Dollars and Sense:

How Gladwin County Spends Your Money

2020 Citizen's Guide to
Gladwin County Financial Health

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KEY TERMS

There are a few key terms that may be helpful when reading this report. They include:

* **Budget deficit/surplus.** If there is less money received than paid out in a given fiscal year, there is a budget **deficit** or shortfall. If there is more money received than paid during the fiscal year, a budget **surplus** exists.
* **Debt.** Just like a homeowner takes out a mortgage, governments can borrow money to pay for certain types of projects. The state has both short-term debt (paid back within the fiscal year) and long-term debt. Debt can be either **general obligation** debt, meaning that the state pays back the debt with regular tax collections and other revenues, or **special revenue** debt, which is paid off over time with revenue from specified sources beyond the usual taxes and service fees.
* **Fiscal year (FY).** The 12-month period during which budgets are allocated or finances are planned. Most households have a fiscal year that runs from January 1 to December 31 (that's the period for which we pay personal income taxes in April), while state government uses an October 1 - September 30 fiscal year. Some local units of government, including public schools, use a July 1 - June 30 fiscal year, while others operate on a typical calendar year.
* **Fund balance.** Once all the bills for the year have been paid out of a certain fund, whatever is left over is called the fund balance. When a fund balance is less than zero, you'll see the number shown with parentheses around it. Deficits cause fund balances to decrease, while surpluses cause them to increase.
* **Public budget gap.** A novel measure, like the deficit, used to measure the extent to which a government is falling short of covering its current and long-term obligations in a fiscal period. The budget gap considers the budget deficit, as well as any new obligations that the government has failed to cover such as **employee pensions or retiree health care.**
* **Reserved/Restricted funds.** Some funds are "reserved" or "restricted" for a specific purpose and cannot be spent for anything else.

Welcome

Greetings,

On behalf of the Gladwin County Board of Commissioners, it is with pleasure and gratitude that you have taken an interest in our County!

Within this report is the "dollars and sense" behind the operations of Gladwin County. We believe that financial transparency with our residents is the key in gaining community strength and to trust in the impact that is made by the County Board of Commissioners and our Elected Officials.

This guide is meant to provide you with facts, figures and understanding of how Gladwin County uses, spends and invests our money. It is our goal to give you a complete financial overview of Gladwin County and provide you with statistical information regarding our component units (agencies outside of Gladwin County's general fund dollars) and the welfare of the County. Keep in mind that this information is just an overview. There are three appendices that are attached for more in-depth information. The first, the 2019 Complete County Audit, is the main source from which most of the overview information was collected. The Second is a copy of our "Dashboard information". The County "Dashboard" can be found in its entirety at gladwincounty-mi.gov where you can also compare Gladwin County's economic and financial stability to every County across the State of Michigan. And the third is a 2019 General Ledger printout after audit. This will show a detail of expenses and revenues by line item.

Again, welcome to Gladwin County! It is our hope that you will educate yourself in your reading and enjoy learning about our community. We would love if you became a full-time resident with us, or even just a "weekender". Either way, we know you will love our little community and all it has to offer!

Sincerely,

Sharron Smith

Sharron Smith, Chairperson

Gladwin County Board of Commissioners

WHERE CITIZEN DOLLARS GO The revenue collected in our general fund budget for 2019 was $8,291,385. There are many main revenue groups that comprise that dollar amount. The next pages provide a breakdown of the revenue and the departments that aid in its collection.

(The revenue information shared here is contained within the 2019 audit on page 15.)**

Property Taxes $4,739,798 As you can see this was a significant part of our operating revenue (51.16%). This money is paid by homeowners to their Township Treasurers then turned over to the County creating county revenue. Any taxes not collected in the year that are due are collected by the County Treasurer and/or forfeited if not paid by the homeowner.

Licenses & Permits $438,136 These fees are collected primarily at our Construction Codes and Zoning Departments when looking to build a home, structure, deck, fence, etc. The levels of collection are included in the "Charges for Service" section below.

Federal Revenue / State Revenue from grants $1,298,315 This revenue was generated through programs such as the Marine Grant, Emergency Management funding and CRP funding for the Prosecuting Attorney and Friend of Court for assistance in child support and custody matters. This revenue may also be collected through grant writing, Friend of the Court incentive fees for child support and custody cases.

State Revenue Sharing $524,973 This funding is given to Counties, Townships and Cities who are compliant with standards under the EVIP or CIP program and qualify for funding and is a part of the State Revenue as shown above.

Charges for Service $1,300,079 All the departments of the County have services that are produced for fees. Examples would be the County Clerk issuing a marriage license, the Register of Deeds recording a Quit Claim document, or the Sheriff providing you a copy of a police report. All services have a fee structure. To see the County's fee structure by department, visit our website at gladwincounty-mi.gov

Interest Earnings $9,315 This money is collected is the County has enough money to set aside for a period of time to invest.

Rent $85,000 The County owns the Central Michigan District Health Department and charges the entity a nominal fee for the use of the building. With this rent, the County is responsible for the complete maintenance of the building and any construction upkeep that is needed.

Miscellaneous $420,742 This is everything else that the County did not budget for / wasn't expecting to receive.

**Source (Appendix 1 - Page 15 of 2019 Audit)

**Source (Appendix 3 – Revenue pages 1-5)

SERVICES THAT GOVERNMENTS PROVIDE

Services are required by Statute and can be provided based on need of the residents. It is the decision of the Board of Commissioners which additional services are to be provided, and create a fee structure for those services, if not provided for by statute. Below are examples of services by department.

Animal Control Dog licenses may be purchased at regular price at the Animal Shelter. You must present a current rabies certificate to purchase any dog license. The shelter is open to view animals available for adoption between 9:30 and 4:00 Monday - Friday. Information about pets currently available for adoption at Gladwin Animal Shelter is available at Pet Finder. Officers at the Animal Shelter also handle complaints on domestic animals and livestock and assist Sheriff Deputies when called upon with an animal issue.

Circuit Court The 55th Circuit Court of Clare and Gladwin Counties are responsible for handling any civil case exceeding $25,000 in damages, Personal Protection Orders, Divorce without Minor Children, and Felony matters.

County Clerk This department has over 1500 duties by statute. Some of the primary functions are: Clerk to the Circuit and Probate Courts which involves maintaining the Court files, collecting fees and processing any filings. Clerk to the County Board of Commissioners, Jury Board and County Canvassers to name a few. This office also issues all vital records for the County including death, marriage and birth records. The County Clerk is also the Chief Election Official which handles the preparation and certification of all County elections.

Commissioners The Commissioners are the governing and policy-making body of the County Government. While Michigan Law prescribes many of its powers, duties and responsibilities, the Board is in charge of development and approval of County policy. Commissioners are elected to two-year terms in one of seven districts of Gladwin County. In 2012, by election, there are only 5 districts after consolidation.

Construction Codes The Gladwin County Construction Codes Department is responsible for administration and enforcement of state codes for building, electrical, mechanical and plumbing trades and for Soil Erosion & Sedimentation Control projects within its corporate limits. Responsibilities of the staff include processing and issuing permits as required, plan reviews and inspection of projects, documenting code violations and sending letter or correction notices to the proper individual or professional and issuing Certificates of Occupancy. (Effective January 2015 the responsibilities of this department are handled by the Soil Conservation District, with cooperation of the Gladwin County Building Official)

District Court The 80th District Court is responsible for any civil cases under $25,000 and the handling of misdemeanor cases, traffic violations and probationary matters of the District Court.

Drain Commissioner The Drain Commissioner is responsible and has jurisdiction over all established County drains and provides cleaning and maintenance of said drains.

Emergency Management The Gladwin County Office of Emergency Management is the local face of the Department of Homeland Security. It coordinates emergency and/or disaster activities within the county. Gladwin County has an emergency management plan with contingencies for all types of disaster including both man-made and natural. The plan is constantly revised and updated to make provision for changes in the community and in the nature of potential threats.

Equalization The Equalization Department, a mandated office, was established "to survey assessments and assist the Board of Commissioners in the matter of equalization of assessments..." (MCL 211.34 (3)) The law requires that all parcels be fairly and equally assessed. The Equalization Department is responsible for ensuring that each classification within each local unit is being assessed between the statutorily set limits of 49% - 50% of their True Cash Value, as established by the Annual Equalization Study.

Friend of the Court This office works with couples to establish custody, parenting time and child support upon separation or divorce. They are overseen by the Judge of Probate Court and work as an enforcement agent to the orders of the Court.

Gypsy Moth Gladwin County participates in the Michigan Cooperative Gypsy Moth Suppression Program. It is a voluntary program where monies from the Federal Government reimburse the county a percentage of the cost of running a suppression program, including the cost of spraying. (Effective January 2015, this department is being handled by the Conservation District with cooperation of the Board of Commissioners)

MSU Extension This Department is primarily a State based department, however the County works with the State on providing support staff, office area, and a small budget for the community. They offer the following programs: 4-H, Leadership classes for adult and youth, Master Gardeners, Agricultural Development and Food and Nutrition.

Probate/Family Court The 17th Probate Court handles all matters involving children including divorce, custody, child support enforcement and juvenile criminal offenses. The Judge of Probate also handles guardianship, wills and estate matters.

Prosecuting Attorney The primary responsibility of the prosecuting attorney is to authorize and prosecute all violations of state law committed with the County of Gladwin. Thus, the prosecutor's main duty is to represent the People of the State of Michigan in all criminal proceedings in the county. This representation takes place in three courts in the county: 80th District Court, 55th Circuit Court and Family Court, a division of Circuit Court (formerly Probate Court). There are many other responsibilities that the prosecutor is accountable for including over 220 statutory requirements that the prosecutor must fulfill. The prosecutor is the chief law enforcement official in the county. This means that the prosecutor makes the ultimate decision concerning whether a person will be prosecuted for a crime and what crime will be charged against an individual.

Register of Deeds This office records all deeds on sales of mortgages and provides copies of such to the public.

Sheriff's Department The office of the Sheriff is established by Michigan Constitution and is responsible for the enforcement of the laws throughout the County. His duties include the administration of the County Jail and patrol of the County roads. He operates the marine safety, jail treatment and other law enforcement related programs as allowed by statute.

Treasurer The duties and responsibilities of the Treasurer are defined by state law and authorization of the County Board of Commissioners. The Treasurer serves as the custodian of all County funds, signs all checks, collects and disperses all delinquent real property taxes as well as current Summer taxes for Secord Township; handles dog licenses & fees. The Treasurer is responsible for accounting of all revenue coming to the county, investment of idle funds, securities and monies held in financial institutions, certification of deeds, plat maps and all other documents pertaining to tax histories and litigations; also prepares for and manages the annual tax sale on behalf of the State Treasury.

Veterans The mission of the Michigan Association of County Veterans Counselors is to assist veterans and their families in obtaining any and all county, state, and federal benefits to which they are entitled. This service is best provided through the local Veterans office where the veterans programs and assistance are consolidated into an easily accessible "one-stop shopping" location.

GOVERNMENT BUDGETS – Revenues		2019 Budget	2019 Spent
101-000-402.000	*CURRENT PROPERTY TAXES*	*4,301,000*	4,418,457
101-000-403.000	PILOT TAX	2,500	5,094
101-000-404.000	BOARD REV/TAX TRIBUNAL		
101-000-407.000	PA 105 PENALTIES		86
101-000-408.000	BOARD REV/TAX TRIBUNAL		
101-000-409.000	PERSONAL TAX	200	22
101-000-425.000	TRAILER TAX FEES	1,600	1,815
101-000-429.000	COMMERCIAL FOREST RESERVE TAX	41	41
101-000-432.000	SWAMP TAX	163,000	164,577
101-000-437.000	IFT/CFT		
101-000-441.000	LOCAL COM STABILIZATION SHARE TAX	38,000	40,543
101-000-445.000	INTEREST ON TAX NOTE		
101-000-475.000	ADDRESSING PERMITS	4,800	5,250
101-000-476.301	SALVAGE INSPECTION - SHERIFF DEPARTMENT	1,000	900
101-000-477.000	BUILDING PERMITS	150,000	149,964
101-000-477.001	MECHANICAL PERMITS	53,000	64,143
101-000-477.002	PLUMBING PERMITS	25,000	28,614
101-000-478.000	ELECTRICAL PERMITS	87,000	105,026
101-000-479.000	SOIL/EROSION/SEDI/CONTROL		
101-000-480.000	TREASURERS-DOG LICENSES	30,000	23,734
101-000-481.000	ANIMAL SHELTER-DOG LICENSES	14,000	10,125
101-000-482.215	CO. CLERK - MARRIAGE LICENSES	1,900	1,395
101-000-483.000	EXPLOSIVE PERMITS		
101-000-484.000	ANIMAL SHELTER-KENNEL LICENSES	600	485
101-000-485.215	CO. CLERK- CONCEALED WEAPONS		
101-000-486.000	ZONING PERMIT FEES	15,000	15,800
101-000-486.002	ZONING APPEALS	1,300	1,200
101-000-486.003	ZONING LATE FEES		
101-000-486.004	REVENUE FROM TWP FOR ZONING	31,250	31,500
101-000-501.000	FEDERAL GRANT		
101-000-506.001	NARCOTICS/BAYANET		
101-000-509.000	EMERGENCY MANAGEMENT - PERFORMANCE GRANT	21,856	12,335
101-000-519.000	FOC - MEDICAL INCENTIVE REIMB	4,500	4,829
101-000-520.000	INCENTIVE-FOC	32,250	27,543
101-000-521.000	CRP-FRIEND OF THE COURT	145,000	117,668
101-000-522.000	PROSECUTOR - 4D REVENUE	42,250	32,711
101-000-523.000	PROSECUTOR - ABUSE & NEGLECT		
101-000-524.000	PROS ATTY - GLADWIN CITY REIMBURSE	9,000	9,000
101-000-525.000	PROSECUTOR - COST OF PROSECUTION		

101-000-528.001	CESF GRANT - COURTS		
101-000-539.131	DRUG CASE MGMT - CIRCUIT	750	385
101-000-539.136	DRUG CASE MGMT - DISTRICT		462
101-000-540.136	DRUNK DRIVING CASEFLOW - DISTRICT	14,000	6,354
101-000-541.000	JUDGES SALARY STANDARDIZATION	82,303	109,591
101-000-543.000	416-SECONDARY ROAD PATROL	49,425	23,494
101-000-544.000	MARINE SAFETY PROGRAM	14,600	
101-000-544.001	MARINE SAFETY EQUIPMENT		
101-000-545.000	DC & PC CASEFLOW ASSISTANCE		
101-000-547.000	JUDICIAL TECHNOLOGY - DIST CT		
101-000-547.001	INDIGENT DEFENCE MDCGP GRANT	138,853	144,535
101-000-560.000	FOC FUND - DL RESTORATION		
101-000-561.000	CRP-FRIEND OF THE COURT 34%		
101-000-562.000	CRP-PROSECUTOR 4E REVENUE		
101-000-564.000	JUVENILE OFFICER	27,318	27,317
101-000-565.000	WELFARE FRAUD	150	338
101-000-566.000	MI WORKS GRANT /FOC		
101-000-567.000	VICTIMS RIGHTS/ DISTRICT COURT	4,300	3,872
101-000-568.136	SOBRIETY COURT GRANTS/DONATIONS		
101-000-569.000	VICTIM'S RIGHTS GRANT - P.A.	59,305	47,166
101-000-570.000	CIGARETTE TAX		
101-000-571.000	CONVENTION FACILITY	76,000	78,698
101-000-573.000	COURT EQ REFORM/STATE REIMB	113,000	110,224
101-000-574.000	STATE REVENUE SHARING	521,800	524,973
101-000-575.000	SINGLE BUSINESS TAX		
101-000-577.000	LIQUOR LAW ENFORCEMENT	6,500	8,233
101-000-578.000	STATE OF MICHIGAN REVENUE		
101-000-578.229	STATE REVENUES - PROS ATTY		
101-000-578.255	STATE REVENUES - REMONUMENTATION	40,000	17,432
101-000-579.000	VOTER REGISTRATION	130	155
101-000-584.000	TWP CONTRIBUTION/JUNK ORD		
101-000-587.257	MSU EXTENSION DUE FROM STATE		
101-000-601.001	PROBATE COURT - 20% LATE FEE		
101-000-601.002	COUNTY CLERK-ATTORNEY FEES	51,000	52,875
101-000-601.136	DISTRICT COURT COSTS	300,000	297,579
101-000-601.141	FRIEND OF COURT COST/FEES		
101-000-601.148	PROBATE COURT COSTS	10,500	9,474
101-000-601.215	CIRCUIT COURT COSTS	42,000	40,800
101-000-602.001	DISTRICT COURT-ASSESSMENT FEES	5,000	4,077
101-000-602.002	DISTRICT CT-ORV ENFORCEMENT COUNTY	300	875
101-000-602.003	DISTRICT COURT-OVERSIGHT FEES	34,000	28,326
101-000-603.148	PROBATE CT - OVERSIGHT FEES	6,000	7,559
101-000-604.000	VENDING MACHINE SALES	300	150
101-000-606.000	ANIMAL SHELTER-FEES		
101-000-606.430	ANIMAL SHELTER SALES		
101-000-607.148	PROBATE COURT - CONTEMPT COST		

101-000-607.215	CO. CLERK - FEES	48,000	50,542
101-000-607.301	FEES - NOTARY SHERIFF	350	214
101-000-608.136	SOBRIETY COURT PARTICIPATION FEES		
101-000-608.215	CLERK - CIRCUIT CT FILING FEES	4,500	4,495
101-000-608.301	SHERIFFS FEE- BACK GROUND SEARCH	150	70
101-000-609.000	DISTRICT COURT-CIVIL FEES	57,000	55,453
101-000-609.001	DIST CT. PROBATION SUPPLEMENTAL FEES		
101-000-609.002	ADE REIMBURSEMENTS		
101-000-609.136	SOBRIETY COURT 600.8371 FILING FEES		
101-000-609.141	FRIEND OF THE COURT FEES	14,500	15,430
101-000-609.148	PROBATE COURT FEES	11,000	10,914
101-000-609.215	JURY DEMAND FEES	1,000	1,440
101-000-609.236	REGISTER OF DEED FEES	215,000	203,424
101-000-609.301	SHERIFF FEES - PAPER SERVICE	20,000	17,320
101-000-610.000	PROBATE CT - RDSS REIMBURSEMENT		
101-000-610.215	GARNISHMENT - RESTITUTION	6,000	500
101-000-611.000	PROBATE COURT ATTY REIMBURSEMENT	5,500	5,450
101-000-612.001	FRIEND OF THE COURT-SERVICE FEES	3,500	1,953
101-000-614.000	REGISTER OF DEEDS-REMONUMENTATION	350	458
101-000-616.000	REGISTER OF DEEDS-TRANSFER TAX	105,000	113,422
101-000-617.000	ZONING BOOKS		
101-000-618.000	DRAIN UTILITY & SERVICE FEES		
101-000-618.001	LAKE IMP. ADMIN FEES	800	800
101-000-618.002	DRAIN COMMISSIONER SERVICES, COPIES & FE		103
101-000-618.003	DRAIN COMMISSIONER - PERMIT FEES		
101-000-620.000	TREASURER COPY & SERVICE FEES	9,000	14,462
101-000-620.001	TAX CERTIFICATIONS	6,500	6,630
101-000-620.002	TREASURER CERTIFICATION - SPLITS		95
101-000-620.003	TREASURERS - ADMIN FEE SUM SET TAX		
101-000-620.105	ADMIN FEE - PA 105	80	
101-000-620.225	EQUALIZATION COPIES & FEES	7,000	5,210
101-000-621.000	SHERIFF DEPT - WEIGH MASTER PROGRAM	1,500	
101-000-621.148	PROBATE 25% CHILD CARE	150	74
101-000-623.003	BENCH WARRANT PICK UP/RETRIEVAL FEE		
101-000-623.004	BOND SERVICE FEE - SHERIFF DEPT.	200	10
101-000-623.005	SOM-SEX OFFENDER REGISTRATION FEE	3,000	200
101-000-623.040	NOISE ORDINANCE - BOURRET		65
101-000-623.130	SHERIFF - TWP ORDINANCE/SECORD		
101-000-623.148	FAMILY CT - DNA ASSESSMENT		5
101-000-623.215	SHERIFF-DNA SERVICE FEE	200	360
101-000-624.000	SHERIFF POLICE REPORTS	3,500	3,974
101-000-624.001	GUN REGISTRATIONS	800	517
101-000-624.002	FINGERPRINT FEE/CCW	2,500	2,520
101-000-624.003	FINGERPRINT FEE/OTHERS	2,700	3,356
101-000-624.004	STATE & FBI FINGERPRINT FEES		

101-000-625.000	CO. CLERK CIRCUIT COURT - MOTION FEES	1,700	1,470
101-000-625.001	CO. CLERK CIRCUIT COURT - SERVICE FEES	2,900	2,922
101-000-626.000	BOAT LIVERY		
101-000-627.000	INDIRECT COSTS - REVENUES	83,000	93,006
101-000-628.000	MEDICAL/CONVEYING PRISONERS	3,900	2,987
101-000-629.136	P.I.T. DISTRICT COURT	100	
101-000-629.301	P.I.T. SHERIFF DEPT	2,400	785
101-000-630.000	SET COLLECTION FEES		
101-000-635.225	EQ 1/4LY MAINTENANCE TWP/CITY	55,000	20,032
101-000-635.253	CT 1/4LY MAINTENANCE TWP/CITY		
101-000-636.000	GIS AREIAL REIMBURSEMENT		
101-000-636.225	EQ - REIMBURSEMENT SUPPLIES	3,500	19,959
101-000-636.253	TREASURER TWP/CITY REIMBURSEMENT	500	192
101-000-637.000	COUNTY TREAS/SPECIAL ORDERS		
101-000-638.000	JUROR FEE COMPENSATION	1,000	2,449
101-000-640.000	INMATE DOCTOR FEES		
101-000-641.000	INMATE NURSING FEES		
101-000-641.001	ROOM & BOARD / WORK RELEASE	6,000	8,245
101-000-641.002	ROOM & BOARD / OUT COUNTY	40,000	20,030
101-000-641.003	ROOM & BOARD / DIVERTED FELONS	50,000	32,435
101-000-641.004	ROOM & BOARD / IN COUNTY	34,000	48,719
101-000-641.005	ROOM & BOARD / WEEKENDS	18,000	18,100
101-000-641.006	ROOM & BOARD / SI	5,000	5,200
101-000-642.000	VISITATION FEES/SHERIFF DEPT	3,500	4,029
101-000-643.000	CIGARETTE SALES - SHERIFF DEPT	29,000	32,256
101-000-644.000	CON CODES - MISC DEPT REVENUE		
101-000-645.000	PHONE CARD SALES - SHERIFF DEPT	45,000	26,082
101-000-654.000	PARKS & REC/USE & ADM FEES/RENTALS	2,300	3,459
101-000-656.000	DISTRICT COURT-FORFEITURES/ORDINANCES	45,000	11,105
101-000-660.000	PAROLE VIOLATION/DETAINERS	10,000	10,396
101-000-663.148	PROB CT. 10% BOND FEE/FORFEITURES		
101-000-663.215	BOND FORFEITURE/COSTS	2,800	2,470
101-000-664.000	HEALTH DEPARTMENT RENT	85,000	85,000
101-000-665.000	INTEREST INCOME		3,649
101-000-665.105	PA 105 INTEREST	1,800	2,173
101-000-666.253	INTEREST-TREASURER		
101-000-670.000	GIS COUNTER REVENUE	3,500	720
101-000-670.226	GIS WEBSITE REVENUE	7,500	5,329
101-000-671.000	OTHER REVENUES OR REIMBURSEMENTS	24,118	84,332
101-000-671.141	OTHER REVENUE - FOC		
101-000-671.226	REIMBURSEMENT - GIS SUPPLIES		
101-000-671.257	OTHER REVENUE - MSU EXTENSION SERVICE		
101-000-671.280	OTHER REVENUES - TOWER REIMBURSEMENT		11,068
101-000-671.298	OTHER REVENUES/REIMBURSE POSTAGE	2,000	849

