"), as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated March 20, 2024. Our report includes a reference to other auditors who audited the financial statements of the Eaton County Health and Rehabilitation Services Facility enterprise fund and the Eaton County Road Commission discretely presented component unit, as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors. The financial statements of the Eaton County Health and Rehabilitation Services and the Eaton County Road Commission were not audited in accordance with *Government Auditing Standards*.

Report on Internal Control Over Financial Reporting

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

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



Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs, as item 2023-001 that we consider to be a material weakness.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Eaton County, Michigan's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the County's response to the finding identified in our audit and described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

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

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

March 20, 2024

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

Report on Compliance for Each Major Federal Program

Qualified and Unmodified Opinions

We have audited the compliance of **Eaton County, Michigan** (the "County") with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended September 30, 2023. The County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Qualified Opinion on the Coronavirus State and Local Fiscal Recovery Funds program

In our opinion, except for the noncompliance described in the Basis for Qualified and Unmodified Opinions section of our report, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its Coronavirus State and Local Fiscal Recovery Funds program for the year ended September 30, 2023.

Unmodified Opinion on the Other Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its other major federal program identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs for the year ended September 30, 2023.

Basis for Qualified and Unmodified Opinions

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Independent Auditors' Responsibilities for the Audit of Compliance section of our report.



We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

Matter Giving Rise to Qualified Opinion on the Coronavirus State and Local Fiscal Recovery Funds program

As described in item 2023-002 in the accompanying schedule of findings and questioned costs, the County did not comply with the Procurement, Suspension, and Debarment requirement applicable to its the Coronavirus State and Local Fiscal Recovery Funds program. Compliance with this requirement is necessary, in our opinion, for the County to comply with the requirements applicable to that program.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the County's federal programs.

Independent Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal program as a whole.

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

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

- obtain an understanding of the County’s internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County’s internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Government Auditing Standards requires the auditor to perform limited procedures on the County’s response to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The County’s response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on it.

Report on Internal Control Over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Independent Auditors’ Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify a certain deficiency in internal control over compliance that we consider to be a material weakness.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2023-002 to be a material weakness.

A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Government Auditing Standards requires the auditor to perform limited procedures on the County’s response to the internal control over compliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. The County’s response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Purpose of this Report

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Rehmann Lobson LLC

EATON COUNTY, MICHIGAN

Schedule of Findings and Questioned Costs

For the Year Ended September 30, 2023

SECTION I - SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

Material weakness(es) identified? X yes no

Significant deficiency(ies) identified? yes X none reported

Noncompliance material to financial statements noted? yes X no

Federal Awards

Internal control over major programs:

Material weakness(es) identified? X yes no

Significant deficiency(ies) identified? yes X none reported

Any audit findings disclosed that are required to be reported in accordance with 2CFR 200.516(a)? X yes no

Identification of major programs:

<u>Assistance Listing Number</u>	<u>Name of Federal Program or Cluster</u>	<u>Type of Report</u>
21.027	Coronavirus State and Local Fiscal Recovery Funds	Qualified
93.323	Epidemiology and Laboratory Capacity for Infectious Diseases	Unmodified

Dollar threshold used to distinguish between Type A and Type B programs: \$ 750,000

Auditee qualified as low-risk auditee? yes X no

EATON COUNTY, MICHIGAN

Schedule of Findings and Questioned Costs

For the Year Ended September 30, 2023

SECTION II – FINANCIAL STATEMENT FINDINGS

2023-001 – Material Audit Adjustments (Repeat)

Finding Type. Material Weakness in Internal Controls over Financial Reporting.

Criteria. Management is responsible for maintaining its accounting records in accordance with generally accepted accounting principles (GAAP).

Condition. During our audit, we identified and proposed material adjustments (which were approved and posted by management) to adjust the County's general ledger to the appropriate balances. Adjustments were required to correct cash, investments, taxes receivable, prepaids, accounts payable, accrued liabilities, and the related property tax revenue, federal revenue, charges for services, interest revenue, capital outlay expenditures, contractual services expenses, insurance and claims expenses, investment expenses, and transfers in/out. Below is a table that summarizes the effect of those adjustments:

	Initially over(under)stated by:			
	Assets and Deferred Outflows of Resources	Liabilities and Deferred Inflows of Resources	Revenues, Transfers In and Proceeds	Expenses/ Expenditures and Transfers Out
General fund	\$ 41,850	\$ -	\$ (5,634,463)	\$ (5,676,313)
American Rescue Plan Act fund	-	-	5,676,313	5,676,313
Health Insurance fund	3,588	-	(151,460)	(155,048)
Workers' Compensation fund	151,460	-	-	(151,460)
Foreclosing government unit fund	-	(54,377)	-	(54,377)
Retiree healthcare plan fund	(1,368,151)	-	(1,368,151)	-
Regular drain fund	-	(795,370)	-	(795,370)

Cause. Internal controls did not detect all adjustments necessary to properly record year-end balances.

Effect. As a result of this condition, the County's accounting records were initially misstated by amounts that were material to the financial statements.

Recommendation. For the current year, no further action is required as the adjustments have been posted. In future periods, we recommend that management implement procedures to ensure that all general ledger accounts are appropriately reconciled and adjusted at year end.

View of Responsible Officials. Management recognizes and agrees with the recommendations of the auditors. Year-end procedures have been revised and additional procedures will be developed and implemented in coordination with both the County Treasurer's Office and Drain Office to ensure the delineation of responsibilities are established between offices to ensure general ledger accounts are appropriately reconciled and adjusted at year-end.

Responsible Official. Connie Sobie, Controller/Administrator

Estimated Completion Date. September 30, 2024

EATON COUNTY, MICHIGAN

Schedule of Findings and Questioned Costs

For the Year Ended September 30, 2023

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

2023-02 – Procurement, Suspension and Debarment

Finding Type. Material Noncompliance; Material Weakness in Internal Controls over Compliance.

Program. COVID-19 - State and Local Fiscal Recovery Funds (CSLFRF); U.S. Department of Treasury; Assistance Listing Number 21.027

Criteria. Recipients of federal awards are required to ensure that federal procurement standards are followed for any purchases over the federal micropurchase threshold. 2 CFR 200.320 requires that these purchases must adhere to one of the allowable procurement methods (sealed bids, competitive proposals, noncompetitive procurement) and maintain documentation of this procurement decision.

Condition. For the one vendor tested that had expenditures of \$2,256,725, the County was unable to provide documentation to support that competitive bidding was performed in accordance with the County's policies and procedures.

Cause. This condition was caused by management oversight.

Effect. As a result of this condition, the procurement requirements as outlined within the County's policy were not followed.

Questioned Costs. The total charges included in our sample that were not supported by appropriate documentation amounted to \$2,256,725.

Recommendation. We recommend that the County follow their policies and retain documentation to support those policies are abided by.

View of Responsible Officials. Management recognizes and agrees with the recommendations of the auditors. The costs were allowable under the CSLFRF with respect to the eligible use of funds. The County has a "Policies and Procedures of Federal Awards Administration" outlining the requirement for purchases made with federal funds. The County had an existing project development agreement with a vendor to conduct a preliminary evaluation of the County's facilities and energy costs. It is management's view the County should have provided the sole source justification form for use of the vendor for implementation of the project with the reason indicated as it was currently under contract through a November 17, 2021, Resolution (#21-11-119 to Approve Energy and Infrastructure Project Development Agreement) rather than rely upon the resolution as the basis for the sole source non-competitive proposals. Management intends to follow the existing policy in its entirety, but will recommend changes to procedures to ensure compliance with purchasing policies. These changes to procedures will be recommended on the basis that simplification of the process is important since the use of sole sourcing of vendors is intended to occur on an infrequent basis.

Responsible Official. Connie Sobie, Controller/Administrator

Estimated Completion Date. September 30, 2024.



EATON COUNTY, MICHIGAN

Summary Schedule of Prior Audit Findings

For the Year Ended September 30, 2023

2022-001 – Material Audit Adjustments

During the audit, the County's auditors identified and proposed material adjustments (which were approved and posted by management) to adjust the County's general ledger to the appropriate balances. Adjustments were required to correct cash, accounts payable, accrued liabilities, unearned revenue, and the related federal revenue, interest revenue, capital outlay expenditures, litigation settlement contingency expenses, proceeds from long-term debt, and transfers in/out. As a result of this condition, the County's accounting records were initially misstated by amounts that were material to the financial statements. This finding has been repeated in the current year as 2023-001.

2022-002 – Independent Approval for Journal Entries - District Health Department

The Department did not conduct independent review and approval of journal entries during the fiscal year under audit. Of the five selected for testing, five were missing evidence of approval as required by the Department's policies. As a result of this condition, the Department is exposed to increased risk that misstatements, whether caused by error or fraud, could occur and not be detected by management on a timely basis. This finding has been resolved in the current year.

2022-003 - Accurate Pension Census Data - District Health Department

The Department maintains pension plans. For presentation in the financial statements, actuarial valuations are required to be prepared. These valuations are prepared by third parties based on census data provided by the Department. The integrity of the census data is imperative to ensure accuracy of the final actuarial reports. During the testing of new retirees, new active members, and new deferred members, participant date of birth, beneficiary gender, and beneficiary date of birth were not consistent with retiree and personnel files. As a result of this condition, the census information used to calculate the net pension liabilities was not accurate, which could affect the reasonableness of those estimates. This finding has been resolved in the current year.