101-000-671.301	OTHER REVENUES - SHERIFF DEPT.	32,210	13,700
101-000-671.333	OTHER REV - COURTHOUSE SECURITY		
101-000-671.410	OTHER REVENUE - ZONING	1,000	650
101-000-671.426	OTHER REVENUES - EOC CIVIL DEF. GRANT	58,000	16,641
101-000-671.682	OTHER REVENUES - VETERAN'S DONATIONS		
101-000-673.000	SALE OF FIXED ASSETS		1
101-000-673.001	SALE OF FIXED ASSETS / VEHICLES	2,500	1,255
101-000-674.000	CONTRIBUTIONS/DONATIONS ANIMAL CONTROL		
101-000-676.000	REIMBURSEMENT -DC CT APPOINT ATTY	65,000	47,550
101-000-677.000	REIMBURSEMENT-RESTITUTION COUNTY	1,000	1,373
101-000-677.835	REIMBURSEMENT-PROSECUTOR OFFICE	1,600	862
101-000-678.001	OUT COUNTY MEDICAL REIMBURSEMENT		908
101-000-682.000	REIMBURSEMENT - RETIREES HEALTH INSURANC	49,583	39,231
101-000-683.000	HEALTH INS REIMBURSEMENT	29,360	41,240
101-000-684.000	CLARE CO/COMPUTER REIMBURSEMENT	100	
101-000-684.001	CLARE CO/POSTAGE /OFFICE REIMB	1,500	1,995
101-000-684.002	CLARE COUNTY - WAGE REIMBURSEMENT	78,425	58,600
101-000-685.000	REIMBURSEMENT-WORKMAN'S COMPENSATION	52,000	42,437
101-000-689.000	REIMBURSEMENT - MEALS		
101-000-694.136	DISTRICT CT/CASH OVER/SHORT		
101-000-694.148	PROBATE OVER/SHORT		
101-000-694.215	CLERK/CASH OVER/SHORT		
101-000-694.236	REG OF DEEDS/CASH OVER/SHORT		
101-000-694.253	TREASURERS/CASH OVER/SHORT		
101-000-694.301	SHERIFF/CASH OVER/SHORT		
101-000-694.430	ANIMAL SH/CASH OVER/SHORT		
101-000-696.000	LOAN ISSUANCE		1,335,750
101-000-699.141	TRANSFER / FRIEND OF COURT		
101-000-699.205	TRANSFER IN - MSU	101,774	100,129
101-000-699.206	TRANSFER IN - ANIMAL SHELTER	149,543	158,442
101-000-699.208	TRANSFER IN - PARKS & REC		
101-000-699.210	TRANSFER IN - EMERGENCY MGT SERVICES		
101-000-699.215	TRANSFER IN FROM FOC	68,000	68,000
101-000-699.216	TRANSFER IN - FROM E-911 MILLAGE	774,248	774,248
101-000-699.239	TRANSFER IN - GYPSY MOTH		
101-000-699.242	TRANSFER IN - BREAULT ROAD TOWER		
101-000-699.245	TRANSFER IN - COURTHOUSE PRESERVATION		
101-000-699.246	TRANSFER IN - PUBLIC IMPROVEMENT FUND		
101-000-699.256	TRANSFER IN - ROD TECH FUND		
101-000-699.258	DISASTER CONTIGENCY		

101-000-699.263	TRANSFER IN - CCW FUND	15,000	15,000
101-000-699.265	TRANSFER IN - DRUG ENFORCEMENT		
101-000-699.271	TRANSFER IN - LIBRARY		
101-000-699.275	TRANSFER IN - RSRF		
101-000-699.280	TRANSFER / E-911 4% SURCHARGE		
101-000-699.282	TRANSFER FROM WIRELESS E-911		
101-000-699.283	TRANSFER IN - COMMISSARY FUND		
101-000-699.286	TRANSFER IN - JAIL TELEPHONE		
101-000-699.287	TRANSFER IN - PROJECT FRESH		
101-000-699.290	FIA-SOC WELFARE/UNUSED APPROPRIATION		
101-000-699.291	FIA-CHILD CARE/UNUSED APPROPRIATION		
101-000-699.297	TRANSFER IN - VETERAN'S SERVICE FUND		
101-000-699.369	TRANSFER IN - BLDG AUTHORITY		
101-000-699.465	TRANSFER IN - PUBLIC WORKS FUND		
101-000-699.516	TRANSFER/ UNALLOCATED	75,000	294,300
101-000-699.517	TRANSFER IN/TAX REVERSION	204,500	204,500
Totals for dept 000 -		9,632,222	11,113,527
Dept 101 - COMMISSIONERS			
101-101-703.000	BOARD SALARIES	39,000	38,442
101-101-703.001	PER DIEM COMMISSIONERS	15,000	15,140
101-101-704.000	WAGES OF EXECUTIVE SECRETARY	37,074	37,248
101-101-705.000	COUNTY ADMINISTRATOR		
101-101-720.000	COMMISSIONERS FRINGE	24,431	22,382
101-101-727.000	SUPPLIES & PRINTING	500	732
101-101-727.001	PUBLICATIONS	600	1,226
101-101-759.000	MISCELLANEOUS	300	9,562
101-101-801.000	MEMBERSHIPS	15,700	11,264
101-101-802.000	CONTRACTURAL SERVICES - CIVIL COUNSEL	30,000	25,827
101-101-831.000	ATTY EXPENSE -CT. & LABOR ACTIVITIES	40,000	32,147
101-101-850.000	TELEPHONE	90	54
101-101-860.000	TRAVEL & TRAINING	5,000	4,175
101-101-933.000	EQUIPMENT MAINTENANCE		
Totals for dept 101 - COMMISSIONERS		207,695	198,199
Dept 131 - CIRCUIT COURT			
101-131-702.000	JUDGES STANDARDIZATION	41,152	41,152
101-131-703.000	JUDGES SUPPLEMENT		
101-131-704.000	SECRETARY SALARY	40,659	52,548
101-131-705.000	RESEARCH ATTORNEY	45,937	47,013
101-131-705.001	RESEARCH ATTORNEY - PART TIME		
101-131-706.004	PARTTIME CLERK		

101-131-720.000	CC FRINGE	90,236	80,277
101-131-727.000	SUPPLIES & PRINTING	1,500	1,888
101-131-727.002	CESF GRANT EXPENSE		
101-131-801.000	MEMBERSHIPS & SUBSCRIPTIONS	750	923
101-131-811.000	JURY FEES	2,000	
101-131-813.000	TRANSCRIPTS	2,500	1,675
101-131-815.000	WITNESS FEES	200	10
101-131-816.000	INDIGENT DEFENSE - CO SHARE	75,918	75,918
101-131-817.000	COURT APPOINTED ATTORNEYS	57,400	37,513
101-131-823.000	INTERPRETER FEES	250	
101-131-825.000	JURY FEES		
101-131-826.000	WITNESS FEES		
101-131-835.000	MEDICAL EVALUATIONS		
101-131-850.000	TELEPHONE	750	720
101-131-860.000	EDUCATION & SEMINARS	2,250	1,451
101-131-860.001	VISITING JUDGE	250	
101-131-901.000	LAW BOOKS	2,500	6,113
101-131-933.000	EQUIPMENT REPAIRS & MAINTENANCE	4,220	519
101-131-933.001	JUDICIAL TECH - EQUIPMENT		
101-131-983.000	SOFTWARE SUPPORT - LEIN ORI	3,128	3,128
101-131-983.001	COMPUTER SUPPORT	12,800	13,974
Totals for dept 131 - CIRCUIT COURT		384,400	364,822
Dept 136 - DISTRICT COURT			
101-136-702.000	JUDGES STANDARDIZATION	20,576	20,576
101-136-703.000	JUDGE - SUPPLEMENT		
101-136-704.000	MAGISTRATE SALARY	50,000	46,058
101-136-705.000	COURT REPORTER SALARY & FRINGE	37,155	38,507
101-136-706.000	WAGES OF CLERKS	87,447	98,267
101-136-706.001	WAGES OF CIVIL BOOKKEEPER	29,976	28,595
101-136-706.002	WAGES OF PROBATION OFFICER	48,146	50,395
101-136-706.004	PROBATION CLERK - PARTTIME	27,345	24,149
101-136-707.000	PROBATION CLERK		
101-136-715.000	RECOVERY COURT EXPENSE	5,000	5,000
101-136-720.000	DC FRINGE	121,697	139,007
101-136-727.000	SUPPLIES AND PRINTING	3,500	3,938
101-136-727.001	ADE SUPPLIES	400	2,222
101-136-727.002	TESTING SUPPLIES	100	38
101-136-801.000	MEMBERSHIPS AND SUBSCRIPTIONS	750	880
101-136-804.000	TRAINING	500	300
101-136-811.000	JURY FEES	1,000	83
101-136-813.000	TRANSCRIPTS	2,500	1,212
101-136-815.000	WITNESS FEES	650	931
101-136-817.000	COURT APPOINTED ATTORNEYS	7,300	8,250
101-136-823.000	INTERPRETER FEES	200	50

101-136-850.000	TELEPHONE	360	330
101-136-860.000	TRAVEL - PROBATION & ALL OTHERS	4,500	4,638
101-136-860.001	VISITING JUDGE	200	
101-136-933.000	EQUIPMENT MAINTENANCE	15,000	185
101-136-933.001	JUDICIAL TECH - EQUIPMENT		105
101-136-983.000	SOFTWARE SUPPORT - LEIN ORI		11,058
Totals for dept 136 - DISTRICT COURT		464,302	484,774
Dept 137 - P.I.T.			
101-137-715.000	RECOVERY COURT EXPENSE		
Totals for dept 137 - P.I.T.			
Dept 141 - FRIEND OF THE COURT			
101-141-703.000	FRIEND OF THE COURT REIMBURSEMENT	58,550	68,037
101-141-704.000	SPECIAL FRIEND OF COURT		
101-141-704.001	FOC OVERTIME		
101-141-705.000	CASEWORKERS	70,371	78,102
101-141-705.001	HEAD ENFORCEMENT OFFICER		
101-141-706.000	FINANCIAL OFFICER	24,055	30,096
101-141-706.001	CASE WORKER		
101-141-706.004	CLERK/PART-TIME HOURLY		
101-141-707.001	CLERK/ENFORCEMENT	29,448	31,951
101-141-720.000	FOC FRINGE	89,651	69,424
101-141-727.000	SUPPLIES AND PRINTING	1,200	809
101-141-727.001	POSTAGE		
101-141-801.000	MEMBERSHIPS AND SUBSCRIPTIONS	350	234
101-141-802.000	CONTRACT SERVICES	6,000	7,500
101-141-813.000	TRANSCRIPTS		
101-141-850.000	TELEPHONE		
101-141-850.001	MEDICAL INCENTIVES TELEPHONE		
101-141-860.000	TRAVEL	300	111
101-141-933.000	EQUIPMENT MAINTENANCE	800	528
Totals for dept 141 - FRIEND OF THE COURT		280,725	286,792
Dept 147 - JURY COMMISSION			
101-147-702.000	JURY COMMISSION WAGES	250	240
101-147-720.000	JURY FRINGE		
101-147-860.000	TRAVEL	100	78
Totals for dept 147 - JURY COMMISSION		350	318
Dept 148 - FAMILY/PROBATE COURT			

101-148-702.000	JUDGES STANDARDIZATION	20,576	20,576
101-148-703.000	JUDGES SUPPLEMENT		
101-148-704.000	SALARY OF JUDGE		
101-148-705.000	WAGES OF REGISTRAR	35,454	37,545
101-148-706.000	WAGES OF CLERK (JUV. REG/CT REPORTER)	31,740	35,290
101-148-706.001	WAGES OF JUVENILE OFFICER	40,463	45,231
101-148-706.002	CT. ADMINISTRATOR-REIMBURSEMENT	40,000	30,642
101-148-706.003	CLERK	29,448	30,031
101-148-706.004	CLERK - PARTTIME		
101-148-707.000	GUARDIANSHIP REVIEW		
101-148-720.000	PROB CT FRINGE	84,829	96,636
101-148-727.000	SUPPLIES AND PRINTING	1,200	1,587
101-148-801.000	MEMBERSHIPS AND SUBSCRIPTIONS	750	761
101-148-802.000	CONTRACTURAL SERVICES - RDSS	200	
101-148-803.000	MICROFILMING	200	179
101-148-811.000	JURY FEES	1,200	1,002
101-148-813.000	STENO SERVICES & TRANSCRIPTS	2,000	1,972
101-148-815.000	WITNESS FEES	50	
101-148-817.000	COURT APPOINTED ATTORNEYS	50,000	51,360
101-148-823.000	INTERPRETER FEES		
101-148-835.000	HEALTH SERVICES	500	
101-148-850.000	TELEPHONE		225
101-148-860.000	TRAVEL	5,500	7,663
101-148-860.001	VISITING JUDGE	100	
101-148-901.000	LAW BOOKS	600	666
101-148-933.000	EQUIPMENT MAINTENANCE	8,000	9,306
101-148-933.001	JUDICIAL TECH - EQUIPMENT		291
101-148-983.000	SOFTWARE SUPPORT - LEIN ORI		
Totals for dept 148 - FAMILY/PROBATE COURT		352,810	370,963
Dept 151 - CIRCUIT COURT PROBATION			
101-151-727.000	SUPPLIES AND PRINTING	750	771
101-151-727.001	POSTAGE	300	300
101-151-850.000	TELEPHONE		
101-151-860.000	TRAVEL		
101-151-920.000	UTILITIES		
101-151-930.000	BUILDING MAINTENANCE		
101-151-933.000	EQUIPMENT MAINTENANCE & REPAIR		
101-151-940.000	RENT		
Totals for dept 151 - CIRCUIT COURT PROBATION		1,050	1,071
Dept 191 - ELECTIONS			
101-191-704.000	CANVASSERS	100	125
101-191-705.000	SPECIAL ELECTIONS		

101-191-706.000	ELECTION STAFFING	500	473
101-191-720.000	ELECTIONS FRINGE	100	137
101-191-727.000	ELECTION SUPPLIES	2,500	6,019
101-191-727.001	SPECIAL ELECTION REIMBURSE		
101-191-860.000	TRAVEL	200	235
101-191-933.000	EQUIPMENT MAINTENANCE & REPAIR	500	959
Totals for dept 191 - ELECTIONS		3,900	7,948
Dept 212 - BUDGETING			
101-212-703.000	SALARIES		
101-212-720.000	FRINGE		783
101-212-727.000	SUPPLIES		
101-212-801.001	GRANT ADMINISTRATION	10,500	15,275
101-212-801.002	C.I.P. SERVICES		
101-212-801.003	ACTUARIAL SERVICE		
Totals for dept 212 - BUDGETING		10,500	16,058
Dept 215 - COUNTY CLERK			
101-215-703.000	SALARY OF CLERK	54,511	59,805
101-215-703.001	HOURS SUPPLEMENT - CLERK		
101-215-704.000	WAGES OF DEPUTY CLERK	37,074	35,696
101-215-704.001	WAGE OF DEPUTY CLERK/COURT	37,074	37,780
101-215-704.002	CIRCUIT COURT RECORDING SERVICES	4,378	4,489
101-215-705.000	CLERKS WAGES	60,529	62,039
101-215-705.001	DEPUTY CLERK OVERTIME		86
101-215-706.004	OVERTIME	500	
101-215-720.000	CLERK FRINGE	112,453	116,992
101-215-727.000	SUPPLIES & PRINTING	2,500	1,236
101-215-727.001	CIRCUIT COURT SUPPLIES/PRINTING	2,500	1,437
101-215-801.000	MEMBERSHIPS	560	425
101-215-850.000	TELEPHONE	360	360
101-215-860.000	TRAVEL	750	1,283
101-215-933.000	EQUIPMENT MAINTENANCE	1,200	863
101-215-983.001	SOFTWARE MAINT - FIXED ASSET		
Totals for dept 215 - COUNTY CLERK		314,389	322,491
Dept 225 - EQUALIZATION			
101-225-703.000	DIRECTOR SALARY		
101-225-703.001	SYSTEMS MANAGEMENT		
101-225-704.000	WAGES OF DATA CLERK	37,074	37,248
101-225-705.000	WAGES OF LEVEL II APPRAISER		
101-225-706.000	PART TIME CLERK	24,726	20,512

101-225-707.000	LEVEL I APPRAISER		
101-225-720.000	EQUAL FRINGE	37,291	46,331
101-225-727.000	SUPPLIES AND PRINTING	700	528
101-225-727.001	COMPUTER SUPPORT & LICENSES	500	470
101-225-727.002	REIMBURSED SUPPLIES	4,000	5,080
101-225-727.003	PUBLICATIONS	350	360
101-225-801.000	MEMBERSHIPS AND SUBSCRIPTIONS	300	385
101-225-802.000	CONTRACTURAL SERVICES	69,800	71,180
101-225-850.000	TELEPHONE		
101-225-860.000	TRAVEL & TRAINING	1,500	820
101-225-933.000	EQUIPMENT MAINTENANCE	2,300	
Totals for dept 225 - EQUALIZATION		178,541	182,914
Dept 226 - GIS			
101-226-703.000	SALARIES		
101-226-707.000	INTERN SALARY		
101-226-720.000	FRINGE		
101-226-727.000	SUPPLIES & PRINTING	725	
101-226-727.001	COMP SUPPORT/LICENSES		
101-226-727.002	REIMBURSED SUPPLIES	1,000	
101-226-801.000	MEMBERSHIPS	100	50
101-226-802.000	CONTRACTURAL SERVICES	8,000	4,500
101-226-850.000	TELEPHONE		
101-226-860.000	TRAVEL	200	
101-226-933.000	EQUIPMENT MAINTENANCE	900	
Totals for dept 226 - GIS		10,925	4,550
Dept 229 - PROSECUTOR			
101-229-703.000	PROSECUTOR SALARY	88,961	90,961
101-229-704.000	SPECIAL PROSECUTOR		
101-229-705.000	ASS'T PROSECUTING ATTORNEY	59,946	61,946
101-229-705.001	PART TIME ASST PA		
101-229-706.000	EXECUTIVE SECRETARY WAGES	37,074	37,248
101-229-706.001	OVERTIME		
101-229-706.004	PARTTIME CLERK		
101-229-707.000	PROSECUTING ATTORNEY CLERK(S)	61,732	62,750
101-229-720.000	PROS ATTY FRINGE	147,575	137,103
101-229-727.000	SUPPLIES AND PRINTING	3,000	2,904
101-229-801.000	MEMBERSHIPS AND SUBSCRIPTIONS	3,800	4,450
101-229-801.001	CONTRACT SERVICES - GLADWIN CITY	6,000	6,077
101-229-802.000	DMG BILLING PROSECUTOR	6,000	7,053
101-229-831.001	LEGAL/INVESTIGATIONS	700	30
101-229-835.000	BLOOD TESTING - CRIMINAL	500	
101-229-835.001	BLOOD TESTING - PATERNITY		
101-229-835.002	CHILD SUPPORT SPEC EXPENSE	200	1,398

101-229-835.003	VICTIM RIGHTS SERVICES	1,100	3,319
101-229-850.000	TELEPHONE		
101-229-860.000	TRAVEL	500	413
101-229-933.000	EQUIPMENT MAINTENANCE	1,700	1,497
101-229-983.000	SOFTWARE SUPPORT - LEIN ORI		
Totals for dept 229 - PROSECUTOR		418,788	417,149
Dept 236 - REGISTER OF DEEDS			
101-236-703.000	REGISTRAR SALARY	52,050	54,050
101-236-704.000	WAGES OF DEPUTY	34,125	34,024
101-236-705.000	WAGES - ROD CLERK(S)		
101-236-706.001	ROD OVERTIME		
101-236-706.004	CLERK PART-TIME HOURLY	22,030	21,382
101-236-720.000	ROD FRINGE	49,620	47,084
101-236-727.000	SUPPLIES AND PRINTING	300	65
101-236-801.000	MEMBERSHIPS	400	385
101-236-850.000	TELEPHONE		
101-236-860.000	TRAVEL	500	370
101-236-933.000	EQUIPMENT MAINTENANCE		
101-236-983.001	COMPUTER LEASE PAYMENTS		
Totals for dept 236 - REGISTER OF DEEDS		159,025	157,360
Dept 253 - TREASURER			
101-253-703.000	TREASURER SALARY	52,050	57,197
101-253-703.001	TAX BILLING PREPARATION		
101-253-704.000	WAGES OF DEPUTY	30,895	23,874
101-253-705.000	WAGES OF CLERKS	88,639	97,837
101-253-706.001	PART TIME CLERK		
101-253-706.004	OVERTIME		
101-253-720.000	TREAS FRINGE	113,910	118,271
101-253-727.000	SUPPLIES AND PRINTING	600	365
101-253-727.001	COMPUTER SUPPORT & LICENCES		
101-253-727.002	SET EXPENSES		
101-253-727.003	PAYROLL EXPENSE		
101-253-727.004	REIMBURSED SUPPLIES		
101-253-801.000	MEMBERSHIPS	250	250
101-253-803.000	MICROFILMING	540	422
101-253-831.000	DOG CENSUS - CONTRACTUAL	2,500	591
101-253-850.000	TELEPHONE		
101-253-860.000	TRAVEL	650	1,445
101-253-933.000	EQUIPMENT MAINTENANCE		
101-253-983.001	COMPUTER SUPPORT & LICENSES		
Totals for dept 253 - TREASURER		290,034	300,252

Dept 255 - STATE SURVEY & REMONUMENTATION FUND			
101-255-969.000	REMONUMENTATION	40,000	43,228
Totals for dept 255 - STATE SURVEY & REMONUMENTATION FUND		40,000	43,228
Dept 257 - COOP EXTENSION			
101-257-703.000	SALARIES		
101-257-704.000	EXTENSION EDUCATOR, AGRICULTURE		
101-257-704.001	4-H P.A.		
101-257-705.000	WAGES OF CLERK	23,376	20,082
101-257-706.001	MSU - INTERN		
101-257-706.004	PARTTIME HOURLY		
101-257-720.000	MSU FRINGE	2,233	2,262
101-257-727.000	SUPPLIES & PRINTING	200	38
101-257-801.000	MEMBERSHIPS		
101-257-802.000	MOA / CONTRACTUAL	75,515	75,515
101-257-850.000	TELEPHONE	100	
101-257-860.000	TRAVEL	50	
101-257-933.000	EQUIPMENT MAINTENANCE	300	2,893
Totals for dept 257 - COOP EXTENSION		101,774	100,790
Dept 258 - COMPUTERS			
101-258-727.000	SUPPLIES & PRINTING		
101-258-801.001	WEBSITE SERVICES	11,000	4,212
101-258-802.000	CONTRACTURAL SERVICES	50,000	50,000
101-258-804.000	TRAINING		
101-258-815.001	COMPUTER MISCELLANEOUS EXPENSE	500	570
101-258-815.002	COMPUTER SECURITY EXPENSE	2,000	
101-258-815.003	COMPUTER NETWORK INFRASTRUCTURE	15,000	5,370
101-258-815.004	COMPUTER ON-LINE PROCESSING		
101-258-815.005	HARDWARE	5,000	5,700
101-258-815.006	SOFTWARE SUPPORT	45,000	57,669
101-258-815.933	COMPUTER MAINTENANCE	54,000	34,719
101-258-850.000	TELEPHONE		
101-258-860.000	TRAVEL		
101-258-983.000	HI SPEED INTERNET		
Totals for dept 258 - COMPUTERS		182,500	158,240
Dept 265 - BUILDING & GROUNDS			
101-265-702.000	BUILDING MAINTENANCE SUPERVISOR	52,988	56,021
101-265-703.000	SALARY OF MAINTENANCE WORKER	31,663	23,009
101-265-704.000	CUSTODIANS	49,752	47,638
101-265-706.004	OVERTIME	4,000	4,286
101-265-720.000	B&G FRINGE	77,714	83,530