2022-04 – Expenditure Estimates Charged to Federal Programs

A recipient of federal awards is expected to charge costs to the program that represent the actual amounts expended, rather than an estimate of costs incurred. Health insurance and workers compensation expenditures charged to the program were based on an estimate of the claims related to COVID-19 incurred, rather than the actual amount of claims that were paid out. As a result of this condition, the County was exposed to an increased risk that costs charged to the grant program were not fully compliant with the applicable grant requirements. This finding has been resolved in the current year.



INDEPENDENT AUDITORS' COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE

March 20, 2024

Board of Commissioners
Eaton County, Michigan
Charlotte, Michigan

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of **Eaton County, Michigan** (the "County") as of and for the year ended September 30, 2023, and have issued our report thereon dated March 20, 2024. We did not audit the financial statements of the Eaton County Health and Rehabilitation Services enterprise fund or the Eaton County Road Commission discretely presented component unit. Those financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinion on the financial statements and this report, insofar as they relate to the Eaton County Health and Rehabilitation Services enterprise fund and the Eaton County Road Commission discretely presented component unit, are based solely on the reports of other auditors. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated January 8, 2024, our responsibility, as described by professional standards, is to form and express opinions about whether the financial statements that have been prepared by management with your oversight are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the County solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

We have provided our findings regarding internal control over financial reporting and compliance noted during our audit in a separate letter to you dated March 20, 2024. In addition, we noted a certain other matter which is included in Attachment A to this letter.

Planned Scope and Timing of the Audit

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

Compliance with All Ethics Requirements Regarding Independence

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

Significant Risks Identified

We have identified the risks of management override of internal control, revenue recognition, and the completeness of subscription-based information technology arrangements (SBITAs) as significant risks, and have obtained an understanding of the County's related controls, including control activities, relevant to such risks.

Qualitative Aspects of the County's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the County is included in Note 1 to the financial statements.

As described in Note 22 to the financial statements, the County changed accounting policies related to subscription-based assets and liabilities by adopting Statement of Governmental Accounting Standards (GASB Statement) No. 96, *Subscription-Based Information Technology Arrangements*. The cumulative effect of the accounting change as of the beginning of the year is reported in the statement of activities.

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

Significant Accounting Estimates

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

The most sensitive accounting estimates affecting the financial statements were:

- Management's estimate of the useful lives of depreciable capital assets is based on the length of time it is believed that those assets will provide some economic benefit in the future.
- Management's estimate of the accrued compensated absences is based on current hourly rates and policies regarding payment of sick and vacation banks.
- Management's estimate of the allowance for uncollectible receivable balances is based on past experience and future expectation for collection of various account balances.
- Management's estimate of the insurance claims incurred but not reported is based on information provided by the entity's third party administrators and subsequent claims activity.
- Management's estimate of the discount rate used for leases, the lease term and lease payments/receipts is based on the County's incremental borrowing rate and consideration of the noncancelable period of the lease and reasonably certain lease options.
- Management's estimate of the discount rate used for subscription-based information technology arrangements, the term and payments are based on the County's incremental borrowing rate and consideration of the noncancelable period and reasonably certain options.
- The assumptions used in the actuarial valuations of the other postemployment benefits plans are based on historical trends and industry standards.

We evaluated the key factors and assumptions used to develop these estimates and determined that they are reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.

In addition, the financial statements include net pension liability and other related amounts, which are dependent on estimates made by the plan. These estimates are based on historical trends and industry standards but are not within the control of management.

Significant Difficulties Encountered During the Audit

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

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. The material misstatements detected as a result of audit procedures and corrected by management are described in the Schedule of Findings and Questioned Costs issued in connection with the Single Audit.

The schedule of adjustments passed is included with management's written representations in Attachment C to this letter, and summarizes uncorrected financial statement misstatements whose effects in the current and prior periods, as determined by management, are immaterial, both individually and in the aggregate, to the financial statements taken as a whole and each applicable opinion unit.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the County's financial statements or the auditors' report. No such disagreements arose during the course of the audit.

Representations Requested from Management

We have requested certain written representations from management, which are included in Attachment C to this letter.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with the County, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the County's auditors.

Other Information in Documents Containing Audited Financial Statements

Our responsibility for the supplementary information accompanying the financial statements, as described by professional standards, is to evaluate the presentation of the supplementary information in relation to the financial statements as a whole and to report on whether the supplementary information is fairly stated, in all material respects, in relation to the financial statements as a whole. We made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Upcoming Changes in Accounting Standards

Generally accepted accounting principles (GAAP) are continually changing in order to promote the usability and enhance the applicability of information included in external financial reporting. While it would not be practical to include an in-depth discussion of every upcoming change in professional standards, Attachment B to this letter contains a brief overview of recent pronouncements of the Governmental Accounting Standards Board (GASB) and their related effective dates. Management is responsible for reviewing these standards, determining their applicability, and implementing them in future accounting periods.

This information is intended solely for the use of the governing body and management of **Eaton County, Michigan** and is not intended to be and should not be used by anyone other than these specified parties.

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

EATON COUNTY, MICHIGAN

Attachment A - Comments and Recommendations

For the September 30, 2022 Audit

During our audit, we became aware of a certain other matter that is an opportunity for strengthening internal control and/or improving operating efficiency. This memorandum summarizes our comment and recommendation regarding this matter. Our consideration of the County's internal control over financial reporting is described in our report, dated March 20, 2024, issued in accordance with *Government Auditing Standards*. This memorandum does not affect that report or our report dated March 20, 2024, on the financial statements of ***Eaton County, Michigan***.

Drain Capital Assets

The Drainage Districts Component Unit capital asset file is updated based on the tracking of capital outlay by Drain in BS&A. However, the component unit activity itself is maintained in New World. Because of this, there are timing differences of when transactions are entered in BS&A and New World. We recommend that the County implement procedures to prevent differences between BS&A and New World.



EATON COUNTY, MICHIGAN

Attachment B – Upcoming Changes in Accounting Standards / Regulations

For the September 30, 2023 Audit

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

GASB 100 ■ Accounting Changes and Error Corrections

Effective 06/15/2024 (your FY 2024)

This standard clarifies the presentation and disclosure requirements for prior period adjustments to beginning net position. We do not expect this standard to have any significant effect on the County.

GASB 101 ■ Compensated Absences

Effective 12/15/2024 (your FY 2025)

This standard revises the liability governments record for compensated absences payable to include any sick, vacation, personal time, or other PTO reasonably expected to be used by employees or paid out to them at termination.

GASB 102 ■ Certain Risk Disclosures

Effective 06/15/2025 (your FY 2025)

This standard requires governments to disclose essential information about risks related to vulnerabilities due to certain concentrations or constraints. We do not expect this standard to have any significant effect on the County.



EATON COUNTY, MICHIGAN

■ Attachment C – Management Representations

For the September 30, 2023 Audit

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



Connie L. Sobie
Controller/Administrator

Ben Dawson
Deputy Administrator/
Human Resources Director

Claudine Williams
Director of Intergovernmental
Affairs and Development

Melissa L. Ballard, CGFM
Finance Director

Logan Bailey
Communications Director

March 20, 2024

Rehmann Robson
675 Robinson Road
Jackson, Michigan 49203

This representation letter is provided in connection with your audit of the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of **Eaton County, Michigan** (the "County"), as of and for the year ended September 30, 2023, and the related notes to the financial statements, for the purpose of expressing opinions on whether the basic financial statements present fairly, in all material respects, the financial position, results of operations, and cash flows, where applicable, and the respective budgetary comparison for the general fund and each major special revenue fund of the County in conformity with accounting principles generally accepted for governments in the United States of America (U.S. GAAP).

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

We confirm that, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves as of March 20, 2024:

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated January 8, 2024, for the preparation and fair presentation of the financial statements of the various opinion units referred to above in accordance with U.S. GAAP.
2. The financial statements referred to above have been fairly presented in accordance with U.S. GAAP, and include all properly classified funds, required supplementary information, and notes to the basic financial statements.
3. We have reviewed and approved the various adjusting journal entries that were proposed by you for recording in our books and records and reflected in the financial statements.
4. With respect to the nonattest services provided, which include any assistance you provided in drafting the financial statements and related notes, assistance with maintaining/updating a GASB 68 template for pension, assistance with maintaining/updating a GASB 75 template for OPEB, preparing routine

tax filings and similar documents, and assistance in completing portions of the Data Collection form, we have performed the following:

- a. Made all management decisions and performed all management functions;
 - b. Assigned a competent individual to oversee the services;
 - c. Evaluated the adequacy of the services performed;
 - d. Evaluated and accepted responsibility for the result of the service performed; and
 - e. Established and maintained internal controls, including monitoring ongoing activities.
5. We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
 6. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
 7. Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
 8. Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP. For the purposes of this letter, related parties mean members of the governing body; board members; administrative officials; immediate families of administrative officials, board members, and members of the governing body; and any companies affiliated with or owned by such individuals.
 9. All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.
 10. The effects of uncorrected misstatements summarized in the attached schedule and aggregated by you during the current engagement are immaterial, both individually and in the aggregate, to the applicable opinion units and to the financial statements as a whole.
 11. The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with U.S. GAAP.
 12. With regard to items reported at fair value:
 - a. The underlying assumptions are reasonable, and they appropriately reflect management's intent and ability to carry out its stated courses of action.
 - b. The measurement methods and related assumptions used in determining fair value are appropriate in the circumstances and have been consistently applied.
 - c. The disclosures related to fair values are complete, adequate, and in conformity with U.S. GAAP.
 - d. There are no subsequent events that require adjustments to the fair value measurements and disclosures included in the financial statements.
 13. All component units, as well as joint ventures with an equity interest, are included and other joint ventures and related organizations are properly disclosed.
 14. All funds and activities are properly classified.
 15. All funds that meet the quantitative GASB criteria for presentation as major are identified and presented as such and all other funds that are presented as major are considered important to financial statement users.
 16. All components of net position and fund balance classifications have been properly reported.



17. All revenues within the statement of activities have been properly classified as program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
18. All expenses have been properly classified in or allocated to functions and programs in the statement of activities, and allocations, if any, have been made on a reasonable basis.
19. All interfund and intra-entity transactions and balances have been properly classified and reported.
20. Special items and extraordinary items have been properly classified and reported.
21. Deposit and investment risks have been properly and fully disclosed.
22. Capital assets, including infrastructure assets, are properly capitalized, reported, and if applicable, depreciated.
23. All required supplementary information is measured and presented within the prescribed guidelines.
24. We believe that the actuarial assumptions and methods used to measure pension and other postemployment benefit liabilities and costs for financial accounting purposes are appropriate in the circumstances.
25. We are responsible for the fair presentation of the County's net pension liability as calculated by the Municipal Employees' Retirement System of Michigan (MERS) and related amounts. We provided MERS with complete and accurate information regarding the County's participation in the plan, and have reviewed the information provided by MERS for inclusion in the County's financial statements.
26. There were no omissions from the participants' data provided to the single-employer OPEB Plan's actuary for the purpose of determining the actuarial present value of the Plan's benefit obligations and the other actuarially determined amounts in the financial statements.
27. The single-employer OPEB Plan's administrator agrees with the actuarial methods and assumptions and methods used by the actuary for funding purposes and for determining the Plan's benefit obligations and has no knowledge or belief that such methods or assumptions are inappropriate in the circumstances. We did not give any, nor cause any, instructions to be given to the Plan's actuary with respect to the values of amounts derived, and we are not aware of any matters that have impacted the independence or objectivity of the Plan's actuary.
28. The following have been properly recorded and disclosed in the financial statements:
 - a. The actuarial methods or assumptions used in calculating amounts recorded or disclosures in the financial statements.
 - b. Changes in the single-employer OPEB Plan's provisions between the actuarial valuation date and the date of this letter.
29. All required filings of the single-employer OPEB Plan's documents with the appropriate agencies have been made.
30. The single-employer OPEB Plan (and the trust established by the Plan) is qualified under the appropriate section of the internal revenue code and we intend to continue as a qualified plan (and trust). The Plan sponsor has operated the Plan in a manner that did not jeopardize this tax status.
31. The single-employer OPEB Plan has complied with the Department of Labor's regulations concerning the timely remittance of participants' contributions to trusts containing assets of the Plan.
32. The single-employer OPEB Plan's management has obtained and reviewed the relevant service auditor's SOC-1 reports and management is performing the applicable user control.

Information Provided

33. We have provided you with:
 - a. Access to all information, of which we are aware that is relevant to the preparation and fair presentation of the financial statements of the various opinion units referred to above, such as records, documentation, meeting minutes, and other matters;
 - b. Additional information that you have requested from us for the purpose of the audit; and
 - c. Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
34. All transactions have been recorded in the accounting records and are reflected in the financial statements.
35. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
36. We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
 - a. Management;
 - b. Employees who have significant roles in internal control; or
 - c. Others where the fraud could have a material effect on the financial statements.
37. We have no knowledge of any instances, that have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance, whether communicated by employees, former employees, vendors (contractors), regulators, or others.
38. We have no knowledge of any instances that have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that has a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
39. We have no knowledge of any instances that have occurred or are likely to have occurred of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
40. We have a process to track the status of audit findings and recommendations.
41. We have identified for you all previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
42. We have provided views on your reported audit findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.
43. We have disclosed to you all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements.
44. We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.
45. There have been no communications from regulatory agencies concerning noncompliance with or deficiencies in accounting, internal control, or financial reporting practices.
46. The County has no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.
47. We have disclosed to you all guarantees, whether written or oral, under which the County is contingently liable.