101-265-727.000	CUSTODIAL SUPPLIES	7,500	7,501
101-265-727.001	SUPPLIES/SHERIFF DEPT		
101-265-727.002	SUPPLIES/HEALTH DEPT		
101-265-756.000	GASOLINE	1,500	1,663
101-265-802.000	CONTRACTURAL SERVICES/GREEN THUMB		
101-265-850.000	TELEPHONE	720	630
101-265-860.000	TRAVEL		
101-265-920.000	UTILITIES	67,000	65,000
101-265-930.000	BUILDING REPAIR & MAINTENANCE	14,000	6,678
101-265-930.001	BUILDING REPAIR/MAINT-SHF DEPT		
101-265-930.002	BUILDING REPAIR/MAINT-HEALTH DEPT	2,500	955
101-265-932.000	VEHICLE REPAIR AND MAINTENANCE	2,000	640
101-265-933.000	EQUIPMENT MAINTENANCE	15,500	5,976
101-265-933.001	EQUIPMENT MAINT/SHERIFF DEPT	250	44
101-265-933.002	EQUIPMENT MAINT/HEALTH DEPT	2,900	2,157
101-265-935.000	GROUNDS CARE & MAINTENANCE	7,500	12,706
101-265-935.001	GROUNDS CARE/MAINT-SHERIFF DEPT	3,500	5,494
101-265-935.002	GROUNDS CARE/MAINT-HEALTH DEPT.	2,000	1,829
101-265-935.003	GROUNDS CARE & MAINT - TOWER	5,000	2,188
Totals for dept 265 - BUILDING & GROUNDS		347,987	327,945
Dept 275 - DRAINS			
101-275-703.000	DRAIN COMMISSIONER SALARY	30,255	30,558
101-275-704.000	DEPUTY DRAIN COMMISSIONER	18,335	14,427
101-275-705.000	DRAIN/DAM MAINT WORKER		
101-275-706.004	PART-TIME CLERK WAGES		579
101-275-707.000	MAINTENANCE - WIGGINS LAKE		738
101-275-720.000	DRAIN FRINGE	4,541	4,056
101-275-727.000	SUPPLIES AND PRINTING	350	881
101-275-727.001	SOFTWARE SUPPORT		
101-275-801.000	MEMBERSHIPS	150	150
101-275-802.000	CONTRACTURAL SERVICES		
101-275-850.000	TELEPHONE		
101-275-860.000	TRAVEL		164
101-275-933.000	EQUIPMENT REPAIR AND MAINTENANCE		
Totals for dept 275 - DRAINS		53,631	51,553
Dept 280 - SOIL CONSERVATION			
101-280-969.000	SOIL CONSERVATION DISTRICT		
Totals for dept 280 - SOIL CONSERVATION			
Dept 290 - AUDIT OF COUNTY BOOKS			
101-290-815.000	AUDIT OF COUNTY BOOKS	29,500	29,416
101-290-815.001	FINANCIAL STATEMENTS/GASB 34		

101-290-815.002	IMPLEMENTATION/GASB34 FIXED ASSETS		
Totals for dept 290 - AUDIT OF COUNTY BOOKS		29,500	29,416
Dept 296 - DUPLICATOR			
101-296-933.000	MAINTENANCE		
101-296-941.000	COPY/PRINT SUPPLIES	6,000	5,996
101-296-983.001	COPY/PRINT CONTRACT	53,000	53,946
Totals for dept 296 - DUPLICATOR		59,000	59,942
Dept 297 - TELEPHONE			
101-297-850.000	TELEPHONE EXPENSE	27,000	34,088
Totals for dept 297 - TELEPHONE		27,000	34,088
Dept 298 - MAIL DEPARTMENT			
101-298-727.000	POSTAGE & SUPPLIES	35,000	42,559
101-298-933.000	MAINTENANCE CONTRACTS	1,000	
101-298-940.000	METER RENTAL	4,000	3,487
Totals for dept 298 - MAIL DEPARTMENT		40,000	46,046
Dept 301 - SHERIFF DEPARTMENT			
101-301-703.000	SHERIFF SALARY	71,833	73,817
101-301-704.000	UNDERSHERIFF SALARY	65,902	67,722
101-301-704.001	ADMINISTRATIVE LIEUTENANT	57,579	60,158
101-301-705.000	WAGES OF DEPUTIES	376,106	370,943
101-301-706.000	WAGES OF SERGEANTS	52,916	54,679
101-301-706.001	WAGES OF ONE DETECTIVE	52,916	56,364
101-301-706.004	OVERTIME	40,000	41,491
101-301-706.005	HOLIDAY PAY	37,509	52,802
101-301-707.000	PTO PAYOUTS	10,000	
101-301-720.000	SHF FRINGE	382,037	421,117
101-301-727.000	SUPPLIES AND PRINTING	3,500	4,443
101-301-728.000	AMMUNITION	1,500	1,596
101-301-756.000	GASOLINE	35,000	29,568
101-301-757.000	DETECTIVE CLOTHING		
101-301-758.000	UNIFORMS AND ACCESSORIES	4,000	4,708
101-301-801.000	MEMBERSHIPS AND SUBSCRIPTIONS	780	40
101-301-802.000	SALVAGE INSPECTIONS - CONTRACTUAL		
101-301-804.000	TRAINING	3,000	367
101-301-808.000	DRY CLEANING	1,500	1,394
101-301-831.001	LEGAL/INVESTIGATIONS	500	111
101-301-835.000	HEALTH SERVICES	600	626
101-301-850.000	TELEPHONE STIPEND & PHONE PACK	5,600	11,272
101-301-860.000	TRAVEL	1,100	966

101-301-932.000	VEHICLE REPAIR	25,000	24,832
101-301-933.000	EQUIPMENT MAINTENANCE	7,000	6,342
101-301-983.000	COMPUTER REPAIR/MAINTENANCE	13,500	13,291
Totals for dept 301 - SHERIFF DEPARTMENT		1,249,378	1,298,649

Dept 303 - TRAFFIC ENFORCEMENT			
101-303-703.000	WAGES	52,916	52,152
101-303-706.004	OVERTIME	1,000	294
101-303-720.000	FRINGE	39,875	31,123
101-303-727.000	SUPPLIES		
101-303-756.000	GASOLINE	1,500	1,819
101-303-758.000	UNIFORMS & ACCESSORIES	500	378
101-303-808.000	DRY CLEANING	100	
101-303-850.000	TELEPHONE	360	360
101-303-932.000	VEHICLE MAINT & REPAIR	1,200	421
101-303-933.000	EQUIPMENT REPAIR & MAINTENANCE		
Totals for dept 303 - TRAFFIC ENFORCEMENT		97,451	86,547

Dept 316 - 416-SECONDARY ROAD PATROL			
101-316-704.000	OVERTIME	5,000	9,754
101-316-705.000	WAGES/OFFICER	48,548	49,536
101-316-706.005	HOLIDAY PAY	4,500	3,051
101-316-720.000	416 DEPUTY FRINGES	28,618	25,723
101-316-727.000	SUPPLIES & PRINTING		79
101-316-756.000	GASOLINE	3,500	3,132
101-316-808.000	DRY CLEANING	100	77
101-316-850.000	TELEPHONE	360	360
101-316-932.000	VEHICLE REPAIR/MAINTENANCE	1,000	1,446
101-316-933.000	EQUIPMENT	42,025	36,427
Totals for dept 316 - 416-SECONDARY ROAD PATROL		133,651	129,585

Dept 331 - MARINE LAW ENFORCEMENT			
101-331-704.000	WAGES	5,900	5,562
101-331-720.000	FRINGE	1,600	2,202
101-331-727.000	CSS & M MISCELLANEOUS		43
101-331-727.001	EQUIPMENT		
101-331-756.000	GAS AND OIL		
101-331-758.000	UNIFORMS AND ACCESSORIES	300	188
101-331-804.000	MARINE TRAINING	700	
101-331-932.000	VEHICLE EXPENSE	250	
101-331-932.001	PATROL CRAFT GAS, OIL AND MAINTENANCE	2,500	2,887
Totals for dept 331 - MARINE LAW ENFORCEMENT		11,250	10,882

Dept 333 - COURTHOUSE SECURITY			
101-333-702.000	COURTHOUSE SECURITY - WAGES	88,465	61,904
101-333-720.000	FRINGE	19,404	9,290
101-333-727.000	SUPPLIES AND PRINTING	300	112
101-333-758.000	UNIFORMS AND ACCESSORIES	1,000	536
101-333-850.000	TELEPHONE		
101-333-933.000	EQUIPMENT MAINTENANCE	1,000	5,956
Totals for dept 333 - COURTHOUSE SECURITY		110,169	77,798
Dept 351 - CORRECTIONS/JAIL			
101-351-702.000	CORRECTIONS COMMANDER/ADMIN	49,036	48,769
101-351-702.001	CORRECTIONS SGT	87,402	89,087
101-351-702.002	CORRECTIONS CORPORAL	83,242	95,743
101-351-703.000	CORRECTIONS OFFICERS	282,409	248,291
101-351-704.000	OVERTIME	75,000	92,636
101-351-705.000	HOLIDAY PAY	37,509	34,591
101-351-706.000	SECRETARY/CLERK	39,635	32,664
101-351-706.001	FRONT COUNTER - SECRETARY	39,635	36,405
101-351-706.004	PARTTIME CORRECTION OFFICERS	51,205	85,342
101-351-707.000	PTO PAYOUTS	2,000	
101-351-707.001	BAILIFFS		640
101-351-707.004	CORRECTIONS CLERK/PART-TIME		
101-351-708.000	JAIL NURSING	108,200	104,520
101-351-720.000	JAIL FRINGE	411,030	369,081
101-351-727.000	SUPPLIES	3,500	2,273
101-351-727.001	JAIL NURSE SUPPLIES	2,500	1,410
101-351-727.002	CIGARETTE PURCHASE	10,000	10,725
101-351-727.003	PHONE CARD PURCHASE		15,920
101-351-758.000	UNIFORMS AND ACCESSORIES	1,500	6,761
101-351-758.001	CLOTHING & BEDDING		
101-351-802.000	CONTRACTUAL SERVICES/NURSE		
101-351-802.001	GREEN THUMB CONTRACTURAL		
101-351-802.002	CONT SERV/PRISONER OUT COUNTY BOARDING		
101-351-802.003	TETHER CONTRACT EXPENSE		
101-351-804.000	CORRECTIONS/TRAINING	500	54
101-351-808.000	LAUNDRY		
101-351-815.000	JAIL/CORRECTIONS COMPUTER GRANT	8,000	3,200
101-351-835.000	HEALTH SERVICES	55,000	46,308
101-351-850.000	TELEPHONE	360	360
101-351-860.002	PRISONER TRANSPORTATION	750	341
101-351-901.000	LAW LIBRARY UPDATE		
101-351-920.000	UTILITIES	38,000	41,661
101-351-930.000	BUILDING MAINTENANCE	51,000	70,045

101-351-930.001	EQUIPMENT MAINTENANCE	13,000	14,996
101-351-932.000	VEHICLE MAINT & REPAIR	3,500	5,831
101-351-975.001	JAIL IMPROVEMENTS- CIGARETTE TAX		
101-351-983.000	JAIL LEIN		
Totals for dept 351 - CORRECTIONS/JAIL		1,453,913	1,457,654
Dept 355 - INMATE MEALS			
101-355-706.001	HEAD COOK		
101-355-706.002	PARTTIME COOKS		
101-355-706.004	INMATE MEALS OVERTIME		
101-355-720.000	INMT MEALS FRINGE		
101-355-727.000	SUPPLIES & PRINTING	5,000	2,150
101-355-807.000	INMATE MEALS	147,000	144,619
Totals for dept 355 - INMATE MEALS		152,000	146,769
Dept 371 - CONSTRUCTION CODES			
101-371-703.000	BUILDING OFFICIAL	46,354	46,469
101-371-704.000	BUILDING INSPECTOR		
101-371-704.001	BUILDING INSPECTOR - PART TIME		
101-371-705.000	WAGES OF SENIOR CLERK		
101-371-705.001	CLERKS (2)	31,468	31,614
101-371-706.000	ELECTRICAL INSPECTOR WAGES	29,000	37,285
101-371-706.001	BUILDING APPEALS BOARD		
101-371-706.004	ELECTRICAL PARTTIME	3,000	910
101-371-707.000	PLUMBING/MECH INSPECT	27,000	35,865
101-371-720.000	CON CODES FRINGE	58,053	62,366
101-371-727.000	SUPPLIES & PRINTING	1,000	999
101-371-727.001	CODE BOOK PURCHASES	350	100
101-371-756.000	GASOLINE	2,000	3,102
101-371-801.000	MEMBERSHIPS & SUBSCRIPTIONS	645	415
101-371-850.000	TELEPHONE	360	360
101-371-860.000	TRAVEL AND TRAINING	400	285
101-371-860.001	MILEAGE-ELECTRICAL INSPECTOR		
101-371-932.000	VEHICLE REPAIR	1,000	945
101-371-933.000	EQUIPMENT MAINTENANCE		
Totals for dept 371 - CONSTRUCTION CODES		200,630	220,715
Dept 400 - PLANNING COMMISSION			
101-400-702.000	PER DIEMS	1,100	1,000
101-400-703.000	SALARIES		
101-400-720.000	PLANNING FRINGE	100	77
101-400-727.001	PUBLICATIONS	510	369
101-400-802.000	CONTRACTURAL SERVICES	10,000	3,281
101-400-860.000	TRAVEL	525	301

Totals for dept 400 - PLANNING COMMISSION		12,235	5,028
Dept 410 - ZONING DEPARTMENT			
101-410-702.000	COMMISSION PER DIEMS		
101-410-702.001	ZONING ADMINISTRATOR	6,818	6,834
101-410-702.002	BOARD OF APPEALS PER DIEMS	1,000	825
101-410-703.001	HUD INSPECTION WAGES		
101-410-706.004	CLERK	37,074	37,328
101-410-720.000	ZONING FRINGE	21,963	22,094
101-410-727.000	ZONING SUPPLIES		
101-410-727.001	PUBLICATIONS	600	819
101-410-756.000	GASOLINE	500	470
101-410-801.000	MEMBERSHIPS		
101-410-802.000	CONTRACTURAL CONSULTING		
101-410-831.000	LEGAL/ATTY EXPENSE		439
101-410-850.000	TELEPHONE		
101-410-860.000	ZONING COMMISSION TRAVEL	400	451
101-410-932.000	VEHICLE REPAIR AND MAINTENANCE		
101-410-933.000	EQUIPMENT REPAIR AND MAINTENANCE		
Totals for dept 410 - ZONING DEPARTMENT		68,355	69,260
Dept 422 - E-911			
101-422-703.000	911 ADMINISTRATOR	52,916	51,487
101-422-703.001	ASS'T 911 ADMINISTRATOR	46,052	50,969
101-422-704.000	DISPATCHERS (9)	311,013	302,091
101-422-705.000	PART TIME DISPATCHERS		
101-422-706.000	HOLIDAY PAY	23,000	32,082
101-422-706.004	OVERTIME	40,000	48,616
101-422-707.000	PTO PAYOUTS		
101-422-720.000	911 FRINGE	267,767	283,778
101-422-727.000	SUPPLIES & PRINTING	3,000	2,874
101-422-756.000	GASOLINE		
101-422-758.000	UNIFORMS & ACCESSORIES		
101-422-801.000	MEMBERSHIPS	200	125
101-422-804.000	TRAINING	500	
101-422-808.000	DRY CLEANING		
101-422-835.000	HEALTH SERVICES		
101-422-850.000	TELEPHONE	1,300	1,080
101-422-860.000	TRAVEL	500	
101-422-920.000	911 UTILITIES	16,500	13,953
101-422-932.000	VEHICLE MAINT & REPAIR		
101-422-933.000	EQUIPMENT MAINTENANCE	10,000	3,380
101-422-983.000	LEIN	1,500	
101-422-983.001	911 TCP/IP LEIN LINE		
Totals for dept 422 - E-		774,248	790,435

911

Dept 426 - EMERGENCY MANAGEMENT			
101-426-703.000	SALARY OF COORDINATOR	34,000	28,246
101-426-703.001	EMG MANG SPECIAL GRANT WAGE		
101-426-704.000	DISASTER WAGES	1,150	
101-426-705.000	ASS'T DIRECTOR		
101-426-720.000	EMG MANG FRINGE	8,094	7,379
101-426-720.001	SPECIAL GRANT FRINGES		
101-426-727.000	SUPPLIES & PRINTING	1,000	465
101-426-727.001	DISASTER SUPPLIES	1,500	394
101-426-756.000	GASOLINE	300	60
101-426-801.000	MEMBERSHIPS	25	
101-426-802.000	CONTRACTURAL SERVICES	3,200	3,000
101-426-804.000	TRAINING	1,300	
101-426-850.000	TELEPHONE	1,200	739
101-426-860.000	TRAVEL	800	1,812
101-426-920.000	UTILITIES		
101-426-932.000	VEHICLE MAINT & REPAIR		
101-426-933.000	EQUIPMENT MAINTENANCE	1,500	1,214
Totals for dept 426 - EMERGENCY MANAGEMENT		54,069	43,309
Dept 430 - ANIMAL CONTROL			
101-430-703.000	AN. CONTROL OFF. SALARY	42,561	44,720
101-430-704.000	ASST. AN. CONTROL OFF. WAGES	31,468	32,341
101-430-705.000	PART TIME CLERK		
101-430-706.004	ANIMAL SHELTER OVERTIME	1,000	117
101-430-720.000	AN SHELT FRINGE	56,654	54,561
101-430-727.000	SUPPLIES	3,500	2,735
101-430-756.000	GASOLINE	2,000	2,575
101-430-757.000	CLOTHING ALLOWANCE	900	339
101-430-802.000	CONTRACTUAL SERVICES/CUSTODIAL	3,600	3,240
101-430-829.000	DOG CENSUS		
101-430-850.000	TELEPHONE	360	360
101-430-860.000	TRAVEL	1,000	734
101-430-920.000	UTILITIES	3,500	3,470
101-430-930.000	BUILDING MAINTENANCE	1,500	5,126
101-430-932.000	VEHICLE MAINTENANCE	1,500	1,242
Totals for dept 430 - ANIMAL CONTROL		149,543	151,560
Dept 434 - LIVESTOCK			
101-434-955.000	LIVESTOCK CLAIMS		
Totals for dept 434 - LIVESTOCK			

Dept 441 - DPW			
101-441-703.000	SALARY OF DIRECTOR	500	500
101-441-704.000	PERDIEM OF COMMITTEE	250	
101-441-720.000	DPW FRINGE	50	38
101-441-727.000	SUPPLIES & PRINTING		
101-441-850.000	TELEPHONE		
101-441-860.000	TRAVEL		
Totals for dept 441 - DPW		800	538
Dept 445 - DRAINS AT LARGE			
101-445-935.000	DRAINS AT LARGE	8,000	13,883
Totals for dept 445 - DRAINS AT LARGE		8,000	13,883
Dept 601 - PUBLIC HEALTH			
101-601-969.000	HEALTH DEPARTMENT	184,961	188,248
101-601-969.001	PUBLIC HEALTH PREVENTION PROGRAMS	500	66
101-601-969.002	MEDICAID DENTAL PROGRAM		
Totals for dept 601 - PUBLIC HEALTH		185,461	188,314
Dept 605 - CONTAGEOUS DISEASES			
101-605-835.000	HOSPITAL CARE	500	350
101-605-835.001	MEDICAL SUPPLIES		
Totals for dept 605 - CONTAGEOUS DISEASES		500	350
Dept 631 - SUBSTANCE ABUSE			
101-631-969.000	MID STATE SUBSTANCE ABUSE	36,333	39,349
Totals for dept 631 - SUBSTANCE ABUSE		36,333	39,349
Dept 648 - MEDICAL EXAMINER			
101-648-703.000	MEDICAL EXAMINER SALARY	7,200	7,200
101-648-704.000	DEPUTY MEDICAL EXAMINER SALARY		
101-648-835.000	AUTOPSIES	65,000	67,008
Totals for dept 648 - MEDICAL EXAMINER		72,200	74,208
Dept 649 - MENTAL HEALTH			
101-649-969.000	MIDLAND-GLADWIN MENTAL HEALTH	91,531	91,531
Totals for dept 649 - MENTAL HEALTH		91,531	91,531

Dept 661 - MENTAL HEALTH-PUBLIC GUARDIANSHIPS			
101-661-969.000	MENTAL HEALTH-PUBLIC GUARDIANSHIPS	16,800	19,740
Totals for dept 661 - MENTAL HEALTH-PUBLIC GUARDIANSHIPS		16,800	19,740
Dept 682 - VETERANS			
101-682-703.000	DIRECTOR SALARY	34,863	35,112
101-682-704.000	VETERANS COMMITTEE	1,200	1,275
101-682-705.000	COUNTY COUNSELOR		
101-682-706.000	CONTRACTUAL EMPLOYEE	2,382	7,078
101-682-707.000	VACATION HELP		
101-682-720.000	VETERANS FRINGE	20,225	18,190
101-682-727.000	SUPPLIES AND PRINTING	1,250	1,402
101-682-801.000	MEMBERSHIPS	150	125
101-682-802.001	VETERANS GRANT EXPENSE		(5,773)
101-682-810.000	FTC VETS SUPPLIMENT FUNDING	2,500	4,117
101-682-833.000	VETERANS BURIAL	14,000	18,600
101-682-833.001	HEADSTONE PLACEMENT	350	250
101-682-833.002	FLAGS	2,000	759
101-682-850.000	TELEPHONE		
101-682-860.000	TRAVEL & TRAINING	3,325	2,622
101-682-933.000	EQUIPMENT MAINTENANCE	250	
Totals for dept 682 - VETERANS		82,495	83,757
Dept 756 - PARKS AND RECREATION			
101-756-705.000	PER DIEMS		
101-756-720.000	P&R FRINGE		
101-756-727.000	SUPPLIES		
101-756-756.000	GASOLINE		
101-756-802.000	CONTRACTURAL SERVICES/CARETAKER		
101-756-850.000	TELEPHONE		
101-756-860.000	TRAVEL		
101-756-920.000	UTILITIES	3,500	2,668
101-756-932.000	VEHICLE REPAIR & MAINTENANCE		
101-756-933.000	EQUIPMENT MAINTENANCE & REPAIR		
101-756-935.000	GROUNDS CARE & MAINTENANCE		
Totals for dept 756 - PARKS AND RECREATION		3,500	2,668
Dept 851 - INSURANCE/BONDS			
101-851-720.000	INSURANCE	174,872	191,229
101-851-720.001	BONDS		
101-851-720.002	HRA REIMBURSEMENTS	103,785	80,089
Totals for dept 851 - INSURANCE/BONDS		278,657	271,318