48. We have identified and disclosed to you the laws, regulations, and provisions of contracts and grant agreements that could have a direct and material effect on financial statement amounts, including legal and contractual provisions for reporting specific activities in separate funds.
49. There are no:
 - a. Violations or possible violations of laws or regulations, or provisions of contracts or grant agreements whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, including applicable budget laws and regulations.
 - b. Unasserted claims or assessments that our lawyer has advised are probable of assertion and must be disclosed in accordance with GASB Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*.
 - c. Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by GASB Statement No. 62.
50. The County has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset or future revenue been pledged as collateral, except as disclosed to you.
51. We have complied with all aspects of grant agreements and other contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
52. We have disclosed to you all significant estimates and material concentrations known to management that are required to be disclosed in accordance with GASB Statement No. 62. Significant estimates are estimates at the balance sheet date that could change materially within the next year. Concentrations refer to volumes of business, revenues, available sources of supply, or markets or geographic areas for which events could occur that would significantly disrupt normal finances within the next year.

Supplementary Information in Relation to the Financial Statements as a Whole

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



Required Supplementary Information

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

Uniform Guidance (2 CFR 200)

55. With respect to federal awards, we represent the following to you:
- a. We are responsible for understanding and complying with and have complied with the requirements of the Uniform Guidance.
 - b. We are responsible for the preparation and presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance.
 - c. We believe the schedule of expenditures of federal awards, including its form and content, is fairly presented in accordance with the Uniform Guidance.
 - d. The methods of measurement or presentation have not changed from those used in the prior period.
 - e. We believe the significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards, and the basis for our assumptions and interpretations, are reasonable and appropriate in the circumstances.
 - f. We are responsible for including the auditor's report on the schedule of expenditures of federal awards in any document that contains the schedule and that indicates that the auditor has reported on such information.
 - g. We have identified and disclosed all of our government programs and related activities subject to the Uniform Guidance compliance audit.
 - h. When the schedule of expenditures of federal awards is not presented with the audited financial statements, management will make the audited financial statements readily available to the intended users of the schedule of expenditures of federal awards no later than the date of issuance by the entity of the schedule of expenditures of federal awards and the auditor's report thereon.
 - i. We have, in accordance with the Uniform Guidance, identified in the schedule of expenditures of federal awards, expenditures made during the audit period for all awards provided by federal agencies in the form of grants, federal cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, food commodities, direct appropriations, and other assistance.

- j. We are responsible for complying with the requirements of laws, regulations, and the provisions of contracts and grant agreements related to each of our federal programs and have identified and disclosed to you the requirements of laws, regulations, and the provisions of contracts and grant agreements that are considered to have a direct and material effect on each major federal program; and we have complied, in all material respects, with these requirements.
- k. We have provided to you our interpretations of any compliance requirements that have varying interpretations.
- l. We are responsible for establishing and maintaining effective internal control over compliance requirements applicable to federal programs that provide reasonable assurance that we are managing our federal awards in compliance with laws, regulations, and the provisions of contracts and grant agreements that could have a material effect on our federal programs. Also, no changes have been made in the internal control system to the date of this letter that might significantly affect internal control, including any corrective action taken with regard to significant deficiencies, including material weaknesses, reported in the schedule of findings and questioned costs.
- m. We have made available to you all contracts and grant agreements (including amendments, if any) and any other correspondence with federal agencies or pass-through entities relating to federal programs.
- n. We have received no requests from a federal agency to audit one or more specific programs as a major program.
- o. We have identified and disclosed to you all amounts questioned and any known noncompliance with the requirements of federal awards, including the results of other audits or program reviews. We also know of no instances of noncompliance occurring subsequent to the end of the period audited.
- p. We have charged costs to federal awards in accordance with applicable cost principles, including amounts claimed or used for matching determined in accordance with relevant guidelines in the Uniform Guidance.
- q. We have made available to you all documentation related to the compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.
- r. Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the basic financial statements have been prepared (and are prepared on a basis consistent with the schedule of expenditures of federal awards).
- s. The copies of federal program financial reports provided to you are true copies of the reports submitted, or electronically transmitted, to the respective federal agency or pass-through entity, as applicable.
- t. We have monitored subrecipients to determine if they have expended pass-through assistance in accordance with applicable laws and regulations and have met the requirements of the Uniform Guidance.
- u. We have issued management decisions timely after the receipt of subrecipients' auditor reports that identified noncompliance with laws, regulations, or the provisions of contracts or grant agreements, and have ensured that the subrecipients have taken the appropriate and timely corrective action on findings.
- v. We have considered the results of subrecipients' audits and have made any necessary adjustments to our own books and records.
- w. We are responsible for and have accurately prepared the summary schedule of prior audit findings to include all findings required to be included by the Uniform Guidance, and we have provided