Dept 852 - HEALTH INSURANCE			
101-852-720.006	RETIREES PREMIUMS	181,947	173,441
Totals for dept 852 - HEALTH INSURANCE		181,947	173,441
Dept 861 - RETIREMENT			
101-861-720.000	EMPLOYEE RETIREMENT	30,000	30,000
Totals for dept 861 - RETIREMENT		30,000	30,000
Dept 897 - AIRPORT GRANT MATCH			
101-897-969.000	AIRPORT	12,500	25,000
101-897-969.001	AIRPORT GRANT MATCH		
Totals for dept 897 - AIRPORT GRANT MATCH		12,500	25,000
Dept 900 - CAPITAL OUTLAY			
101-900-720.000	FRINGE		
101-900-970.001	CAPITAL IMPROVEMENTS		1,190,908
101-900-970.002	FLOOD EXPENDITURES		
101-900-970.101	COMMISSIONERS CAPITAL OUTLAY		
101-900-970.131	CIRCUIT COURT CAPITAL OUTLAY		399
101-900-970.132	CIRCUIT COURT REPORTER CAPITAL OUTLAY		
101-900-970.136	DISTRICT COURT - CAPITAL OUTLAY		
101-900-970.141	FRIEND OF COURT CAPITAL OUTLAY	7,250	7,123
101-900-970.148	PROBATE COURT CAPITAL OUTLAY		
101-900-970.151	CIRCUIT COURT PROBATION CAPITAL OUTLAY		
101-900-970.191	ELECTION CAPITAL OUTLAY		
101-900-970.215	CLERK CAPITAL OUTLAY		
101-900-970.223	CONTROLLER CAP OUTLAY		
101-900-970.225	EQUALIZATION CAPITAL OUTLAY		
101-900-970.229	PROSECUTING ATTORNEY - CAPITAL OUTLAY	31,755	23,722
101-900-970.236	REGISTER OF DEED CAPITAL OUTLAY		
101-900-970.253	TREASURER CAPITAL OUTLAY		
101-900-970.257	COOPERATIVE EXTENSION CAPITAL OUTLAY		
101-900-970.258	COMPUTER EQUIPMENT CAPITAL OUTLAY		
101-900-970.265	BUILDING & GROUNDS CAPITAL OUTLAY	33,000	25,254
101-900-970.270	PROFESSIONAL BUILDING CAPITAL OUTLAY		

101-900-970.275	DRAIN COMMISSIONER'S CAPITAL OUTLAY		
101-900-970.296	DUPLICATOR		
101-900-970.297	TELEPHONE CAPITAL OUTLAY		
101-900-970.301	CAPITAL OUTLAY-SHERIFF		17,123
101-900-970.303	TRAFFIC ENFORCEMENT		
101-900-970.316	416 GRANT		
101-900-970.331	MARINE CAPITAL OUTLAY		
101-900-970.333	COURT OFFICER CAPITAL OUTLAY		
101-900-970.351	CAPITAL OUTLAY-CORRECTIONS/JAIL		
101-900-970.355	JAIL MEAL PROGRAM CAPITAL OUTLAY		
101-900-970.371	CONSTRUCTION CODE CAPITAL OUTLAY		
101-900-970.410	ZONING CAPITOL OUTLAY		
101-900-970.422	CENTRAL DISPATCH CAPITAL OUTLAY		
101-900-970.426	EMERGENCY MANAGEMENT CAPITAL OUTLAY		
101-900-970.430	CAPITAL OUTLAY-ANIMAL CONTROL		
101-900-970.441	DPW CAPITAL OUTLAY		
101-900-970.682	VETERANS CAPITAL OUTLAY		
101-900-970.756	PARKS & RECREATION		
101-900-981.000	LEASED VEHICLES		
101-900-981.265	VEHICLE REPLACEMENT - B&G		
101-900-981.301	SHERIFF VEHICLE REPLACEMENT	42,025	34,338
101-900-981.371	CONSTRUCT CODE VEHICLE REPLACEMENT		
101-900-981.430	ANIMAL SHELTER VEHICLE REPLACEMENT		
Totals for dept 900 - CAPITAL OUTLAY		114,030	1,298,867

Dept 965 - MISC APPROPRIATIONS			
101-965-998.208	PARKS & RECREATION		
101-965-998.231	JUDICIAL MANAGEMENT FUND		
101-965-998.244	ECONOMIC DEV. ADMIN. FUND	5,000	5,000
101-965-998.246	PUBLIC IMPROVEMENTS		
101-965-998.255	REMONUMENTATION		
101-965-998.258	DISASTER CONTINGENCY APPROPRIATION		
101-965-998.269	LAW LIBRARY	9,000	10,400
101-965-998.271	LIBRARY		
101-965-998.290	SOCIAL SERVICES WELFARE FUND	1,200	1,200
101-965-998.291	SOCIAL SERVICES CHILD CARE		50,000
101-965-998.292	CHILD CARE PROBATE CARE	75,000	50,000
101-965-998.293	SOLDIERS & SAILORS RELIEF	1,250	1,250
101-965-998.296	VETERANS MEMORIAL	300	300
101-965-998.297	VETERANS SERVICE		(1,998)
101-965-998.517	TAX REVERSION 1/2 WAGES 1 CLERK		
101-965-998.802	LAKE LEVEL REVOLVING		
101-965-998.841	APPROPRIATION TO WIGGINS LAKE LEVEL		

Totals for dept 965 - MISC APPROPRIATIONS		91,750	116,152
Dept 999 - DEFAULT ACCOUNT			
101-999-999.999	DEFAULT ACCOUNT/RESOLVE		
Totals for dept 999 - DEFAULT ACCOUNT			
Total - Function Unclassified		9,632,222	10,884,216
TOTAL APPROPRIATIONS		9,632,222	10,884,216
NET OF REVENUES/APPROPRIATIONS - FUND 101			229,311
BEGINNING FUND BALANCE		635,075	635,075
ENDING FUND BALANCE		635,075	864,386

**Source (Appendix 3 – 2019 General Ledger Printout)

BREAKDOWN OF HOW WE SPEND OUR MONEY – By Designation **

Legislative - $198,198

Judicial - $1,519,937

General Government – $2,260,744

Public Safety – $4,488,190

Public Works – $14,421

Health and Welfare – $498,591

Capital Outlay – $1,298,867

Recreation and Culture – $2,668

Other - $499,759

****Source (Appendix 1 – Page 15 of 2019 Audit)

NUMBER OF GOVERNMENT EMPLOYEES

In 2019, the County employed 94 individuals on a full-time basis, with an additional 59 individuals that served as committee members or part-time employees. The County continues to monitor their status each year to identify if employees can be added, or services increased.

DIFFERENCE IN PUBLIC AND PRIVATE SECTOR COMPENSATION

There is a large difference in the Public and Private section when is comes to providing wages and fringe benefits to employees. In the instance of the County, the Board of Commissioners must fund wages and fringes based on revenue generated and then bargain with the majority of the employees who fall under a Union Contract. The County's revenue is primarily based on the economic structure of the County and the State, if either is poor, then the County will be short on revenue. This may create an expenditure cut of an employee position(s) or the bargaining of different wage and fringe benefits within their contract. On the Private sector side, the employer is able to adjust revenues without the worry of state mandates or statutes. The employer is also able to pay their employees based on demand and success of their business without the restriction of possible union contracts or economic factors.

Michigan's Fiscal Health

RESERVES AND MAJOR FUND BALANCES *****

Ending December 31, 2019, the General Fund had a Fund Balance of $858,080, which had a increase from 2018 by $242,187. This increase resulted from the combination of a 0.81% decrease in revenues, an 9.5% increase in expenditures and a 120% increase in net transfers in of the General Fund.

Gladwin County has reserve funds that are designated for specific use. The funds include, but not considered inclusive of all funds: Tax Reversion - $549,813, Tax Revolving Accounts - $766,567.

***** Source (Appendix 1 – Pages 9, 10, and 18 of the 2019 Audit)

DEBT LEVELS

Per the 2019 Audit, Gladwin County has the following listed debt for the General Fund Operations:

General Obligation Bonds - $1,090,000

Vested Employee Benefits - $193,714

There are other debts listed as part of the audit. Those are from the County's component units that we write debt, and collect tax for, but are not responsible for the payments from our General Fund. Those are Road Commission, Department of Public Works, Drain Commissioner and City-County Transit.

*****Source (Appendix 1 - Page 40 of 2019 Audit)

PENSION AND OTHER RETIREE BENEFITS

The County has structured the retirees' health plan through the Union contract as follows: Retirees with 10 years of full-time service earn 70% of the cost of the retiree's healthcare. Employees with 20 years of full-time service earn 80% of the cost. Open enrollment forms are mailed to the retiree and their selection is made. The form includes their portion of qualifying costs and a monthly rate for the difference that retiree will be responsible for re-payment to the County. The line item for retiree health care reimbursement in the General Fund is 101-000-682.000.

Gladwin County uses MERS for their retirement/pension service. Every two years an actuarial is prepared to ensure that the County has put enough into the fund for future retiree compensation. The County has made several revisions to their MERS plan in the 2 years, including offering a lower retirement plan (C-1) to all new employees hired after 1-1-2013 along with increasing the county employee portion from 3.8% to 5.0% to offset the County's costs.

Current balances to the MERS Pension Plan and OPEB obligations are currently at the following levels for 2019: MERS Pension - $757,546 with $562,826 from employer contributions and $194,720 in employee contributions (page 45 of 2019 audit) OPEB - $469,223 (page 57 of 2019 audit). Both services are covered and paid for from the general fund budget on an annual basis. The MERS funding is currently stable, and balances to retirement liability are decreased each year. Any OPEB costs are paid each year as billed, showing a 100% funding. The County is currently in a payment plan with MERS to pay an additional $30,000 each year toward their MERS deficit and has recently acted to close any groups from taking an early retirement through the purchase of service credits. This will assist in shrinking the deficit significantly.

PUBLIC BUDGET GAP

According to the 2019 Audit, and 2019 General Ledger, the County of Gladwin spent less in expenditures than the revenue collected by $659,752 which is a $252,052 increase from 2018. Each year the County has taken measures to reduce the amount of reserves used to balance their budget. The 2020 Board has acted to make the necessary building improvements. These measures will result in

energy efficiency savings that are equal or greater than the payment. The Board has taken careful consideration in their budgeting process for capital projects and identified potential spending for repairs with their 2020 budget which should result in positive efforts. This includes a three-year plan that has outlined the purchase of required equipment and capital improvement projects. The County has completed the first year of a three-year plan with lighting, windows and heating units to increase efficiency.

How This Report Was Developed

The goal of this report was to provide the public with as much information as possible on the revenues, expenditures, and other financial activities of state and local governments. Questions on the contents of this report should be directed to the Chairman of the Board and addressed to the following information:

Sharron L. Smith, Chairman

401 West Cedar Avenue

Gladwin, MI 48624

commissioner@gladwincounty-mi.gov

989-426-4821

DATA SOURCES AND NOTES

SOURCES: **2019 Complete Audit**

Municipal Performance Dashboard

2019 General Ledger Report Dated 12-31-19

Appendix #1

County of Gladwin, Michigan

BASIC FINANCIAL STATEMENTS

December 31, 2019

COUNTY OF GLADWIN, MICHIGAN

BOARD OF COMMISSIONERS

Sharron Smith
Chairman

Ron Taylor	Commissioner
Joel Vernier	Commissioner
Kyle Grove	Commissioner
Rick Grove	Commissioner

OTHER OFFICIALS

Laura Brandon-Maveal Clerk	Christy VanTiem Treasurer
Ann Manning-Clayton Register of Deeds	Robert Evans Drain Commissioner
Michael Shea Sheriff	Aaron W. Miller Prosecuting Attorney

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ANDERSON, TACKMAN & COMPANY, PLC
CERTIFIED PUBLIC ACCOUNTANTS

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DIVISION FOR CPA FIRMS
MEMBER MACPA
OFFICES IN
MICHIGAN & WISCONSIN

INDEPENDENT AUDITOR'S REPORT

To the Board of Commissioners
County of Gladwin
Gladwin, Michigan

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information, of the County of Gladwin, Michigan, as of and for the year ending December 31, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Gladwin County Road Commission and Gladwin City-County Transit, which represent 93 percent, 93 percent, and 94 percent, respectively, of the assets, net position, and revenues of the discretely presented component units. Those statements were audited by other auditors whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for the Gladwin County Road Commission and Gladwin City-County Transit, is based solely on the reports of the other auditors. We conducted our audit in accordance with 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

16978 S. RILEY AVENUE
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(906) 495-5952 / FAX 495-7312
E-mail: antack@antack.com

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, based on our audit and the report of other auditors, the 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 of Gladwin, Michigan, as of December 31, 2019, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, employee retirement benefit systems and budgetary comparison information on pages 4 through 11, pages 66 through 68, and pages 69 through 75 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. 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.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County of Gladwin, Michigan's basic financial statements. The combining nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining nonmajor fund financial statements are 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. Such 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 nonmajor fund financial statements are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

To the Board of Commissioners
Gladwin County

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 22, 2020, on our consideration of the County of Gladwin, Michigan'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 of Gladwin, Michigan'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 of Gladwin, Michigan's internal control over financial reporting and compliance.

Anderson, Tackman & Co. PLC

Anderson, Tackman & Company, PLC
Certified Public Accountants
Kincheloe, Michigan

June 22, 2020

Management's Discussion and Analysis

As management of Gladwin County, Michigan (County), we offer readers of the County's financial statements this narrative overview and analysis of the financial activities of the County for the year then ended December 31, 2019. 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

- The net position of the County was a deficit of $7,903,055 as of December 31, 2019. The negative unrestricted net position resulted from the adoption of GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions (OPEB)*, and the effect of the OPEB liability on the County's net position.

- The County's total net position decreased by $603,191 during 2019.

- As of the close of the current year, the County's governmental funds (this includes the general fund, special revenue, debt service, and capital projects funds) reported combined ending fund balances of $5,602,057, an increase of $242,187 in comparison with the prior year. Approximately 15.3% of this total amount, or $858,080, is available for spending at the County's discretion (assigned or unassigned fund balance).

- At the end of the current year, the general fund had an unassigned fund balance of $858,080 or 8.0% of total general fund expenditures.

- The County's total long-term debt, excluding delinquent tax notes, and vested employee benefits increase by $1,335,750 due receiving lease proceeds for energy upgrades.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the County's basic financial statements. The County's basic financial statements are comprised of five components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements, 4) required supplementary information, and 5) other information. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements. The government-wide financial statements are designed to provide readers with a broad overview of the County's finances, in a manner similar to a private-sector business. The statement of net position presents information on all of the County's assets, liabilities, and deferred inflows/outflows, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

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

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

The government-wide financial statements include not only the County itself (known as the primary government), but also a legally separate Road Commission, Department of Public Works, Drain Commission, Land Bank Authority, and City-County Transit for which the County is financially accountable. Financial information for these component units is reported separately from the financial information presented for the primary government itself. The Gladwin County Building Authority, although legally separate, functions for all practical purposes as a department of the County, and therefore has been included as an integral part of the primary government.

The government-wide financial statements can be found on pages 12-13 of this report.

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

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

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the County'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 31 individual governmental funds. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances for the General Fund, Emergency Medical Services Fund, E-911 Millage Fund, Wireless E-911 Fund, and Senior Citizens Program Fund, each of which is considered to be a major fund. Data from the other 26 governmental funds are combined into a single aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

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

The basic governmental fund financial statements can be found on pages 14-15 of this report.

Proprietary funds. The County maintains one type of proprietary fund: enterprise funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The County uses enterprise funds to account for its various delinquent tax revolving and revision fund operations.

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 Tax Revision and the 2019 Tax Revolving Fund, both of which are considered to be major funds. Data from the other proprietary funds are combined in separate single aggregated presentations in the proprietary fund financial statements. Individual fund data for each of these nonmajor enterprise funds is provided in the form of combining statements elsewhere in this report.

The basic proprietary fund financial statements can be found on pages 17-19 of this report.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the County. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

The basic fiduciary fund financial statements can be found on page 20 of this report.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 23 - 65 of this report.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the County's defined benefit pension plan, its postemployment health benefits schedule of funding progress and employer contributions, and the major funds' budgetary comparison schedules. The combining statements referred to earlier in connection with nonmajor governmental funds are presented immediately following the required supplementary information.

Government-Wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of the County's financial position. As the following table demonstrates, the County's net position was a deficit of $7,903,055 as of December 31, 2019.

Statement of Net Position

	Governmental Activities		Business-type Activities		Total	
	2018	2019	2018	2019	2018	2019
Current Assets	$ 8,318,668	$ 8,212,062	$ 3,587,790	$ 3,314,798	$ 11,906,458	$ 11,526,860
Capital Assets	828,754	2,008,392	-	-	828,754	2,008,392
Total Assets	9,147,422	10,220,454	3,587,790	3,314,798	12,735,212	13,535,252
Deferred Outflows of Resources	904,286	59,745	-	-	904,286	59,745
Current Liabilities	344,320	380,685	1,145,246	910,000	1,489,566	1,290,685
Noncurrent Liabilities	16,879,738	17,302,850	-	-	16,879,738	17,302,850
Total Liabilities	17,224,058	17,683,535	1,145,246	910,000	18,369,304	18,593,535
Deferred Inflows of Resources	2,543,058	2,904,517	-	-	2,543,058	2,904,517
Net Position						
Net Investment in Capital Assets	828,754	672,642	-	-	828,754	672,642
Restricted	4,620,245	4,644,328	-	-	4,620,245	4,644,328
Unrestricted	(15,164,407)	(15,624,823)	2,442,544	2,404,798	(12,721,863)	(13,220,025)
Total Net Position	$ (9,715,408)	$ (10,307,853)	$ 2,442,544	$ 2,404,798	$ (7,272,864)	$ (7,903,055)

The largest portion of the County's net position, $4,644,328, represents resources that are subject to external restrictions on how they may be spent. An additional portion of net position, $672,642 reflects the County's investment in capital assets (i.e., land, buildings and improvements, vehicles and boats, and equipment and furniture); less 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. The final net position, a deficit of $(13,220,025) is considered unrestricted. Of this amount, $(7,820,240) represents negative unrestricted net position created by the recording the net OPEB obligation as required by GASB 75.

As of December 31, 2019, the County is reporting a negative balance in net position for the government as a whole.

Gladwin County's Changes in Net Position

	Governmental Activities		Business-type Activities		Total	
	2018	2019	2018	2019	2018	2019
Program Revenues						
Charges for Services	$ 2,704,358	$ 2,467,942	$ 651,544	$ 678,942	$ 3,355,902	$ 3,146,884
Operating Grants and Contributions	1,187,542	1,158,759	-	-	1,187,542	1,158,759
General Revenues						
Taxes	6,408,353	6,635,291	-	-	6,408,353	6,635,291
State Revenue Sharing	520,220	524,973	-	-	520,220	524,973
Investment Earnings	38,201	40,498	5,097	5,492	43,298	45,990
Rent	85,241	88,459	-	-	85,241	88,459
Other Income	-	-	-	-	-	-
Total Revenues	10,943,915	10,915,922	656,641	684,434	11,600,556	11,600,356
Program Expenses						
Legislative	253,729	199,268	-	-	253,729	199,268
General Government	2,466,306	2,496,303	-	-	2,466,306	2,496,303
Judicial	1,640,598	1,588,792	-	-	1,640,598	1,588,792
Public Safety	4,855,506	4,848,622	-	-	4,855,506	4,848,622
Public Works	28,139	14,737	-	-	28,139	14,737
Health and Welfare	1,887,375	2,226,728	-	-	1,887,375	2,226,728
Community and Economic Development	125,267	104,461	-	-	125,267	104,461
Recreation and Culture	2,711	3,430	-	-	2,711	3,430
Other Expenses	646,745	524,826	-	-	646,745	524,826
Delinquent Tax	-	-	117,187	48,399	117,187	48,399
Tax Foreclosure	-	-	151,154	174,981	151,154	174,981
Total Expenses	11,906,376	12,007,167	268,341	223,380	12,174,717	12,230,547
Excess (Deficiency)	(962,461)	(1,091,245)	388,300	461,054	(574,161)	(630,191)
Transfers	278,878	498,800	(278,878)	(498,800)	-	-
Changes in Net Position	(683,583)	(592,445)	109,422	(37,746)	(574,161)	(630,191)
Net Position - Beginning (As Restated)	(9,031,825)	(9,715,408)	2,333,122	2,442,544	(6,698,703)	(7,272,864)
Net Position - Ending	$ (9,715,408)	$ (10,307,853)	$ 2,442,544	$ 2,404,798	$ (7,272,864)	$ (7,903,055)

The County's net position decreased by $630,191 during the current year; a $592,445 decrease for governmental activities and a $37,746 decrease for business-type activities.

Governmental activities. Governmental activities decreased the County's net position by $683,583. Key elements of this decrease are as follows:

- Revenues decrease compared to the prior year by $27,993, or .26%.
- Expenses increased compared to the prior year by $100,791 or .85%.
- Net transfers received from business-type activities increased compared to the prior year by $219,922 or 78.9%. This was a result of transfers received from the various delinquent tax funds in the current year.
- Expense from Pension and OPEB obligation decreased net position by $31,636 and $301,125 respectively.

Business-type activities. Business-type activities increased the County's net position by $109,422. Key elements of this increase are as follows:

- Revenues increase compared to the prior year by $27,793, or 4.23%. The increase was a result of slightly higher collection fees, proceeds of land sales, interest on property taxes, and other various fees.
- Expenses decreased compared to the prior year by $44,961 or 16.8%. The decrease was a result of lower board of review adjustments, fees, and charges.
- Net transfers to governmental activities increased by $219,922, or 78.9%.

Financial Analysis of the County's Funds. As noted earlier, the County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds. The focus of the County'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 measurement of County's net resources available for spending at the end of the year.

As of December 31, 2019, the County's governmental funds reported combined ending fund balances of $5,602,057, an increase of $242,187 in comparison with the prior year. Approximately 85% of the ending fund balances is subject to the underlying limitations applicable to the particular special revenue, debt service, or capital projects fund and is not available for new spending because it has already been spent or has been restricted or assigned for various functions/activities. The remaining 15% of the total fund balance amount constitutes unassigned fund balance, which is available for spending at the County's discretion.

The General Fund is the chief operating fund of the County. At the end of the current year, the unassigned fund balance of the General Fund was $858,080 while total fund balance amounted to $911,804. As a measure of the General Fund's liquidity, it may be useful to compare unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 8.0% of total General Fund expenditures, while total fund balance represents approximately that same amount.

The fund balance of the County's General Fund increased by $252,052 during the current year. This increase resulted from the combination of a 0.81% decrease in revenue, an 9.5% increase in expenditures, and a 120% increase in the net transfers and lease proceeds in of the General Fund.

The Emergency Medical Services fund had a decrease in fund balance for the current year of $248,062, for an ending total of $1,828,085.

The E-911 Millage fund had a decrease in fund balance for the current year of $27,036 for an ending total of $669,840. This decrease was primarily the result of transfers out and expenditures in excess of property taxes collected.

The Wireless E-911 fund had an increase in fund balance for the current year of $162,129 for an ending total of $1,117,902. This increase was primarily the result of an increase of revenue over expenditures.

The Senior Citizens Program fund had an increase in fund balance for the current year of $56,165 for an ending total of $63,971. This increase was primarily the result of an increase of property taxes collected.

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

Unrestricted net position of the Tax Revision fund at the end of the year amounted to $549,813, unrestricted net position of the Unallocated Tax Revolving fund at the end of the year amounted to $766,567, and unrestricted net position of the 2019 Tax Revolving fund at the end of the year amounted to $119,089. The combined unrestricted net position of the non-major enterprise funds was $969,329 at the end of the year. The Tax Revision fund had a decrease in net position for the year of $115,332. The Unallocated Tax Revolving fund had a decrease in net position for the year of $292,458. The 2019 Tax Revolving fund had an increase in net position for the year of $119,089. The combined increase in net position of the non-major enterprise funds was $250,955 for the year. The increases in the enterprise funds were largely a result of decreased expenses and transfers out of the various funds.

General Fund Budgetary Highlights

Overall, during the year, General Fund revenues (revenue and other financing sources) were less than the budgetary estimates by $284,542 or 3.3%. This was caused primarily by a negative variance with the budget of charges for services and reimbursements. Expenditures (expenditures and other financing uses) were less than budgetary estimates overall by $831,819 or 8.4%. This was caused primarily by spending on capital outlay. This activity resulted in an increase in fund balance of $252,052.

Capital Asset and Debt Administration

Capital assets. The County's investment in capital assets for its governmental activities as of December 31, 2019, amounted to $2,008,392 (net of accumulated depreciation). This investment in capital assets includes land, buildings and improvements, equipment and furniture, and vehicles and boats.

	Governmental Activities	
	2018	2019
Land	$ 297,231	$ 297,231
Construction in Progress	-	1,129,625
Buildings and Improvements	115,703	185,174
Equipment and Furniture	248,576	219,218
Vehicles and Boats	167,244	177,144
Capital Assets, Net	$ 828,754	$ 2,008,392

Additional information on the County's capital assets can be found in Note 4 of this report.

Long-term debt. At the end of the current year, the primary government had total debt outstanding (not including vested employee benefits) of $2,467,186.

	Balance	Increases	Decreases	Balance
Governmental Activities:				
Qualified Tax-Exempt Obligation Installment Purchase Agreement	$ -	$ 1,335,750	$ -	$ 1,335,750
Vested Employee Benefits	193,714	27,722	-	221,436
Business-type Activies:				
GO Limited Tax Notes	1,090,000	-	1,090,000	-
GO Limited Tax Notes	-	2,300,000	1,390,000	910,000
Total Long-Term Debt for the Primary Government	$ 1,283,714	$ 3,663,472	$ 2,480,000	$ 2,467,186

A more detailed discussion of the County's long-term debt obligations is presented in Note 6 to the financial statements.

Economic Factors and Next Year's Budgets and Rates

The following factors were considered in preparing the County's 2020 budget:

- Employee wages and fringes were calculated based on their respective policies and contracts. Individual Department Heads requested expenditures that were formally approved after Board consideration during public hearing.

Contacting the County's Management

This financial report is designed to provide a general overview of the County's finances to all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Gladwin County Clerk's Office, 401 West Cedar Avenue, Gladwin, Michigan 48624.

Basic Financial Statements

Statement of Net Position
December 31, 2019

	Primary Government			
	Governmental Activities	Business-type Activities	Totals	Component Units
ASSETS:				
Cash and Equivalents	$ 5,230,154	$ 1,879,759	$ 7,109,913	$ 4,149,465
Investments	265,815	-	265,815	1,829,777
Accounts Receivable	56,746	-	56,746	2,770,301
Special Assessments Receivable	-	-	-	344,781
Taxes Receivable	2,268,254	1,365,225	3,633,479	-
Due from Other Governmental Units	391,885	69,814	461,699	246,991
Inventories	-	-	-	477,053
Prepaid Items	-	-	-	159,504
Other Assets	-	-	-	50,000
Cash on Deposit with Agent	-	-	-	148,577
Capital Assets (Not Depreciated)	1,426,856	-	1,426,856	6,065,189
Capital Assets (Net of Accumulated Depreciation)	581,536	-	581,536	28,242,069
TOTAL ASSETS	10,221,246	3,314,798	13,536,044	44,483,707
DEFERRED OUTFLOWS OF RESOURCES:				
Pension Related Items	59,745	-	59,745	2,195,116
LIABILITIES:				
Accounts Payable	142,557	-	142,557	261,948
Accrued Payroll	104,707	-	104,707	-
Accrued Liabilities	1,082	-	1,082	67,006
Due to Other Governmental Units	-	-	-	170,987
Accrued Interest Payable	18,088	-	18,088	10,016
Performance Bonds Payable	-	-	-	3,000
Advance from Other Governmental Units	-	-	-	142,635
Vested Employee Benefits- Due within one year	-	-	-	55,921
Vested Employee Benefits - Due in more than one year	221,436	-	221,436	221,529
Note Payable - Due within one year	-	910,000	910,000	138,513
Note Payable - Due in more than one year	-	-	-	901,882
Installment Loan Payable - Due within one year	115,043	-	115,043	-
Installment Loan Payable - Due in more than one year	1,220,707	-	1,220,707	-
Bonds Payable - Due within one year	-	-	-	230,000
Bonds Payable - Due within one year	-	-	-	530,000
Net Pension Liability - Due in more than one year	8,040,462	-	8,040,462	6,610,110
OPEB Obligation - Due in more than one year	7,820,245	-	7,820,245	5,451,315
TOTAL LIABILITIES	17,684,327	910,000	18,594,327	14,794,862
DEFERRED INFLOWS OF RESOURCES:				
Pension Related Items	87,048	-	87,048	1,501,177
OPEB Related Items	515,297	-	515,297	-
Property Taxes Levied for Subsequent Period	2,302,172	-	2,302,172	1,830,331
TOTAL DEFERRED INFLOWS OF RESOURCES	2,904,517	-	2,904,517	3,331,508
NET POSITION:				
Net Investment in Capital Assets	672,642	-	672,642	32,606,863
Restricted for Debt Service	-	-	-	2
Restricted for Other Purposes	4,644,328	-	4,644,328	148,577
Unrestricted	(15,624,823)	2,404,798	(13,220,025)	(4,202,989)
TOTAL NET POSITION	$ (10,307,853)	$ 2,404,798	$ (7,903,055)	$ 28,552,453

See accompanying notes to financial statements.

Statement of Activities
For the Year Ended December 31, 2019

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position – Primary Government: Governmental Activities	Primary Government: Business-type Activities	Primary Government: Total	Component Units
Primary Government:								
Governmental Activities:								
Legislative	$ 199,268	$ -	$ -	$ -	$ (199,268)	$ -	$ (199,268)	$ -
General Government	2,496,303	910,100	96,285	-	(1,489,918)	-	(1,489,918)	-
Judicial	1,588,792	648,271	698,424	-	(242,097)	-	(242,097)	-
Public Safety	4,848,622	859,715	215,013	-	(3,773,894)	-	(3,773,894)	-
Public Works	14,737	903	2,361	-	(11,473)	-	(11,473)	-
Health and Welfare	2,226,728	8,031	106,459	-	(2,112,238)	-	(2,112,238)	-
Community and Economic Development	104,461	40,203	40,217	-	(24,041)	-	(24,041)	-
Recreation and Culture	3,430	719	-	-	(2,711)	-	(2,711)	-
Other Expenses	524,826	-	-	-	(524,826)	-	(524,826)	-
Total Governmental Activities	12,007,167	2,467,942	1,158,759	-	(8,380,466)	-	(8,380,466)	-
Business-type Activities:								
Delinquent Tax	48,399	418,358	-	-	-	369,959	369,959	-
Tax Revision	174,981	260,584	-	-	-	85,603	85,603	-
Total Business-type Activities	223,380	678,942	-	-	-	455,562	455,562	-
Total Primary Government	$ 12,230,547	$ 3,146,884	$ 1,158,759	$ -	(8,380,466)	455,562	(7,924,904)	-
Component Units:								
Road Commission	$ 7,612,038	$ 2,520,200	$ 5,769,471	$ 287,885				965,518
Department of Public Works	103,825	103,825	-	-				-
Drain Commission	506,944	(472,334)	-	-				(979,278)
Land Bank Authority	164,979	90,709	-	-				(74,270)
City-County Transit	1,926,913	200,158	992,409	434,140				(300,206)
Total Component Units	$ 10,314,699	$ 2,442,558	$ 6,761,880	$ 722,025				(388,236)
General Revenues and Transfers:								
Taxes					6,635,291	-	6,635,291	2,292,067
State Revenue Sharing					524,973	-	524,973	-
Investment Earnings (Loss)					40,498	5,492	45,990	32,890
Rent					88,459	-	88,459	-
Other Income					-	-	-	32,976
Transfers					498,800	(498,800)	-	-
Total General Revenues and Transfers					7,788,021	(493,308)	7,294,713	2,357,933
Change in Net Position					(592,445)	(37,746)	(630,191)	1,969,697
Net Position - Beginning					(9,715,408)	2,442,544	(7,272,864)	26,582,756
Net Position - Ending					$ (10,307,853)	$ 2,404,798	$ (7,903,055)	$ 28,552,453

See accompanying notes to financial statements.

Balance Sheet
Governmental Funds
December 31, 2019

	General	Emergency Medical Services	E-911 Millage	Wireless E-911 Fund	Senior Citizens Program	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS:							
Cash and Equivalents	$ 637,329	$ 1,817,047	$ 559,864	$ 1,117,902	$ 70,339	$ 1,027,673	$ 5,230,154
Investments	-	48,829	166,665	-	50,321	-	265,815
Accounts Receivable	-	-	-	-	-	56,746	56,746
Taxes Receivable	235,259	462,044	693,064	-	693,064	184,823	2,268,254
Due from Other Governmental Units	376,942	-	-	-	-	8,643	385,585
Due from Others	6,300	-	-	-	-	-	6,300
TOTAL ASSETS	$ 1,255,830	$ 2,327,920	$ 1,419,593	$ 1,117,902	$ 813,724	$ 1,277,885	$ 8,212,854
LIABILITIES:							
Accounts Payable	$ 131,807	$ -	$ -	$ -	$ -	$ 10,750	$ 142,557
Accrued Payroll	104,707	-	-	-	-	-	104,707
Accrued Liabilities	1,082	-	-	-	-	-	1,082
TOTAL LIABILITIES	237,596	-	-	-	-	10,750	248,346
DEFERRED INFLOWS OF RESOURCES:							
Property Taxes Levied for Subsequent Period	106,430	499,835	749,753	-	749,753	199,934	2,305,705
Other State Grants	-	-	-	-	-	56,746	56,746
TOTAL DEFERRED INFLOWS OF RESOURCES	106,430	499,835	749,753	-	749,753	256,680	2,362,451
FUND BALANCES:							
Nonspendable	6,300	-	-	-	-	-	6,300
Restricted	47,424	1,828,085	669,840	1,117,902	63,971	917,106	4,644,328
Committed	-	-	-	-	-	61,040	61,040
Assigned	-	-	-	-	-	32,309	32,309
Unassigned	858,080	-	-	-	-	-	858,080
TOTAL FUND BALANCES	911,804	1,828,085	669,840	1,117,902	63,971	1,010,455	5,602,057
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	$ 1,255,830	$ 2,327,920	$ 1,419,593	$ 1,117,902	$ 813,724	$ 1,277,885	

Reconciliation to amounts reported for governmental activities in the statement of net position:

Capital Assets used by Governmental Activities	2,008,392
Unavailable Revenue from Inflows	60,279
Vested Employee Benefits	(221,436)
Installment Loan Payable - Due within one year	(115,043)
Installment Loan Payable - Due in more than one year	(1,220,707)
Accrued Interest Payable	(18,088)
Pension and OPEB Obligations	(16,403,307)
Net position of governmental activities	$ (10,307,853)

See accompanying notes to financial statements.

Statement of Revenues, Expenditures, and Changes in Fund Balance - Governmental Funds
For the Year Ended December 31, 2019

	General	Emergency Medical Services	E-911 Millage	Wireless E-911 Fund	Senior Citizens Program	Nonmajor Governmental Funds	Totals Governmental Funds
REVENUES:							
Taxes	$ 4,739,798	$ 495,744	$ 745,063	$ -	$ 742,662	$ 198,614	$ 6,921,881
Licenses and Permits	438,136	-	-	-	-	-	438,136
Federal	130,003	-	-	-	-	64,223	194,226
State	1,168,312	-	-	166,790	-	121,854	1,456,956
Local	9,000	-	-	-	-	23,550	32,550
Charges for Services	1,300,079	-	-	-	-	298,564	1,598,643
Fines and Forfeits	23,971	-	-	-	-	-	23,971
Interest and Rents	94,315	10,288	4,705	12,088	572	6,989	128,957
Reimbursements	234,196	-	-	-	-	-	234,196
Other Revenue	153,575	-	-	-	-	32,780	186,355
TOTAL REVENUES	8,291,385	506,032	749,768	178,878	743,234	746,574	11,215,871
EXPENDITURES:							
Legislative	198,198	-	-	-	-	-	198,198
Judicial	1,519,937	-	-	-	-	2,388	1,522,325
General Government	2,260,744	-	-	-	-	36,280	2,297,024
Public Safety	4,488,190	-	2,556	16,749	-	137,740	4,645,235
Public Works	14,421	-	-	-	-	-	14,421
Health and Welfare	498,591	754,094	-	-	687,069	284,760	2,224,514
Community and Economic Development	-	-	-	-	-	104,461	104,461
Recreation and Culture	2,668	-	-	-	-	762	3,430
Other	499,759	-	-	-	-	-	499,759
Capital Outlay	1,298,867	-	-	-	-	-	1,298,867
TOTAL EXPENDITURES	10,781,375	754,094	2,556	16,749	687,069	566,391	12,808,234
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES BEFORE OTHER FINANCING SOURCES (USES)	(2,489,990)	(248,062)	747,212	162,129	56,165	180,183	(1,592,363)
OTHER FINANCING SOURCES (USES):							
Lease Proceeds	1,335,750	-	-	-	-	-	1,335,750
Transfers In	1,626,569	-	-	-	-	108,198	1,734,767
Transfers Out	(220,277)	-	(774,248)	-	-	(241,442)	(1,235,967)
TOTAL OTHER FINANCING SOURCES (USES)	2,742,042	-	(774,248)	-	-	(133,244)	1,834,550
NET CHANGE IN FUND BALANCES	252,052	(248,062)	(27,036)	162,129	56,165	46,939	242,187
FUND BALANCES BEGINNING OF YEAR	659,752	2,076,147	696,876	955,773	7,806	963,516	5,359,870
FUND BALANCES END OF YEAR	$ 911,804	$ 1,828,085	$ 669,840	$ 1,117,902	$ 63,971	$ 1,010,455	$ 5,602,057

See accompanying notes to financial statements.

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities
For the Year Ended December 31, 2019

Net changes in fund balances - total governmental funds	$ 242,187
The change in net position reported for governmental activities in the statement of activities is different because:	
Governmental funds reported capital outlays as expenditures. However, in the statement of activities the cost of those assets is capitalized and is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlay $1,273,800 exceeded depreciation expense ($94,162).	1,179,638
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 until the following year.	
Change in unavailable revenue	(299,949)
Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. Issuance of debt is an other financing source in the governmental funds, but it is an increase in long-term liabilities in the statement of net position.	
Debt Proceeds	(1,335,750)
Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the funds:	
Pension	(31,636)
OPEB	(301,125)
Accrued Interest	(18,088)
Vested employee benefits	(27,722)
Change in net position of governmental activities	$ (592,445)

See accompanying notes to financial statements.

Statement of Net Position
Proprietary Funds
December 31, 2019

	Business-type Activities Enterprise Funds				
	Tax Revision	Unallocated Tax Revolving	2019 Tax Revolving	Nonmajor Enterprise	Totals
ASSETS:					
Cash and Equivalents	$ 499,813	$ 759,461	$ 123,049	$ 497,436	$ 1,879,759
Taxes Receivable	-	5,473	1,156,040	203,712	1,365,225
Due from Other Funds	-	-	-	398,000	398,000
Due from Other Governments	50,000	1,633	-	18,181	69,814
TOTAL ASSETS	$ 549,813	$ 766,567	$ 1,279,089	$ 1,117,329	$ 3,712,798
LIABILITIES:					
Due to Other Fund	$ -	$ -	$ 250,000	$ 148,000	$ 398,000
Notes Payable	-	-	910,000	-	910,000
TOTAL LIABILITIES	-	-	1,160,000	148,000	1,308,000
NET POSITION:					
Unrestricted	549,813	766,567	119,089	969,329	2,404,798
TOTAL NET POSITION	$ 549,813	$ 766,567	$ 119,089	$ 969,329	$ 2,404,798

See accompanying notes to financial statements.

Statement of Revenues, Expenses and Changes in Net Position - Proprietary Funds For the Year Ended December 31, 2019

	Business-type Activities Enterprise Funds				
	Tax Revision	Unallocated Tax Revolving	2019 Tax Revolving	Nonmajor Enterprise	Totals
OPERATING REVENUES:					
Interest and Penalties on Taxes	$ -	$ 1,203	$ 83,417	$ 212,458	$ 297,078
Administrative Fees	-	-	73,844	47,436	121,280
Collection Fees	260,584	-	-	-	260,584
Total Operating Revenues	260,584	1,203	157,261	259,894	678,942
OPERATING EXPENSES:					
Other Supplies & Expenses	174,981	-	11,520	9,838	196,339
OPERATING INCOME (LOSS)	85,603	1,203	145,741	250,056	482,603
NON-OPERATING REVENUES (EXPENSES):					
Interest Income	3,565	639	389	899	5,492
Interest Expense	-	-	(27,041)	-	(27,041)
Total Non-operating Revenues (Expenses)	3,565	639	(26,652)	899	(21,549)
Income (Loss) Before Transfers	89,168	1,842	119,089	250,955	461,054
TRANSFERS:					
Transfers Out	(204,500)	(294,300)	-	-	(498,800)
Total Transfers	(204,500)	(294,300)	-	-	(498,800)
CHANGE IN NET POSITION	(115,332)	(292,458)	119,089	250,955	(37,746)
NET POSITION, BEGINNING OF YEAR	665,145	1,059,025	-	718,374	2,442,544
NET POSITION, END OF YEAR	$ 549,813	$ 766,567	$ 119,089	$ 969,329	$ 2,404,798

See accompanying notes to financial statements.

Statement of Cash Flows
Proprietary Fund Types
For the Year Ended December 31, 2019

	Business-type Activities Enterprise Funds				
	Tax Revision	Unallocated Tax Revolving	2019 Tax Revolving	Nonmajor Funds	Totals
Cash Flows From Operating Activities:					
Receipts from Customers or Users	$ 260,584	$ 18,196	$ 2,042,811	$ 1,381,666	$ 3,703,257
Cash Payments to Vendors/Governments	(230,227)	-	(3,053,110)	(9,838)	(3,293,175)
Cash Paid to Other Funds	(50,000)	-	250,000	(250,000)	(50,000)
Net Cash Provided (Used) by Operating Activities	(19,643)	18,196	(760,299)	1,121,828	360,082
Cash Flows From Noncapital and Related Financing Activities:					
Transfers Out	(204,500)	(294,300)	-	-	(498,800)
Net Cash Provided (Used) by Noncapital and Related Financing Activities	(204,500)	(294,300)	-	-	(498,800)
Cash Flows from Capital and Related Financing Activities:					
Tax Note Proceeds	-	-	2,300,000	-	2,300,000
Principal Payments	-	-	(1,390,000)	(1,090,000)	(2,480,000)
Interest Payments	-	-	(27,041)	-	(27,041)
Net Cash Provided (Used) by Capital and Related Financing Activities	-	-	882,959	(1,090,000)	(207,041)
Cash Flows From Investing Activities:					
Interest Income	3,565	639	389	899	5,492
Net Cash Provided (Used) by Investing Activities	3,565	639	389	899	5,492
Net Increase (Decrease) in Cash and Equivalents	(220,578)	(275,465)	123,049	32,727	(340,267)
Cash and Equivalents - Beginning of the Year	720,391	1,034,926	-	464,709	2,220,026
Cash and Equivalents - End of the Year	$ 499,813	$ 759,461	$ 123,049	$ 497,436	$ 1,879,759
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:					
Operating Income (Loss)	$ 85,603	$ 1,203	$ 145,741	$ 250,056	$ 482,603
Change in Assets and Liabilities:					
(Increase) Decrease in Assets:					
Receivables	-	18,626	(1,156,040)	1,139,953	2,539
Due From Governmental Units	-	(1,633)	-	(18,181)	(19,814)
Due from Other Funds	(50,000)	-	-	(98,000)	(148,000)
Increase (Decrease) in Liability:					
Accoutns Payable	(55,246)	-	-	-	(55,246)
Due to Other Funds	-	-	250,000	(152,000)	98,000
Net Cash Provided (Used) by Operating Activities	$ (19,643)	$ 18,196	$ (760,299)	$ 1,121,828	$ 360,082

See accompanying notes to financial statements.

Statement of Fiduciary Net Position
Fiduciary Funds
December 31, 2019

	Total
ASSETS:	
Cash and Equivalents	$ 186,751
Total Assets	$ 186,751
LIABILITIES:	
Due to Governmental Units	$ 3,195
Due to Individuals and Agencies	183,556
Total Liabilites	$ 186,751

See accompanying notes to financial statements.

Combining Component Units

Statement of Net Position
Combining Component Units
December 31, 2019

	Road Commission	Department of Public Works	Drain Commission	Land Bank Authority	Gladwin City - County Transit FYE 9-30-19	Totals
ASSETS:						
Cash and Equivalents - Unrestricted	$ 2,540,077	$ 161,575	$ 1,005,244	$ 10,171	$ 432,398	$ 4,149,465
Investments	1,829,777	-	-	-	-	1,829,777
Accounts Receivable	2,765,515	-	-	-	4,786	2,770,301
Special Assessments Receivable	-	-	344,781	-	-	344,781
Due from Governmental Units	-	101,517	-	-	145,474	246,991
Inventories	444,081	-	-	-	32,972	477,053
Prepaid Items	112,088	-	-	-	47,416	159,504
Other Assets	-	-	-	50,000	-	50,000
Cash on Deposit with Agent	-	-	-	-	148,577	148,577
Capital Assets (Not Depreciated)	6,051,054	-	-	-	14,135	6,065,189
Capital Assets (Net of Accumulated Depreciation)	25,874,437	-	1,356,117	-	1,011,515	28,242,069
TOTAL ASSETS	39,617,029	263,092	2,706,142	60,171	1,837,273	44,483,707
DEFERRED OUTFLOWS OF RESOURCES:						
Pension & OPEB Related Items	2,069,246	-	-	-	125,870	2,195,116
LIABILITIES:						
Accounts Payable	217,126	-	11,125	-	33,697	261,948
Accrued Liabilities	41,154	-	-	-	25,852	67,006
Accrued Interest Payable	5,060	1,517	3,439	-	-	10,016
Performance Bonds payable	3,000	-	-	-	-	3,000
Advances from Governmental Units	142,635	-	-	-	-	142,635
Due to Other Governments	-	-	93,682	50,000	27,305	170,987
Net Other Post-Employment Benefit Obligations	5,176,962	-	-	-	274,353	5,451,315
Net Pension Liability - Due in more than one year	6,579,269	-	-	-	30,841	6,610,110
Vested Employee Benefits - Due within one year	18,485	-	-	-	37,436	55,921
Vested Employee Benefits - Due in more than one year	221,529	-	-	-	-	221,529
Notes Payable - Due within one year	38,513	-	100,000	-	-	138,513
Notes Payable - Due in more than one year	266,882	-	635,000	-	-	901,882
Bonds Payable - Due within one year	130,000	100,000	-	-	-	230,000
Bonds Payable - Due in more than one year	530,000	-	-	-	-	530,000
TOTAL LIABILITIES	13,370,615	101,517	843,246	50,000	429,484	14,794,862
DEFERRED INFLOWS OF RESOURCES:						
Taxes Levied for Subsequent Period	1,830,331	-	-	-	-	1,830,331
Pension & OPEB Related Items	1,394,382	-	-	-	106,795	1,501,177
TOTAL DEFERRED INFLOWS OF RESOURCES	3,224,713	-	-	-	106,795	3,331,508
NET POSITION:						
Net Investment in Capital Assets	30,960,096	-	621,117	-	1,025,650	32,606,863
Restricted for Debt	-	2	-	-	-	2
Restricted for Other Purposes	-	-	-	-	148,577	148,577
Unrestricted	(5,869,149)	161,573	1,241,779	10,171	252,637	(4,202,989)
TOTAL NET POSITION	$ 25,090,947	$ 161,575	$ 1,862,896	$ 10,171	$ 1,426,864	$ 28,552,453

See accompanying notes to financial statements.

Statement of Activities
Combining Component Units
For the Year Ended December 31, 2019

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Road Commission	Department of Public Works	Drain Commission	Land Bank Authority	Gladwin City - County Transit FYE 9-30-19	Total
Road Commission:										
Public Works	$ 7,612,038	$ 2,520,200	$ 5,769,471	$ 287,885	$ 965,518	$ -	$ -	$ -	$ -	$ 965,518
Department of Public Works:										
Public Works	103,825	103,825	-	-	-	-	-	-	-	-
Drain Commission:										
Public Works	506,944	(472,334)	-	-	-	-	(979,278)	-	-	(979,278)
Land Bank Authority:										
Community & Economic Development	164,979	90,709	-	-	-	-	-	(74,270)	-	(74,270)
Gladwin City - County Transit:										
Transportation	1,926,913	200,158	992,409	434,140	-	-	-	-	(300,206)	(300,206)
Total Component Unit	$ 10,314,699	$ 2,442,558	$ 6,761,880	$ 722,025	965,518	-	(979,278)	(74,270)	(300,206)	(388,236)
General Revenues:										
Taxes					1,801,482	-	-	-	490,585	2,292,067
Investment Earnings					26,635	1	1,082	54	5,118	32,890
Other Income					10,673	-	-	3,744	18,559	32,976
Total General Revenues					1,838,790	1	1,082	3,798	514,262	2,357,933
Change in Net Position					2,804,308	1	(978,196)	(70,472)	214,056	1,969,697
Net Position - Beginning					22,286,639	161,574	2,841,092	80,643	1,212,808	26,582,756
Net Position - Ending					$ 25,090,947	$ 161,575	$ 1,862,896	$ 10,171	$ 1,426,864	$ 28,552,453

See accompanying notes to financial statements.