- you with all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass-through entities, including all management decisions.
- x. We have disclosed to you the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditor's report.
 - y. We are responsible for and have accurately completed the appropriate sections of the Data Collection Form as required by the Uniform Guidance, and we are responsible for preparing and implementing a correction action plan for each audit finding.
 - z. The reporting package does not contain protected personally identifiable information.
 - aa. We have disclosed all contracts or other agreements with service organizations and disclosed to you all communications from these service organizations relating to noncompliance at the organizations.
 - bb. We have reviewed, approved, and taken responsibility for the financial statements and related notes.
 - cc. We have disclosed to you the nature of any subsequent events that provide additional evidence with respect to conditions that existed at the end of the reporting period that affect noncompliance during the reporting period.



Connie Sobie, Controller/Administrator



Melissa Ballard, Finance Director



EATON COUNTY, MICHIGAN

Schedule of Adjustments Passed (SOAP)

For the September 30, 2023 Audit

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

Effect of Passed Adjustment - Over(Under)Statement				
Assets	Liabilities	Beginning Equity	Revenues	Expenses/ Expenditures

Drainage Districts Component Unit

Passed prior period adjustment for understated capital assets (corrected in the current year)

\$ -	\$ -	\$ (925,304)	\$ -	\$ (925,304)
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Misstatement as a percentage of total assets and deferred outflows - component units

0.0%	0.0%	-0.3%	0.0%	-0.3%
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EATON COUNTY - MI

CREATED DATE: APRIL 18, 2024

EXPIRATION DATE: MAY 18, 2024

QUOTE: Q-63295

Primary Contact: Paul Eddy

SINGLEWIRE TERRITORY ACCOUNT EXECUTIVE: SAM SCHABEL

Phone: (608) 421-7252

Email: sam.schabel@singlewire.com



[Learn More](#)

WHO IS SINGLEWIRE SOFTWARE?

Singlewire Software is the developer of InformaCast and a leading provider of solutions that help organizations keep their people safe and informed. Whether it's an active shooter, severe weather, medical emergency, or some other crisis, Singlewire Software has safety and communication solutions for every challenge.

20+ YEARS
OF SAFETY
EXPERIENCE

5,000+
CUSTOMERS
WORLDWIDE

1.3+ MILLION
USERS

WHAT IS INFORMACAST?

InformaCast is a single platform your organization can use to address your daily and emergency communication needs.

Detect Threats

with automated and one-touch alerting.

Notify Everyone

with text, audio, and visual messages.

Manage Incidents

with real-time insights and virtual collaboration.