Notes to Financial Statements

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of government-wide financial statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units. All fiduciary activities are reported only in the fund financial statements. *Governmental activities*, which normally are supported by taxes, intergovernmental revenues, and other nonexchange transactions, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges to external customers for support. Likewise, the *primary government* is reported separately from certain legally separate *component units* for which the primary government is financially accountable.

B. Reporting Entity

Gladwin County, Michigan (County) was organized in 1875, covers an area of 503 square miles divided into 15 townships and 2 cities, and has 25,692 residents (based on the 2010 census). The county seat is located in the City of Gladwin. The County operates under an elected Board of Commissioners (County Board) with five members and provides many services to its residents including law enforcement, administration of justice, community enrichment and development, and human services.

The financial statements of the County have been prepared in accordance with accounting principles generally accepted in the United States of America (GAAP) as applicable to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The County's significant accounting policies are described below.

As required by GAAP, the financial statements of the reporting entity include those of the County and its component units. The component units discussed below are included in the County's reporting entity because they are entities for which the County is considered to be financially accountable.

Blended component unit – The Building Authority has been included as part of the County financial statements since the County appoints the governing authority and the Building Authority provides its services entirely to the County. The Building Authority is reported as a debt service fund and does not issue separate financial statements.

Discretely presented component units – The component unit column in the government-wide financial statements includes the financial data of the County's other component units. These units are reported in a separate column to emphasize that they are legally separate from the County.

Road Commission – The Gladwin County Road Commission (Road Commission) is governed by an elected three member Board of County Road Commissioners. The Road Commission may not issue debt or levy a tax without the approval of the County Board. If approval is granted, Road Commission's taxes are levied under the taxing authority of the County, as approved by the County electors. The nature and significance of the relationship between the primary government and the Road Commission is such that exclusion would cause the reporting entity's financial statements to be misleading. A complete financial statement can be obtained from the Gladwin County Road Commission, 301 South State Street, Gladwin, Michigan 48624.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Gladwin City-County Transit – The Gladwin City-County Transit (Transit) is a countywide transportation system created by an interlocal agreement dated June 22, 1981, between the County and the City of Gladwin. Pursuant to the interlocal agreement, administrative control of the system was transferred to the Gladwin City Housing Commission (Housing Commission), with the County Treasurer acting as fiscal agent for the system. The Transit may not issue debt and the tax levy is subject to County Board approval. The transit taxes are levied under the taxing authority of the County, as approved by the County electors. The nature and significance of the relationship between the primary government and the Transit is such that exclusion would cause the reporting entity's financial statements to be misleading. Due to the difference in the fiscal year-end of the Transit, the September 30, 2019 amounts have been included in the County audit. A complete financial statement can be obtained from the Gladwin City Housing Commission, 615 Weaver Ct, Gladwin, Michigan 48624.

Department of Public Works – Pursuant to Michigan Compiled Law 123.732, Gladwin County created the Department of Public Works. The Department of Public Works operates under the general control of the County Board and under the immediate control of a Board of Public Works, which includes the County Drain Commissioner. The Board of Public Works is considered an agency of the County. The Board of Public Works manages water supply and sanitary sewer system construction projects that are bonded by the County. Bonds issued are authorized by an ordinance or a resolution approved by the Board of Public Works and adopted by the County Board. The nature and significance of the relationship between the County and the Department of Public Works is such that exclusion would cause the reporting entity financial statements to be misleading or incomplete.

Drain Commission – Each of the drainage districts established pursuant to the Drain Code of 1956 are separate legal entities, with the power to contract, to sue and be sued, to hold, manage and dispose of real and personal property, etc. The Drain Commissioner is responsible for planning, developing, and maintaining surface water drainage systems within the County. The Drain Commissioner, on behalf of each drainage district, may issue debt or levy a tax as authorized by the State Drain Code without the approval of the County Board. The County employs all full-time employees and the elected officials of the Drain Commission. The Drain Commission deposits its receipts with the County Treasurer. The nature and significance of the relationship between the County and the Drain Commission is such that exclusion would cause the reporting entity financial statements to be misleading or incomplete.

Land Bank Authority – The Gladwin County Land Bank Authority (Land Bank) is a public body corporation organized pursuant to the Michigan Land Bank Fast Track Public Act 258 and an intergovernmental agreement entered into between the Michigan Land Bank Fast Track Authority and the County Treasurer. The Land Bank was created to acquire, hold, manage and develop tax-foreclosed properties, as well as other vacant and abandoned properties. The Land Bank was legally established on October 16, 2008, and began operations on that date. The Land Bank is comprised of seven members, as follows: the County Treasurer, one member of the County Board, and five persons appointed by the County Board to represent the interests of the City of Gladwin, the City of Beaverton, the townships in the County, and the members of the general public.

Joint Organizations

Central Michigan District Health Department – Gladwin, Clare, Arenac, Isabella, Osceola, and Roscommon counties participate jointly in the operation of the Central Michigan District Health Department (Health Department). All of the financial operations of the Health Department are recorded in the records of Isabella County.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Joint Organizations (continued)

The funding formula approved by the member counties is based pro-rata on each unit's population and equalized valuation to the Health Department's total population and valuation. Member counties' percentages of the 2019 net operating budget were:

Gladwin	14%	Isabella	28%
Clare	17%	Osceola	13%
Arenac	10%	Roscommon	18%

The County's appropriation to the Health Department for the year ended December 31, 2019 was $188,314.

Central Michigan Community Mental Health Services Board – The Central Michigan Community Mental Health Services Board (Services Board) reorganized as a Community Mental Health Authority under Public Act 258 of 1974, as amended. The Services Board has representatives and provides services to Isabella, Mecosta, Osceola, Clare, Midland, and Gladwin counties. All participating counties provide annual appropriations; however, none of the participating counties are financially responsible for the Board.

The Services Board is legally separate from the County; however, it has not met the financial accountability criteria. For this reason, it is not considered a component unit of the County.

The County's appropriation to the Services Board for the year ended December 31, 2019 was $91,531.

Related Organization

Northern Michigan Substance Abuse Services, Inc. – The County, in conjunction with 31 other counties, has entered into an agreement which created Northern Michigan Substance Abuse Services, Inc. This organization's board is composed of one member appointed by the board of commissioners from each of the participating counties.

C. Basis of Presentation – Government-wide Financial Statements

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds, while business-type activities incorporate data from the County's enterprise funds. 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.

As discussed earlier, the County has five discretely presented component units. While not all are considered to be a major component unit, they are nevertheless shown in separate columns in the government-wide financial statements.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Basis of Presentation – Fund Financial Statements

The fund financial statements provide information about the County's funds, including its fiduciary funds and blended component unit. Separate statements for each fund category— governmental, proprietary, and fiduciary—are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds. Major individual governmental and enterprise funds are reported as separate columns in the fund financial statements.

The County reports the following major governmental funds:

The *General Fund* is the County's primary operating fund. It accounts for all financial resources of the County, except those required to be accounted for in another fund.

The *Emergency Medical Services Fund* accounts for funds raised by a special tax levy to maintain emergency medical services to County citizens.

The *E-911 Millage Fund* accounts for funds raised by a special tax levy to maintain E-911 services to County citizens.

The *Wireless E-911 Millage Fund* accounts for funds received to operate E-911 services for County citizens.

The *Senior Citizens Program Fund* accounts for funds raised by a special tax levy to maintain and expand services to older citizens of the County.

The County reports the following major proprietary funds:

The *Tax Revision Fund* accounts for the purchase and collection of delinquent taxes.

The *Unallocated Tax Revolving Fund* accounts for the purchase of delinquent taxes from other local taxing units and the subsequent collection of those taxes receivable.

The *2019 Tax Revolving Fund* accounts for the purchase of delinquent taxes from other local taxing units and the subsequent collection of those taxes receivable.

Additionally, the County reports the following fund types:

Agency funds are used to account for assets held for other governments in an agency capacity, including tax collections.

During the course of operations, the County has activity between funds for various purposes. Any residual balances outstanding at year-end are reported as due from/to other funds and advances to/from other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in governmental activities (i.e., the governmental funds) are eliminated so that only the net amount is included as internal balances in the governmental activities column. Similarly, balances between the funds included in business-type activities (i.e., the enterprise funds) are eliminated so that only the net amount is included as internal balances in the business-type activities column.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Further, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements these amounts are reported at gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column. Similarly, balances between the funds included in business-type activities are eliminated so that only the net amount is included as transfers in the business-type activities column.

E. Use of Estimates

The preparation of the financial statements in conformity with U.S. generally accepted accounting principles require management to make estimates and assumptions that affect the amounts of assets, deferred outflows, liabilities, and deferred inflows disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates. Significant estimates include, but are not limited to, the net OPEB obligation and the net pension obligation.

F. Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as current financial resources or economic resources. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. 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.

The 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. 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. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

Property taxes, sales taxes, franchise taxes, 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. Entitlements are recorded as revenues when all eligibility requirements are met, including any time requirements, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year-end). Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year-end). All other revenue items are considered to be measurable and available only when cash is received by the County.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The proprietary and private-purpose trust funds are reported using the economic resources measurement focus and the accrual basis of accounting. The agency fund has no measurement focus but utilizes the accrual basis of accounting for reporting its assets and liabilities.

G. Budgetary Accounting

1. Budgetary basis of accounting

The General Fund and special revenue funds operate under formal budgetary control. A general appropriation budget is prepared in accordance with Michigan Public Act 2 of 1968, as amended, and the budgetary document is submitted annually by the Finance Committee which recommends formal adoption by the County Board. Budgets presented in the financial statements are prepared on a modified accrual basis of accounting and encompass all amendments.

Budgetary control is exercised at the activity level. The Finance Committee is authorized to make budget transfers within these funds at the activity level.

The County Board is authorized to make and has made supplemental appropriation adjustments to the budget during the year as deemed necessary at the levels of budgetary control as noted above. These adjustments are reflected in the budget amounts in the financial statements. All encumbered appropriations lapse at the end of the year.

2. Excess of expenditures over appropriations

Public Act 2 of 1968, the Uniform Budgeting and Accounting Act, provides that a local unit shall not incur expenditures in excess of the amount appropriated. In the body of the financial statements, the County's actual expenditures were in excess of amounts appropriated as follows:

	Total Appropriations	Amount of Expenditures	Budget Variance
General Fund:			
Capital Outlay	$ 369,485	$ 1,298,867	$ (929,382)
Emergency Medical Services Fund:			
Health and Welfare	$ 623,374	$ 754,094	$ (130,720)
Senior Citizens Program:			
Health and Welfare	$ 480,613	$ 687,069	$ (206,456)

H - Assets, Liabilities, Deferred Outflows/Inflows of Resources and Net Position/Fund Balance

Cash and equivalents

For purposes of the statement of cash flows, the County considers all highly liquid investments with original maturities of three months or less to be cash equivalents.

Investments

Investments are reported at fair value. Short-term investments are reported at cost, which approximates fair value. Securities traded on a national or international exchange are valued at the last reported sales price at current exchange rates. Investments that do not have an established market are reported at estimated fair value.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Inventory and prepaid items

Inventory in the Road Commission component unit, consisting of various operating parts, supplies and road materials, is valued at cost, as determined on the average unit cost method. Inventory items are charged to road construction and maintenance, equipment repairs and operations as they are used. Inventory in the Gladwin City-County Transit component unit is valued at cost, on a first-in, first-out basis. Certain payments to vendors reflect cost applicable to future years and are recorded as prepaid expenses or expenditures in the government-wide and fund statements.

Capital assets

Capital assets, which include property, plant, equipment, and infrastructure assets, are reported in the applicable governmental or business-type activities column in the government-wide financial statements. Capital assets are defined by the County as assets with an initial individual cost of more than $5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. Major outlays for capital assets and improvements are capitalized as projects are constructed. In the Drain Commission component unit and the Road Commission component unit, infrastructure includes only those infrastructure assets acquired subsequent to January 1, 2004. Capital assets of the County are depreciated using the straight-line method over the following estimated useful lives:

Building and Improvements	10 to 50 years
Equipment and Furniture	3 to 10 years
Vehicles and Equipment	3 to 15 years
Road/Drain Infrastructure	5 to 50 years

Deferred outflows/inflows of resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The government has one item that qualifies for reporting in this category. This is the deferred outflows related to the County's multiple-employer net pension obligation totaling $59,745.

In addition to liabilities, the statement of net position and governmental funds balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. The County has several types of items that qualify for reporting in this category. The governmental funds report unavailable revenues, which arise only under a modified accrual basis of accounting, from property taxes and accounts receivable. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. In addition, deferred inflows of resources are reported in the government-wide and governmental fund financial statements for property taxes levied during the year that were intended to finance future periods. Deferred inflows are reported regarding the County's pension plan. The component units also report deferred inflows of resources for property taxes and special assessments levied for a subsequent period, as well as unavailable revenues for special assessments. The government has three item that qualifies for reporting in this category. They are the deferred inflows related to the County's multiple-employer net pension obligation totaling $87,048, deferred inflows related to the County's OPEB obligation of $515,297, and the taxes levied for a subsequent period of $2,302,172 as of December 31, 2019.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Pensions

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

Long-term obligations

In the government-wide financial statements and the proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental or business-type activities. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported inclusive of the applicable bond premium or net of the applicable bond discount. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt. 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 are reported as other financing uses. Issuance costs are reported as debt service expenditures.

Net position flow assumption

Sometimes the County will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted net position and unrestricted net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the County's policy to consider restricted net position to have been depleted before unrestricted net position is applied.

Fund balance flow assumptions

Sometimes the County will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied.

The County's policy is to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund balance policies

Fund balance of governmental funds is reported in one of five possible categories based on the nature of any limitations requiring the use of resources for specific purposes.

Nonspendable – amounts which cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.

Restricted – amounts constrained to specific purposes by their providers (such as creditors, grantors, and higher levels of government), through constitutional provisions, or by enabling legislation.

Committed – amounts which the County imposes upon itself through formal actions made by the County's Board of Commissioners. A formal resolution of the County Board is required to establish, modify or rescind a fund balance commitment.

Assigned – amounts neither restricted nor committed for which the County has a stated intended use as established by the County Board of Commissions or an official to which the County Commissioners have delegated the authority to assign amounts for specific purposes.

Unassigned – amounts that are available for any purpose. The General Fund is the only fund that reports a positive unassigned fund balance amount. Unassigned balances also include negative balances in the governmental funds reporting resources restricted for specific programs.

I - Revenues and Expenditures/Expenses

Program revenues

Amounts reported as *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 (including special assessments) that are restricted to meeting the operational or capital requirements of a particular function or segment. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than as program revenues.

Property taxes

County general operating property taxes are levied annually on July 1 (the lien date) to fund operations for the current year. The property taxes are due in full within nine months (prior to March 1), at which time uncollected taxes became delinquent. The assessed value of real and personal property is established by the local units, accepted by the County and equalized under State statute at approximately 50% of the current estimated market value. In March 1994, Michigan voters approved Proposal A, which requires property taxes to be levied based on the taxable value of the underlying property. Annual increases in taxable value are limited to the lesser of 5% or the rate of inflation.

Taxable value reverts to 50% of true cash value when the property is sold. Taxable value is determined by using such factors as equalized, assessed and capped values, along with a value change multiplier.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The taxable value of real and personal property for the December 31, 2018 general operating levy was $967.7 million and $991.5 million as of July 1, 2019. The general operating tax rate for this levy was at the maximum rate of 4.4052 mills, as adjusted by the Headlee Amendment to the State of Michigan Constitution. The County also had voter approved taxes of 0.75 mils for senior citizen programs, 0.5 mils for EMS, 0.11 mils for MSUE, 0.2 mils for Animal Shelter, and 0.75 mils for 911 services on the December 1, 2018 voter-approved levy.

By agreement with 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 payment of the notes payable; the subsequent collection of the receivables, interest and collection fees thereon, and investment earnings are used to extinguish the debt.

Vested Employee Benefits

County employees accumulate compensated leave time in varying amounts depending on length of service and other factors. All vacation pay and 50% of sick pay are accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in governmental funds only if they matured, for example, as a result of employee resignations and retirements. This liability includes salary-related benefits, where applicable.

Proprietary funds operating and nonoperating revenues and expenses

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 are collection fees and interest earned on delinquent taxes. Operating expenses for enterprise funds include the fees and charges. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

Interfund Transfers

During the course of normal operations, the County has numerous transactions between funds, including expenditures and transfers of resources to provide services, construct assets, and service debt. The accompanying financial statements generally reflect such transactions as operating transfers. The classification of amounts recorded as subsidies, advances, or equity contributions is determined by County management.

NOTE 2 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Budgetary Information – Annual budgets are adopted on a basis consistent with U.S. generally accepted accounting principles.

Budgets and Budgetary Control – The County follows these procedures in establishing the budgetary data reflected in the financial statements:

a. Annually, after receiving input from the individual departments, the Board of Commissioners prepares a proposed operating budget for the fiscal period commencing January 1st and lapses on December 31st. The operating budget includes proposed expenditures and the means of financing them.

b. Public hearings are conducted to obtain taxpayer comments.

c. Prior to January 1st, the budget is legally enacted through a resolution passed by the Board of Commissioners.

NOTE 2 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (Continued)

d. Budgetary control is exercised at the department or activity level of the General Fund and fund level for Special Revenue Funds. Any revisions that alter the total expenditures of any department or fund (i.e., budget amendments) require approval by the Board of Commissioners. Such amendments are made in accordance with the procedures prescribed under Public Act 621 of 1978.

e. The budget and approved appropriations lapse at the end of the fiscal year.

f. The County does not record encumbrances in the accounting records during the year as normal practice and, therefore, no outstanding encumbrances exist at year end.

Budgeted amounts are as originally adopted or amended by the Board of Commissioners during the year. Individual amendments were material in relation to the original appropriations which were amended. The modified accrual basis of accounting is used for budgetary purposes.

The General Fund revenue budget was adopted on the basis of activities or programs financed by the General Fund.

Michigan Public Act 621 of 1978 requires that budgets be adopted for Governmental Funds. U.S. generally accepted accounting principles require that the financial statements present budgetary comparisons for the Governmental Fund Types for which budgets were legally adopted. The original budget adopted for the General fund was modified throughout the year through various budget amendments.

The budget document presents information by fund, activity, department, and line items. The legal level of budgetary control adopted by the governing body is the activity or department level.

NOTE 3 - CASH, EQUIVALENTS AND INVESTMENTS

At year end, the County's cash, equivalents and investments were reported in the basic financial statements in the following categories:

	Governmental Activities	Business-Type Activities	Total Primary Government	Fiduciary Funds	Component Units
Cash and Equivalents	$ 5,230,154	$ 1,879,759	$ 7,109,913	$ 186,751	$ 4,149,465
Investments	265,815	-	265,815	-	1,829,777
Total	$ 5,495,969	$ 1,879,759	$ 7,375,728	$ 186,571	$ 5,979,242

	Primary Government	Fiduciary Funds	Component Units
Bank Deposits (checking and savings accounts, money markets, & certificates of deposit)	$ 7,373,083	$ 186,751	$ 5,979,242
Petty Cash and Cash on Hand	2,645	-	-
Total	$ 7,375,728	$ 186,751	$ 5,979,242

NOTE 3 - CASH, EQUIVALENTS AND INVESTMENTS (Continued)

		Years to Maturity			
	Fair Value	Less Than 1	1 – 5	6 – 10	S&P Ratings
Investments:					
MI CLASS**	$ 265,815	$ 265,815	$ -	$ -	AAAm
Total	$ 265,815	$ 265,815	$ -	$ -	

Credit risk. State law limits investments in commercial paper, corporate bonds, and mutual bond funds to the top two ratings issued by nationally recognized statistical rating organizations. The County's investments all meet State statutes.

Interest rate risk. The County has not adopted a policy that indicates how the County will minimize interest rate risk, which is the risk that the market value of securities in the portfolio will fall due to changes in market interest rates, by limiting the weighted average maturity of its investment portfolio to less than a given period of time.

Custodial deposit credit risk. Custodial deposit credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned. State law does not require and the County does not have a policy for custodial deposit credit risk. As of year-end, $7,851,655 of the County's bank balance of $9,352,163 was exposed to credit risk because it was uninsured and uncollateralized.

In accordance with the County's investment policy and State law, all deposits are uncollateralized, held in the County's name, and evidenced by a safekeeping receipt. Also, due to the dollar amounts of cash deposits and the limits of FDIC insurance, the County believes it impractical to insure all bank deposits. As a result, the County evaluates each financial institution and assesses the level of risk of each institution; only those institutions with an acceptable estimated risk level are used as depositories.

Concentration of credit risk. Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer.

Custodial credit risk. The County has not adopted a policy that indicates how the County will minimize custodial credit risk, which is the risk that in the event of the failure of the counterparty, the County will not be able to recover the value of its investments of collateral securities that are in possession of an outside party.

Custodial investment credit risk. For investment, custodial credit risk is the risk that in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or securities that are in the possession of an outside party. None of the County's investments are in the name of the County. Credit quality ratings of public money funds were not available from the financial institutions or are unrated.

Fair value measurement. The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. Investments that are measured at fair value using the net asset value per share (or equivalent) as a practical expedient are not classified in the fair value hierarchy below.

NOTE 3 - CASH, EQUIVALENTS AND INVESTMENTS (Continued)

**Michigan CLASS measures its investments at fair value in accordance with Paragraph 41 of Statement 79 and Paragraph 11 of Statement 31, and therefore a Participant's investment in MICHIGAN CLASS is not required to be categorized within the fair value hierarchy for purposes of Paragraph 81a(2) of Statement 72.

In instances where inputs used to measure fair value fall into different levels in the above fair value hierarchy, fair value measurements in their entirety are categorized based on the lowest level input that is significant to the valuation. The County's assessment of the significance of particular inputs to these fair value measurements required judgment and considers factors specific to each asset or liability.

Statutory Authority:

An act (PA 152) to amend 1943 PA 20, entitled "An act relative to the investment of funds of public corporations of the state; and to validate certain investments," by amending section 1 (MCL 129.91), as amended by 2009 PA 21.

Except as provided in section 5, the governing body by resolution may authorize its investment officer to invest the funds of that public corporation in one or more of the following:

a. Bonds, securities, and other obligations of the United States or an agency or instrumentality of the United States.

b. Certificates of deposit, savings accounts, or depository receipts of a financial institution, but only if the financial institution complies with subsection (2); certificates of deposit obtained through a financial institution as provided in subsection (5); or deposit accounts of a financial institution as provided in subsection (6).

c. Commercial paper rated at the time of purchase within the two highest classifications established by not less than two standard rating services and matures not more than 270 days after the date of purchase.

d. Repurchase agreements consisting of instruments listed in subdivision (a).

e. Bankers' acceptances of United States banks.

f. Obligations of this state or any of its political subdivisions that at the time of purchase are rated as investment grade by not less than one standard rating service.

g. Mutual funds registered under the investment company act of 1940, 15 USC 80a-1 to 80a-64, with authority to purchase only investment vehicles that are legal for direct investment by a public corporation. However, a mutual fund is not disqualified as a permissible investment solely by reason of any of the following:
   (i) The purchase of securities on a when-issued or delayed delivery basis.
   (ii) The ability to lend portfolio securities as long as the mutual fund receives collateral at all times equal to at least 100% of the value of the securities loaned.
   (iii) The limited ability to borrow and pledge a like portion of the portfolio's assets for temporary or emergency purposes.

h. Obligations described in subdivisions (a) through (g) if purchased through an interlocal agreement under the urban cooperation act of 1967, 1967 (Ex Sess) PA 7, MCL 124.501 to 124.512.

i. Investment pools organized under the surplus funds investment pool act, 1982 PA 367, MCL 129.111 to 129.118.

j. The investment pools organized under the local government investment pool act, 1985 PA 121, MCL 129.141 to 129.150.

NOTE 4 - CAPITAL ASSETS

Capital asset activity for the primary government for the current year was as follows:

	Beginning Balances	Additions	Adjustments/ Disposals	Ending Balances
Governmental Activities:				
Capital assets not being depreciated:				
Land	$ 297,231	-	-	$ 297,231
Construction in Progress	-	$ 1,129,625	$ -	1,129,625
Subtotal	297,231	1,129,625	-	1,426,856
Capital assets being depreciated:				
Buildings and Improvements	1,707,100	74,950	-	1,782,050
Equipment and Furniture	617,200	-	-	617,200
Vehicles and Boats	765,887	69,225	-	835,112
Subtotal	3,090,187	144,175	-	3,234,362
Less accumulated depreciation for:				
Buildings and Improvements	(1,591,397)	(5,479)	-	(1,596,876)
Equipment and Furniture	(368,624)	(29,358)	-	(397,982)
Vehicles and Boats	(598,643)	(59,325)	-	(657,968)
Subtotal	(2,558,664)	(94,162)	-	(2,652,826)
Net Capital Assets Being Depreciated	531,523	50,013	-	581,536
Capital Assets, Net	$ 828,754	$ 1,179,638	$ -	$ 2,008,392

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

Governmental Activities:	
General Government	$ 34,837
Public Safety	59,325
Total Depreciation – Governmental Activities	$ 94,162

NOTE 4 - CAPITAL ASSETS (Continued)

A summary of changes in the Road Commission's capital assets are as follows:

	Beginning Balances	Additions	Disposals/ Adjustments	Ending Balances
Capital assets not being depreciated:				
Land and Improvements	$ 4,717,450	$ 1,132,250	$ -	$ 5,849,700
Construction in Progress	30,218	193,988	(22,852)	201,354
Subtotal	4,747,668	1,326,238	(22,852)	6,051,054
Capital Assets Being Depreciated				
Buildings	3,727,910	60,674	(6,021)	3,782,563
Road Equipment	6,609,169	820,474	(35,982)	7,393,661
Shop Equipment	113,276	-	-	113,276
Yard Equipment	85,252	-	-	85,252
Office Equipment	104,075	-	-	104,075
Engineers' Equipment	12,524	-	-	12,524
Infrastructure – Bridges	5,265,511	-	-	5,265,511
Infrastructure – Roads	33,424,202	476,830	(107,277)	33,793,755
Subtotal	49,341,919	1,357,978	(149,280)	50,550,617
Less Accumulated Depreciation				
Buildings	(1,630,070)	(110,595)	-	(1,740,665)
Road Equipment	(5,888,603)	(424,535)	12,155	(6,300,983)
Shop Equipment	(113,276)	-	-	(113,276)
Yard Equipment	(83,916)	(370)	-	(84,286)
Office Equipment	(99,039)	(1,785)	-	(100,824)
Engineers' Equipment	(12,524)	-	-	(12,524)
Infrastructure – Bridges	(911,677)	(118,887)	-	(1,030,564)
Infrastructure – Roads	(13,641,044)	(1,759,291)	107,277	(15,293,058)
Subtotal	(22,380,149)	(2,415,463)	119,432	(24,676,180)
Net Capital Assets Being Depreciated	26,961,770	(1,057,485)	(29,848)	25,874,437
Capital Assets - Net	$ 31,709,438	$ 268,753	$ (52,700)	$ 31,925,491

Depletion/depreciation expense was charged to programs of the Gladwin County Road Commission as follows:

Total Depreciation Expense – Public Works	$ 2,415,463

NOTE 4 - CAPITAL ASSETS (Continued)

A summary of changes in the Drain Commission's capital assets are as follows:

	Beginning Balances	Addition	Disposals	Ending Balances
Capital assets being depreciated:				
Infrastructure - Drains	$ 1,614,421	$ -	$ -	$ 1,614,421
Less accumulated depreciation for:				
Infrastructure - Drains	(226,016)	(32,288)	-	(258,304)
Capital Assets, Net	$ 1,388,405	$ (32,288)	$ -	$ 1,356,117

Depreciation expense was charged entirely to Public Works in the amount of $32,288.

A summary of changes in the Gladwin City-County Transit capital assets are as follows:

	Beginning Balances 10/01/18	Additions	Disposals	Ending Balances 09/30/19
Capital assets not being depreciated:				
Land	$ 14,135	$ -	$ -	$ 14,135
Capital assets being depreciated:				
Building and Improvements	1,624,856	-	-	1,624,856
Land Improvements	12,600	-	-	12,600
Office Equipment	167,146	-	-	167,146
Bus Equipment	105,425	-	-	105,425
Buses and Other Vehicles	1,888,383	434,080	254,439	2,068,024
Maintenance Equipment	228,714	-	-	228,714
Subtotal	4,027,124	434,080	254,439	4,206,765
Less accumulated depreciation for:				
Building and Improvements	(1,125,424)	(57,075)	-	(1,182,499)
Land Improvements	(12,600)	-	-	(12,600)
Office Equipment	(159,307)	(2,914)	-	(162,221)
Bus Equipment	(71,811)	(4,586)	-	(76,397)
Buses and Other Vehicles	(1,727,840)	(151,934)	254,439	(1,625,335)
Maintenance Equipment	(126,454)	(9,744)	-	(136,198)
Subtotal	(3,223,436)	(226,253)	254,439	(3,195,250)
Net Capital Assets Being Depreciated	803,688	207,827	-	1,011,515
Capital Assets, Net	$ 817,823	$ 207,827	$ -	$ 1,025,650

Depreciation expense was charged entirely to Transportation in the amount of $226,253.

NOTE 5 - INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

The County of Osceola, Michigan reports interfund balances between many of its funds. Some of the balances are considered immaterial and are aggregated into a single column or row. The total of all balances agrees with the sum of interfund balances presented in the statements of net position/balance sheet for governmental funds and proprietary funds. Interfund transactions resulting in interfund receivables and payables are as follows:

DUE FROM OTHER FUNDS	DUE TO OTHER FUNDS		
	2019 Tax Revolving	Nonmajor Enterprise	Totals
Nonmajor Enterprise	$ 250,000	148,000	398,000

All balances 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) payment between funds are made.

TRANSFERS IN	TRANSFERS OUT					
	General	E-911 Millage	Nonmajor Governmental	Tax Revision	Unallocated Tax Revolving	Total
General	$ 112,079	$ 774,248	$ 241,442	$ 204,500	$ 294,300	$ 1,626,569
Nonmajor Governmental	108,198	-	-	-	-	108,198
Total	$ 220,277	$ 774,248	$ 241,442	$ 204,500	$ 294,300	$ 1,734,767

Transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them, (2) moves receipts restricted to 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.

NOTE 6 - LONG-TERM DEBT

Primary Government

General obligation and revenue bonds and notes are direct obligations and pledge the full faith and credit of the government. These bonds are generally issued as 5 to 20-year serial bonds with varying amounts of principal maturing each year. General obligation and revenue bonds and notes currently outstanding are as follows:

Long-term liability activity for the year ended December 31, 2019 was as follows:

	Interest Rate	Principal Matures	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental Activities:							
Installment Purchase Agreement	3.25%	2029	$ -	$ 1,335,750	$ -	$ 1,335,750	$ 115,043
Vested Employee Benefits			193,714	27,722	-	221,436	-
Total Governmental Activities			193,714	1,363,472		1,557,186	115,043
Business-type Activities:							
General Obligation Limited Tax Notes	Variable	2019	1,090,000	-	1,090,000	-	-
General Obligation Limited Tax Notes	Variable	2020	-	2,300,000	1,390,000	910,000	910,000
Total Business-type Activities			1,090,000	2,300,000	2,480,000	910,000	910,000
Total Primary Long-Term Debt			$ 1,283,714	$ 3,663,472	$ 2,480,000	$ 2,467,186	$ 1,025,043

Annual debt service requirements to maturity for the above obligations are as follows:

	Governmental Activities		Business-type Activities	
Year End December 31	Principal	Interest	Principal	Interest
2020	$ 115,043	$ 42,485	$ 910,000	$ -
2021	118,812	38,715	-	-
2022	122,705	34,823	-	-
2023	126,725	30,802	-	-
2024	130,877	26,650	-	-
2025-2029	721,588	66,051	-	-
Total	$ 1,335,750	$ 239,526	$ 910,000	$ -

Component Units

The long-term debt and other long-term obligations of the County's component units, and the changes therein, are summarized as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Due Within One Year
Road Commission:					
Installment Purchase Agreements	$ 348,890	$ -	$ 43,495	$ 305,395	$ 38,513
Bonds Payable	785,000	-	125,000	660,000	130,000
Vested Employee Benefits	205,177	34,837	-	240,014	18,485
Total Road Commission Long-term Debt	$ 1,339,067	$ 34,837	$ 168,495	$ 1,205,409	$ 186,998

NOTE 6 - LONG-TERM DEBT (Continued)

Department of Public Works:					
General Obligation Bonds	$ 195,000	$ -	$ 95,000	$ 100,000	$ 100,000
Drain Commission:					
General Obligation Notes	$ 885,000	$ -	$ 150,000	$ 735,000	$ 100,000
Gladwin City-County Transit:					
Vested Employee Benefits	$ 34,833	$ 2,603	$ -	$ 37,436	$ -

Annual debt service requirements to maturity for the above obligations are as follows:

Road Commission – Michigan Transportation Bonds are issued by the Road Commission to finance construction projects and are direct obligations, pledging the full faith and credit of the County and the Road Commission. The bonds are issued as 20-year serial bonds with varying amounts of principal maturing each year through 2024 and bear interest at a rate of 1.84%. The installment purchase agreements bear interest from 2.89% to 3.00%. Title to the equipment is transferred to the lessor at the end of the lease. Annual debt service requirements to maturity for the Michigan Transportation bonds and installment purchase agreements are as follows:

Year End December 31	Principal	Interest
2020	$ 168,513	$ 19,344
2021	212,503	14,520
2022	314,379	7,483
2023	130,000	3,772
2024	140,000	1,288
Total	$ 965,395	$ 46,407

Department of Public Works – General obligation bonds are issued by the County to finance construction projects managed and administered by the Department of Public Works. These bonds are direct obligations, pledging the full faith and credit of the County and the City of Gladwin. The bonds are issued as serial bonds with varying amounts of principal maturing each year through November 2020 and bearing interest at rates from 3.95% to 4.5%. Annual debt service requirements to maturity for the Department of Public Works general obligation bonds are as follows:

Year End December 31	Principal	Interest
2020	$ 100,000	$ 4,550

Drain Commission – General obligation drain improvement bonds and notes are issued by the County to finance certain drainage district construction projects. General obligation bonds have been issued for governmental activities. These bonds and notes are direct obligations, pledging the full faith and credit of the County and the respective drainage districts. The bonds are generally issued as 10 to 20-year serial bonds with varying amounts of principal maturing each year and bear interest rates varying from 4.14% to 6%. Annual debt service requirements to maturity for the Drain Commission general obligation bonds are as follows:

NOTE 6 - LONG-TERM DEBT (Continued)

Year End December 31	Principal	Interest
2020	$ 100,000	$ 38,514
2021	100,000	33,013
2022	100,000	27,513
2023	100,000	22,013
2024	100,000	16,388
2025-2027	235,000	16,532
Total	$ 735,000	$ 153,973

Advance Refunding

In October 2012, the Road Commission component unit issued Michigan Transportation Fund Bonds in the amount of $1,285,000. Proceeds from this bond issue, along with a contribution from the Road Commission of $10,818 were used to advance refund Michigan Transportation Fund Bonds issued in 2004. The refunded bonds mature as scheduled through February 2024. The balance of the defeased debt outstanding at December 31, 2019, was $655,000. As a result, the refunded bonds are considered to be defeased and the liability has been removed from the statement of net position.

NOTE 7 - EMPLOYEE RETIREMENT AND BENEFIT SYSTEMS

PRIMARY GOVERNMENT

Plan Description. The employer's defined benefit pension plan provides certain retirement, disability and death benefits to plan members and beneficiaries. The employer 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. The employees included in this plan are the Police and Administrative Office personnel.

Benefits Provided. The charts below summarize the County's benefit provisions for its covered groups.

01 – Elctd & NonUnion: Closed to new hires, linked to Division 13	
	2018 Valuation
Benefit Multiplier:	2.25% Multiplier (80% max)
Normal Retirement Age:	60
Vesting:	10 Years
Early Retirement (Unreduced):	55/20
Early Retirement (Reduced):	50/25
	55/15
Final Average Compensation:	3 years
Cola for Future Retirees:	2.50% (Non-Compound)
Cola for Current Retirees:	2.50% (Non-Compound)
Employee Contributions	5%
Act 88:	Yes (Adopted 12/14/1970)

NOTE 7 - EMPLOYEE RETIREMENT AND BENEFIT SYSTEMS (Continued)

02 – Dispatchers: Closed to new hires, linked to Division 13

	2018 Valuation
Benefit Multiplier:	2.50% Multiplier (80% max)
Normal Retirement Age:	60
Vesting:	10 Years
Early Retirement (Unreduced):	55/20
Early Retirement (Reduced):	50/25
	55/15
Final Average Compensation:	3 years
Cola for Future Retirees:	2.50% (Non-Compound)
Cola for Current Retirees:	2.50% (Non-Compound)
Employee Contributions	5%
Act 88:	Yes (Adopted 12/14/1970)

10– UAW Unit 6 & 7: Closed to new hires, linked to Division 13

	2018 Valuation
Benefit Multiplier:	2.25% Multiplier (80% max)
Normal Retirement Age:	60
Vesting:	10 Years
Early Retirement (Unreduced):	55/20
Early Retirement (Reduced):	50/25
	55/15
Final Average Compensation:	3 years
Cola for Future Retirees:	2.50% (Non-Compound)
Cola for Current Retirees:	2.50% (Non-Compound)
Employee Contributions	5%
Act 88:	Yes (Adopted 12/14/1970)

11 – UAW Unit 3, 4, & 5: Open Division

	2018 Valuation
Benefit Multiplier:	2.25% Multiplier (80% max)
Normal Retirement Age:	60
Vesting:	10 Years
Early Retirement (Unreduced):	55/20
Early Retirement (Reduced):	50/25
	55/15
Final Average Compensation:	3 years
Cola for Future Retirees:	2.50% (Non-Compound)
Cola for Current Retirees:	2.50% (Non-Compound)
Employee Contributions	3.80%
Act 88:	Yes (Adopted 12/14/1970)

NOTE 7 - EMPLOYEE RETIREMENT AND BENEFIT SYSTEMS (Continued)

12 – UAW #7: Closed to new hires, linked to Division 13

	2018 Valuation
Benefit Multiplier:	2.25% Multiplier (80% max)
Normal Retirement Age:	60
Vesting:	10 Years
Early Retirement (Unreduced):	55/20
Early Retirement (Reduced):	50/25
	55/15
Final Average Compensation:	3 years
Cola for Future Retirees:	2.50% (Non-Compound)
Employee Contributions	5%
Act 88:	Yes (Adopted 12/14/1970)

13 – New Hire div 01, 02, 10, 12, 20, 22: Open Division, linked to Division 01, 02, 10, 12, 20, 22

	2018 Valuation
Benefit Multiplier:	1.50% Multiplier (no max)
Normal Retirement Age:	60
Vesting:	10 Years
Early Retirement (Unreduced):	55/20
Early Retirement (Reduced):	50/25
	55/15
Final Average Compensation:	3 years
Employee Contributions	5%
Act 88:	Yes (Adopted 12/14/1970)

20 – Sheriff COAM: Closed to new hires, linked to Division 13

	2018 Valuation
Benefit Multiplier:	2.25% Multiplier (80% max)
Normal Retirement Age:	60
Vesting:	10 Years
Early Retirement (Unreduced):	55/20
Early Retirement (Reduced):	50/25
	55/15
Final Average Compensation:	3 years
Cola for Future Retirees:	2.50% (Non-Compound)
Cola for Current Retirees:	2.50% (Non-Compound)
Employee Contributions	5%
Act 88:	Yes (Adopted 12/14/1970)

NOTE 7 - EMPLOYEE RETIREMENT AND BENEFIT SYSTEMS (Continued)

21 – Cmd, Sher & Under: Open Division	
	2018 Valuation
Benefit Multiplier:	2.50% Multiplier (80% max)
Normal Retirement Age:	60
Vesting:	10 Years
Early Retirement (Unreduced):	55/20
Early Retirement (Reduced):	50/25
	55/15
Final Average Compensation:	3 years
Cola for Future Retirees:	2.50% (Non-Compound)
Employee Contributions	5%
Act 88:	Yes (Adopted 12/14/1970)

22 – Sheriff's Deputies POAM: Closed to new hires, linked to Division 13	
	2018 Valuation
Benefit Multiplier:	2.50% Multiplier (80% max)
Normal Retirement Age:	60
Vesting:	10 Years
Early Retirement (Unreduced):	50/25
Early Retirement (Reduced):	55/15
Final Average Compensation:	3 years
Cola for Future Retirees:	2.50% (Non-Compound)
Employee Contributions	5%
Act 88:	Yes (Adopted 12/14/1970)

Employees Covered by Benefit Terms

At December 31, 2018, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	91
Inactive employees entitled to but not yet receiving benefits	33
Active employees	93
	217

Funding Policy

Contributions. The County 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. The County may establish contribution rates to be paid by its covered employees.

Employer contributions range from 2.84% to 41.91% based on annual payroll for open divisions. The County's contributions to the plan for the year ended December 31, 2019 were $757,546 which exceeded the County's required contribution of $719,652.

Employee contributions for the year ended December 31, 2019 were $194,720.

NOTE 7 - EMPLOYEE RETIREMENT AND BENEFIT SYSTEMS (Continued)

Net Pension Liability

The employer's net pension liability was measured as of December 31, 2019, and the total pension liability used to calculate the net pension liability was determined by an annual actuarial valuation as of that date.

Actuarial Assumptions. The total pension liability in the December 31, 2019 annual actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

- Inflation: 2.5%
- Salary Increases: 3.75% in the long-term
- Investment rate of return: 7.75%, net of investment expense, including inflation.

Mortality rates used were based on the RP-2014 Group Annuity Mortality Table of a 50% Male and 50% Female blend.

The actuarial assumptions used in valuation were based on the results of the most recent actuarial experience study of January 1, 2009 through December 31, 2013.

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
Global Equity	55.5%	3.41%
Global Fixed Income	18.5%	0.23%
Real Assets	13.5%	0.97%
Diversifying Strategies	12.5%	0.63%

Discount Rate. The discount rate used to measure the total pension liability is 8.0%. 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.

NOTE 7 - EMPLOYEE RETIREMENT AND BENEFIT SYSTEMS (Continued)

Changes in the Net Pension Liability:

	Increases (Decreases)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
Balances at December 31, 2018	$ 23,962,564	$ 15,310,957	$ 8,651,607
Service cost	418,496	-	418,496
Interest on total pension liability	1,878,699	-	1,878,699
Changes in benefits	-	-	-
Difference between expected and actual experience	188,417	-	188,417
Changes in assumptions	-	-	-
Employer contributions	-	757,546	(757,546)
Employee contributions	-	194,720	(194,720)
Net investment income	-	2,069,906	(2,069,906)
Benefit payments, including employee refunds	(1,376,145)	(1,376,145)	-
Administrative expense	-	(35,662)	35,662
Other charges	(110,246)	1	(110,247)
Net changes	999,221	1,610,366	(611,145)
Balances as of December 31, 2019	$ 24,961,785	$ 16,921,323	$ 8,040,462

Sensitivity of the Net Pension Liability to Changes in the Discount Rate. The following presents the net pension liability of the employer, calculated using the discount rate of 8.00%, as well as what the employer's net pension liability would be using a discount rate that is 1 percentage point lower (7.00%) or 1% higher (9.00%) than the current rate.

	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)
Net Pension Liability	$ 11,096,359	$ 8,040,462	$ 5,489,938

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

For the year ended December 31, 2019 the County recognized pension expense of $789,182. The County reported deferred outflows and inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences in experience	$ -	$ 87,048
Differences in assumptions	-	-
Excess (deficit) investment returns	59,745	-
Total	$ 59,745	$ 87,048

NOTE 7 - EMPLOYEE RETIREMENT AND BENEFIT SYSTEMS (Continued)

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 December 31, 2019.

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

Year Ended December 31:	
2020	$ -
2021	12,733
2022	(212,719)
2023	172,683
Total	$ (27,303)

COMPONENT UNIT – GLADWIN COUNTY ROAD COMMISSION

Plan Description

The Road Commission participates in the Municipal Employees Retirement System (MERS) of Michigan, an agent multiple employer statewide public employee pension plan established by the Michigan's Legislature under Public Act 135 of 1945 and administered by a nine (9) member Retirement Board. MERS issues a publicly available financial report that includes financial statements and required supplementary information. This report may be obtained accessing MERS website at www.mersofmich.com.

Summary of Significant Accounting Policies

For the purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Municipal Employees Retirement System (MERS) of Michigan and additions to/deductions from MERS' fiduciary net position have been determined on the same basis as they are reported by MERS. 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.

Benefits Provided. The Plan provides certain retirement, disability, and death benefits to plan members and beneficiaries. PA 427 of 1984, as amended, established and amends the benefit provisions of the participants in MERS.

- *Commissioners* – Retirement benefits are calculated as 2.5% of the Commissioner's final 3-year average salary times the Commissioner's years of service. Normal retirement age is 60 years, with early retirement at 50 with 25 years of service (reduced) or 55 with 15 years of service (reduced). The vesting period is 6 years.

- *General employees hired before July 1, 2012* – Retirement benefits are calculated as 2.0% of the employee's final 5-year average salary times the employee's years of service. Normal retirement age is 60 years, with early retirement at 55 with 30 years of service (unreduced), 50 with 25 years of service (reduced) or 55 with 15 years of service (reduced). The vesting period is 10 years. Benefit terms also provide for annual cost-of-living adjustments to each employee's retirement allowance subsequent to the employee's retirement date of 2.5%.

NOTE 7 - EMPLOYEE RETIREMENT AND BENEFIT SYSTEMS (Continued)

- *General employees hired after July 1, 2012 ("new hires")* - Retirement benefits are calculated as 1.5% of the employee's final 5-year average salary times the employee's years of service. Normal retirement age is 60 years, with early retirement at 50 with 25 years of service (reduced) or 55 with 15 years of service (reduced). The vesting period is 10 years.

Employees are eligible for non-duty disability benefits after 10 years of service and for duty related disability benefits upon hire. Disability retirement benefits are determined in the same manner as retirement benefits but are payable immediately without an actuarial reduction. Death benefits may also be paid to a beneficiary. An employee who leaves service may withdraw his or her contributions, plus any accumulated interest.

Benefit terms, within the parameters established by MERS, are generally established and amended by authority of the Board of County Road Commissioners, generally after negotiations of these terms with the labor union.

Employees Covered by Benefit Terms

At December 31, 2018, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	40
Inactive employees entitled to but not yet receiving benefits	6
Active employees	28
	74

Contribution Requirements. Article 9, Section 24 of the State of Michigan constitution requires that financial benefits arising on account of employee service rendered in each year be funded during that year. Accordingly, MERS retains an independent actuary to determine the annual contribution. 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 costs of benefits earned by plan members during the year, with an additional amount to finance any unfunded accrued liability. The employer may establish contribution rates to be paid by its covered employees.