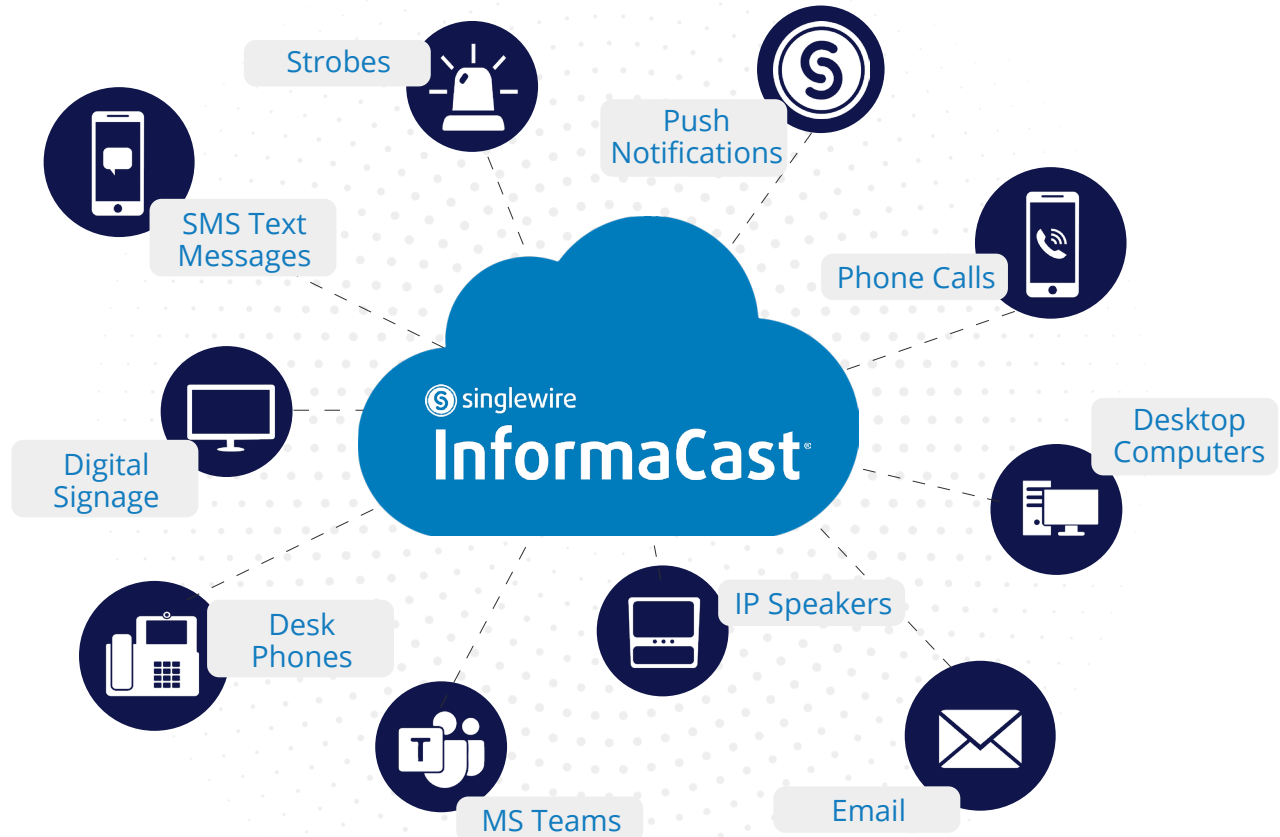


1+ BILLION
DEVICES
NOTIFIED

1,000+
NOTIFICATIONS
SENT DAILY

99.99%
SYSTEM
UPTIME

How Can You Reach People?



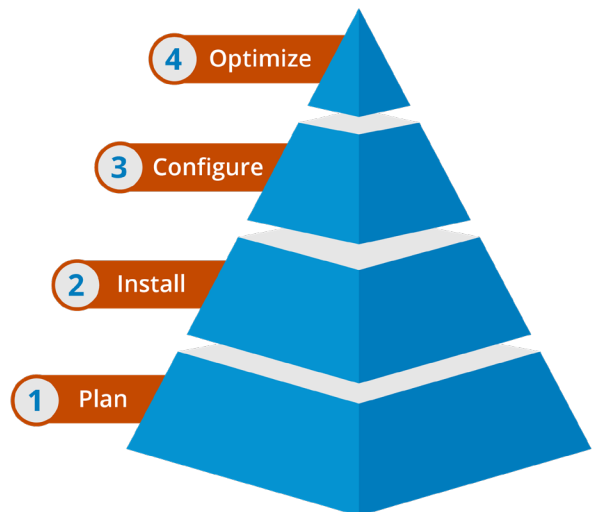
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ACTIVE SHOOTER LOCKDOWN 911 ALERTING DAILY COMMUNICATIONS



Quick And Easy Implementation

An effective safety system starts with a successful deployment. Our team of implementation specialists are invested in your success providing a proven a four-step process that ensures your experience starts on the right foot. From start to finish, we're there to help you achieve your safety and communication goals.



QUOTE Q-63295

Created Date: April 18, 2024

Expiration Date: May 18, 2024

InformaCast®

Singlewire Territory Account Executive: Sam Schabel

Phone: (608) 421-7252

Email: sam.schabel@singlewire.com

Account Name: Eaton County - MI

Primary Contact: Paul Eddy

Please send purchase orders to orders@singlewire.com

PRODUCT NAME	SKU	QTY	CUSTOMER UNIT PRICE	CUSTOMER NET TOTAL
Software Provisioning	SS-CPF-2	1	\$825.00	\$825.00
InformaCast Fusion User Base up to 250 Users Term 3 Year(s)	SSF-3YR-USR-TIER 2	250	\$42.67	\$10,667.50
InformaCast Paging Gateway Hardware Appliance	IPTA-PG-APL2	2	\$836.25	\$1,672.50
JumpStart	SS-PS-JS-1	1	\$7,500.00	\$7,500.00

Customer Net Total
\$20,665.00

This quotation is issued in **US Dollars**. A purchase order must be submitted in US Dollars for acceptance.

Submit to orders@singlewire.com

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SINGLEWIRE INFORMACAST FUSION AND INFORMACAST MOBILE SaaS SERVICE SCHEDULE, AVAILABLE AT
[HTTPS://WWW.SINGLEWIRE.COM/SERVICE-SCHEDULE-INFORMACAST-SAAS](https://WWW.SINGLEWIRE.COM/SERVICE-SCHEDULE-INFORMACAST-SAAS)

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