For the year ended December 31, 2019, the Road Commission's actuarially determined contribution rate was 6.19% of annual covered payroll for Commissioners, 2.23% for general employees hired after July 1, 2012 and $49,100 monthly for general employees hired before July 1, 2012. Commissioners and new hires are required to contribute 5% of their annual covered payroll to the plan. Employees hired before July 1, 2012 are required to contribute 3% (under $4,200) and 5% (over $4,200) of their annual covered payroll to the plan.

Net Pension Liability. The net pension liability reported at year-end was determined using a measure of the total pension liability and the pension net position as of December 31, 2018. The December 31, 2018 total pension liability was determined by an actuarial valuation performed as of that date.

Actuarial Assumptions. The total pension liability in the December 31, 2018 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50%
Salary increases	3.75%, (plus 0.0% to 11.0% for merit and longevity)
Investment rate of return	7.75%, net of investment expense and including inflation

NOTE 7 - EMPLOYEE RETIREMENT AND BENEFIT SYSTEMS (Continued)

Mortality rates were based on the RP-2014 Group Annuity Mortality Table of a 50% Male and 50% Female blend for non-disabled plan members and 50% Male and 50% Female blend of the RP-2014 Disabled Retiree Mortality Tables for disabled plan members. The actuarial assumptions used in the December 31, 2015 valuation were based on the results of the most recent actuarial experience study dated 2015 that covers the period January 1, 2009 through December 31, 2013.

The long-term expected rate of return on pension plan investments was determined using a model in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan 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. 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
Global Equity	55.5%	5.02%
Global Fixed Income	18.5%	2.18%
Real Assets	13.5%	4.23%
Diversifying Strategies	12.5%	6.56%

Discount Rate. The discount rate used to measure the total pension liability is 8.0%. 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:

	Increases (Decreases)		
	Total Pension Liability	**Plan Fiduciary Net Position**	**Net Pension Liability**
Balances at December 31, 2018	$ 16,723,410	$ 9,688,143	$ 7,035,267
Service cost	153,616	-	153,616
Interest on total pension liability	1,299,505	-	1,299,505
Change in benefits	(1,298,041)	-	(1,298,041)
Difference between expected and actual experience	160,161	-	160,161
Changes in assumptions	(4,151)	-	(4,151)
Employer contributions	-	1,047,313	(1,047,313)
Employee contributions	-	64,583	(64,583)
Net investment income (loss)	-	(382,480)	382,480
Benefit payments, including employee refunds	(1,112,806)	(1,112,806)	-
Administrative expense	-	(18,836)	18,836
Other Changes	(56,508)	-	(56,508)
Net changes	(858,224)	(402,226)	(455,998)
Balances as of December 31, 2019	$ 15,865,186	$ 9,285,917	$ 6,579,269

NOTE 7 - EMPLOYEE RETIREMENT AND BENEFIT SYSTEMS (Continued)

Sensitivity of the net pension liability to changes in the discount rate. The following presents the net pension liability of the Road Commission, calculated using the discount rate of 8.00 percent, as well as what the Road Commission's net pension liability would be using a discount rate that is 1% lower (7.00%) or 1% higher (9.00%) than the current rate.

	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)
Net Pension Liability	$ 8,091,680	$ 6,579,269	$ 5,275,846

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

For the year ended December 31, 2019, the County recognized a negative pension expense of ($1,586,176). At December 31, 2019, the Road Commission reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Employer contributions to the plan subsequent to the measurement date	$ 1,205,495	$ -
Net difference between projected and actual earnings on pension plan investments	705,798	-
Differences in assumptions	-	2,767
Differences between expected and actual experience	107,690	-
Total	$ 2,018,983	$ 2,767

The Amount reported as deferred outflows resources related to pensions will be recognized as pension expense as follows:

Year Ended December 31:	
2020	$ 295,762
2021	142,172
2022	141,437
2023	231,350
Total	$ 810,721

The amounts reported as deferred outflows of resources related to employer contributions to the plan made subsequent to the measurement date $1,205,495 which will impact the net pension liability in fiscal year 2020, as opposed to being amortized to pension expense over a period of year.

NOTE 7 - EMPLOYEE RETIREMENT AND BENEFIT SYSTEMS (Continued)

COMPONENT UNIT – GLADWIN CITY-COUNTY TRANSIT

Description of Plan and Plan Assets

The Gladwin City-County Transit is included with the Gladwin Housing Commission pension plan and is in an agent multiple-employer defined benefit pension plan with the Municipal Employees' Retirement System (MERS). The system provides the following provisions: normal retirement, deferred retirement and service retirement to plan members and their beneficiaries. The service requirement is computed using credited service at the time of termination of membership multiplies by the sum of 2.25% for employees times the final compensation (FAC). The most recent period of which actuarial data was available was for year ended December 31, 2018.

General Information about the Pension Plan

Plan Description. The employer's defined benefit pension plan provides certain retirement, disability and death benefits to plan members and beneficiaries. The employer 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.

01 – HC: Open Division	
	2018 Valuation
Benefit Multiplier:	2.25% Multiplier (80% max)
Normal Retirement Age:	60
Vesting:	10 Years
Early Retirement (Unreduced):	-
Early Retirement (Reduced):	50/25
	55/15
Final Average Compensation:	3 years
COLA for Future Retirees	2.5% (non-compound)
Employee Contributions	6%
Act 88:	Yes (Adopted 8/1/2007)

At December 31, 2018, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	15
Inactive employees entitled to but not yet receiving benefits	8
Active employees	16
	39

Funding

Contributions - The Transit Authoriy 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 costs of benefits earned by plan members during the year, with an additional amount to finance unfunded accrued liability. The employer may establish contribution rates to be paid by its covered employees.

Employer contributions were 13.93% based on annual payroll for open division.

NOTE 7 - EMPLOYEE RETIREMENT AND BENEFIT SYSTEMS (Continued)

Net Pension Liability

The Transit's net pension liability was measured as of December 31, 2018, 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, 2019 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.5%
Salary increases	3.75% in the long-term
Investment rate of return	7.75% net of investment and administrative expense including inflation

Mortality rates used were based on the RP-2014 Group Annuity Mortality Table of a 50% Male and 50% Female blend.

The actuarial assumptions used in the December 31, 2016 valuation were based on the results of the most recent actuarial experience study of 2009- 2013.

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 as of December 31, 2016, the measurement date, for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Global Equity	55.5%	3.41%
Global Fixed Income	18.5%	0.23%
Real Assets	13.5%	0.97%
Diversifying Strategies	12.5%	0.63%

Discount Rate. The discount rate used to measure the total pension liability is 8.00% for 2018. 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.

NOTE 7 - EMPLOYEE RETIREMENT AND BENEFIT SYSTEMS (Continued)

Changes in the Net Pension Liability:

	Increases (Decreases)		
	Total Pension Liability	**Plan Fiduciary Net Position**	**Net Pension Liability**
Balances at December 31, 2017	$ 3,765,307	$ 2,898,937	$ 866,370
Service cost	71,457	-	71,457
Interest on total pension liability	292,183	-	292,183
Changes in benefits	-	-	-
Difference between expected and actual experience	105,031	-	105,031
Changes in assumptions	-	-	-
Employer contributions	-	137,730	(137,730)
Employee contributions	-	42,926	(42,926)
Net investment income	-	(109,476)	109,476
Benefit payments, including employee refunds	(297,504)	(297,504)	-
Administrative expense	-	(5,536)	5,536
Net changes	171,167	(231,860)	403,027
Balances as of December 31, 2018	$ 3,936,474	$ 2,667,077	$ 1,269,397

Sensitivity of the net pension liability to changes in the discount rate. The following presents the net pension liability of the Transit, calculated using the discount rate of 8.00%. as well as what the Transit's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (7.00%) or 1-percentage-point higher (9.00%) than the current rate:

	1% Decrease (7.00%)	**Current Discount Rate (8.00%)**	**1% Increase (9.00%)**
Net pension liability at 12/31/18	$1,269,397	$1,269,397	$1,269,397
Change in Net Pension Liability (NPL)	$357,486	$-	$(309,201)
Calculated NPL	$1,626,883	$1,269,397	$960,196

Pension plan fiduciary net position. Detailed information about the pension plan's fiduciary net position is available in the separately issued MERS financial report.

NOTE 7 - EMPLOYEE RETIREMENT AND BENEFIT SYSTEMS (Continued)

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

For the year ended, 2019, the Transit Authority recognized pension expense of $41,988. At September 30, 2019, the Transit Authority reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences in experience	$ 38,654	$ (16,064)
Change in proportionate share	-	(90,731)
Excess (deficit) investment returns	63,345	-
Contributions subseqent to the measurement date	23,871	-
Total	$ 125,870	$ (106,795)

*The amount reported as deferred outflow of resources resulting from contributions subsequent to the measurement date will be recognized as a reduction in the Net Pension Liability for the fiscal year ending September 30, 2020.

**Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recorded in pension expense as follows:

Year Ended September 30:	
2019	$ (9,422)
2020	(14,608)
2021	(1,629)
2022	20,863
Total	$ (4,796)

NOTE 8 - OTHER POST EMPLOYMENT BENEFITS

PRIMARY GOVERNMENT

Plan Description – The County sponsors a single employer defined benefit retiree health care plan (Plan) to all employees provided proper application is made prior to retirement and the employee is a member of the Plan on the date of retirement. The County reimburses the amount of validated claims for medical, dental and hospitalization costs incurred by pre-Medicare retirees and their dependents based upon the employee's number of years of service. Expenditures for postretirement healthcare benefits are recognized as retirees report claims. As of December 31, 2019, the County has not advance funded any portion of the liability. Therefore, financial statements for the plan are not prepared nor are they included in the financial statements of any other plan or the primary government.

Funding Policy – The County has no obligation to make contributions in advance of when the insurance premiums or benefits are due for payment; therefore, the Plan may be financed on a pay-as-you-go basis. For the year ended December 31, 2019, the County contributed $168,098 to the plan for current premiums and no additional amount to prefund benefits.

Employees Covered by Benefit Terms

As of Actuarial date 1/1/18, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits payments	52
Inactive employees entitled to but not yet receiving benefits	44
Active employees	88
Total participants covered by OPEB Plan	184

The County's OPEB Plan is closed to new entrants.

Total OPEB Liability and Net OPEB Liability

The County's total OPEB liability of $7,820,245 was measured as of December 31, 2018, and was determined by an actuarial valuation as of that date.

As of December 31, 2019, there was $0 in assets in the County's OPEB trust, as the county is set up as a pay as you go plan.

Actuarial assumptions and other inputs.

The total OPEB liability in the January 1, 2018 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified.

Discount Rate	3.64%
Healthcare Cost Trend Rates	8.0% graded down 0.5% per year to an ultimate trend rate of 4.50%
Return on Plan Assets	N/A
Salary Increases	3.75%
Actuarial Cost Method	Entry Age Normal

Mortality rates were based on a blend of the RP – 2014 mortality tables Health Annuity Mortality, Employee Mortality, Juvenile Mortality, all of which were based on an experience study from 2000-2013, a 50% male 50% female blend.

Discount Rate

The discount rate used to measure the total OPEB liability was 3.64%. The projection of cash flows used to determine the discount rate assumed future County contributions. Based on this assumptions, the retirement plan's fiduciary net position was projected to be sufficient to make all projected future benefit payments of current plan members. For projected benefits that are covered by projected assets, the long-term expected rate was used to discount the projected benefits.

NOTE 8 - OTHER POST EMPLOYMENT BENEFITS (Continued)

	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability
Balances at January 1, 2018	$ 8,034,417	$ -	$ 8,034,417
Service cost	314,043	-	314,043
Interest	256,816	-	256,816
Difference between expected and actual experience	(81,878)	-	(81,878)
Change in Assumptions	(535,055)	-	(535,055)
Contributions - Employer	-	168,098	(168,098)
Benefit payments	(168,098)	(168,098)	-
Net changes	(214,172)	-	(214,172)
Balances as December 31, 2018	$ 7,820,245	$ -	$ 7,820,245

Covered payroll was $4,223,630.

Total OPEB Liability as a percentage of covered payroll was 185%.

Sensitivity of the total OPEB liability to changes in the discount rate.

The January 1, 2018 valuation was prepared using a discount rate of 3.64%. If the discount rate were 1% higher than what was used it this valuation, the net OPEB Liability would decrease $1,109,588. If the discount rate were 1% lower than was used in this valuation, the net OPEB Liability would increase $1,385,266. Other information was not available.

Sensitivity of the total OPEB liability to changes in the healthcare trend rate.

The January 1, 2018 valuation was prepared using a trend rate of 8.00%. If the trend rate were 1% higher than what was used it this valuation, the net OPEB Liability would increase $1,527,668. If the trend rate were 1% lower than was used in this valuation, the net OPEB Liability would decrease $1,198,115. Other information was not available.

For the year ended December 31, 2019, the County recognized an OPEB expense as follows:

Service Cost	$ 314,043
Net recognition of deferred in/outflow	(101,636)
Interest on total OPEB liability	256,816
Net OPEB Expense	$ 469,223

NOTE 8 - OTHER POST EMPLOYMENT BENEFITS (Continued)

At December 31, 2019, the 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
Differences in experience	$ -	$ 68,389
Differences in assumptions	-	446,908
Excess (deficit) investment returns	-	-
Total	$ -	$ 515,297

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

Year Ended December 31:	
2020	$ (101,636)
2021	(101,636)
2022	(101,636)
2023	(101,636)
2024	(101,636)
2025+	(7,117)
Total	$ (515,297)

COMPONENT UNIT – GLADWIN COUNTY ROAD COMMISSION

Plan Description – The Road Commission provides healthcare and prescription drug benefits to all full-time employees hired prior to August 19, 2009 upon retirement in accordance with labor contracts. Employees hired after August 19, 2009 who retire for any reason, will not be eligible for health insurance, dental insurance, vision insurance, life insurance, or the hearing aid rider. These employees will be required to contribute a minimum of one percent (1%) of their pay through payroll deduction to a Healthcare Savings Program (HSCP) through MERS. The Road Commission will also contribute a maximum amount equal to one percent (1%) of an employee's pay to an employee's HCSP.

At year-end, membership in the Plan was comprised of 18 active plan members, 29 retirees and beneficiaries and 0 inactive members. The Road Commission includes retirees and their spouses in its insured healthcare plan. Previous eligible employees who retired on or before October 31, 2005 are not required to contribute to their healthcare plan, in accordance with labor contracts. Previous eligible employees who retired after October 31, 2005 are required to contribute monthly to their healthcare plans in the same amounts as required for active employees, in accordance with labor contracts. The monthly contribution amounts for eligible retirees and active employees vary based on the single, two person, and family coverage, and will also vary each year based on the cost of healthcare.

NOTE 8 - OTHER POST EMPLOYMENT BENEFITS (Continued)

Effective July 1, 2012, the employer's contribution towards healthcare cannot exceed those amounts permitted by Public Act 152 (PA 152) of 2011; Publicly Funded Health Insurance Contribution Act, with maximum amounts revised July 1st of each year. Eligible retirees and active employees are required to contribute monthly towards healthcare costs that exceed employer amounts allowed under PA 152.

Funding Policy and Contributions – The contribution requirements of plan members and the Road Commission are established by labor contracts and may be amended by the Board of County Road Commissioners through labor negotiations. The Plan does not require member contributions form Road Commission employees. The required contribution is based on projected pay-as-you-go financing requirements, with optional additional amounts to prefund benefits as determined by the board of County Road Commissioners.

Annual OPEB Cost and Net OPEB Liability – The Road Commission's annual other postemployment benefits (OPEB) cost (expense) is calculated based on the *actuarially determined contribution of the employer (ADC),* an amount actuarially determined in accordance with the parameters of GASB Statement No. 75. The ADC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal costs each year and amortize any unfunded actuarial liabilities (or funding excess) over a period of 6 years.

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectation and new estimates are made about the future.

Participants Covered by the Benefit Terms – At the measurement date, the following participants were covered by the benefit terms:

Inactive plan members receiving or entitled to future benefits	29
Retirees and beneficiaries	17
Active participants	18
Total Participants	64

Contributions – Expenditures for postemployment healthcare benefits are recognized as the insurance premiums become due. During the year, the Road Commission paid current retiree premiums of $262,592 and made advance funding contributions of $100,000. The premiums for postemployment healthcare benefits and the advance funding payments were paid from and recorded as expenditures in the General Operating / Road Fund.

Net OPEB Liability – The net OPEB liability reported at year-end was determined using a measure of the total OPEB liability and the OPEB net position s of December 31, 2019. The December 31, 2019 total OPEB liability was determined by an actuarial valuation performed as of that date. Changes in the Road Commission's proportionate share of the net OPEB liability during the year were as follows:

NOTE 8 - OTHER POST EMPLOYMENT BENEFITS (Continued)

	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability
Balances at December 31, 2018	$ 8,630,276	$ 206,510	$ 8,423,766
Service cost	177,245	-	177,245
Interest on total OPEB liability	260,315	-	260,315
Expected / actual experience differences	(12,486)	-	(12,486)
Changes in actuarial assumptions	(3,276,331)	-	(3,276,331)
Contributions - OPEB Trust	-	100,000	(100,000)
Contributions - Benefits Paid		262,592	(262,592)
Net investment income	-	33,398	(33,398)
Benefit payments	(262,592)	(262,592)	-
Administrative expense	-	(443)	443
Net changes	(3,113,849)	132,955	(3,246,804)
Balances as December 31, 2019	$ 5,516,427	$ 339,465	$ 5,176,962

OPEB Expense and Deferred Outflows and Inflows of Resources Related to OPEB – During the year the Road Commission recognized a negative OPEB expense of ($334,606). At year-end, the Road Commission reported deferred outflows and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ -	$ 20,128
Changes of assumptions	49,313	1,371,487
Net difference between projected and actual earnings on OPEB plan investments	950	-
Total	$ 50,263	$ 1,391,615

The net amounts reported as deferred outflows and deferred inflows of resources will be recognized as OPEB expense as follows:

Year Ended December 31:	
2020	$ (1,340,954)
2021	1,348
2022	1,350
2023	(3,096)
Total	$ (1,341,352)

NOTE 8 - OTHER POST EMPLOYMENT BENEFITS (Continued)

Actuarial Methods and Assumptions – Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

The valuation of the total OPEB liability was determined using the following actuarial assumptions (a) 2.10% inflation, (b) projected salary increases of 3.5%, (c) investment rate of return of 7.35%, (d) 20-year Aa municipal bond rate of 3.26%, (e) mortality rates using the 2010 Public General Employees and Healthy Retires, Headcount weighted, MP-2018 improvement scale.

Discount Rate – The discount rate used to measure the total OPEB liability was 3.00%, the assets are not projected to be sufficient to make projected future payments of current plan members. For projected benefits that are covered by projected assets, the long-term expected rate used to discount the projected benefits. From the year that benefit payments were not projected to be covered by the projected assets ("the depletion date"), projected benefits were discounted at a discount rate reflecting a 20-year AA/Aa tax-exempt municipal bond yield. A single equivalent rate that yields the same present value of benefits is calculated.

Investment Rate of Return – The long-term 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 OPEB plan 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 by the target asset allocation percentages and by adding expected inflation. Best estimates of arithmetic real rates of return for each major class included in the retirement plan's target asset allocation are summarized below. The sum of each target allocation times its long-term expected real rate is 5.25%. the long-term expected rate of return after including inflation is 7.35%.

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Global Equity	55.50%	6.15%
Global Fixed Income	18.50%	1.26%
Private Assets	26.00%	6.15%

Concentrations – The plan is 100% in the MERS Total Market Fund.

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate – the following presents the Road Commission's net OPEB liability (asset), calculated using the discount rate of 3.00% as well as what the net OPEB liability (asset) would be if it were calculated using a discount rate that is 1% lower (2.00%) or one percent higher(4.00%) than the current rate:

	1% Decrease (2.00%)	Current Discount Rate (3.00%)	1% Increase (4.00%)
Net OPEB liability	$5,772,361	$5,176,962	$4,676,173

NOTE 8 - OTHER POST EMPLOYMENT BENEFITS (Continued)

Sensitivity of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rate – the following presents the Road Commission's net OPEB liability (asset), calculated using the assumed cost trend rate, as well as what the net OPEB liability (asset) would be if it were calculated using a cost trend rate that is 1% lower or one percent higher than the current rate

	1% Decrease in Cost Trend Rate	Assumed Cost Trend Rate	1% Increase in Cost Trend Rate
Net OPEB liability	$4,581,522	$5,176,962	$5,887,155

COMPONENT UNIT – GLADWIN CITY-COUNTY TRANSIT

Plan description – The Transit Authority's defined benefit OPEB plan, provides postemployment healthcare benefits to certain retirees. The Transit Authority's employees become eligible for post-employment healthcare benefits if they retire with 30 years of service at the Transit Authority. Article 11 of the State Compiled Statutes grants the authority to establish and amend the benefit terms and financing requirements to the Transit Authority. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75. The plan is closed and all eligible employees are currently receiving benefits.

Benefits provided – The Transit Authority provides healthcare benefits for retirees and their spouses. The benefit terms provide for payment of 90 percent of health insurance premiums for non-Medicare-eligible retirees and 90 percent of supplemental health insurance premiums for Medicare-eligible retirees.

Employees Covered by Benefit Terms – At September 30, 2019, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits payments	2
Inactive employees entitled to but not yet receiving benefits	-
Active employees	-
Total participants covered by OPEB Plan	2

Total OPEB Liability

The Transit Authority's total OPEB liability of $274,353 was measured as of September 30, 2019, and was determined by using the alternative measurement method as of that date.

Actuarial assumptions and other inputs – The total OPEB liability in the September 30, 2019 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless other specified:

Inflation	2.0	percent
Salary increases	5.4	percent, average, including inflation
Discount rate	2.66	percent
Healthcare cost trend rates	5.5	percent for 2019-2020, increasing 0.2 percent per year to an ultimate rate of 5.7 percent for 2021 and later years
Retirees' share of benefit-related	90	percent of projected health insurance premiums for costs retirees

NOTE 8 - OTHER POST EMPLOYMENT BENEFITS (Continued)

The discount rate was based on 2.66 percent based on the index rate for 20-year tax-exempt muni bonds with rating of AAA or higher.

Mortality rates were based on the National Vital Statistics Mortality Table for Males or Females, as appropriate.

The actuarial assumptions used in the September 30, 2019 valuation were based on the results of the alternative measurement method for the period of October 1, 2018 – September 30, 2019.

Changes in the Total OPEB Liability

	Total OPEB Liability
Balance at June 30, 2018	$ 239,040
Changes for the year:	
Changes in assumptions or other inputs	51,622
Benefit payments	(16,309)
Net change	(35,313)
Net OPEB Expense	$ 274,353

Sensitivity of the total OPEB liability to changes in the discount rate – The following presents the total OPEB liability of the Transit Authority, as well as what the Transit Authority's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (1.66 percent) or 1-percentage-point higher (3.66 percent) than the current discount rate:

	1% Decrease	Current Discount Rate	1% Increase
Net OPEB liability	$290,680	$274,353	$259,398

Sensitivity of the total OPEB liability to changes in healthcare cost trend rates – The following presents the total OPEB liability of the Transit Authority's, as well as what the Transit Authority's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (4.5 percent) or 1-percentage-point higher (6.5 percent) than the current healthcare cost trend rates:

	1% Decrease	Current Discount Rate	1% Increase
Net OPEB liability	$252,424	$274,353	$298,560

NOTE 8 - OTHER POST EMPLOYMENT BENEFITS (Continued)

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

For the year ended September 30, 2019, the Transit Authority recognized a increase in OPEB expense of $35,313. At September 30, 2019, the Transit Authority did not report any deferred outflows of resources or deferred inflows of resources related to OPEB due to using the alternative measurement method to calculate their OPEB liability, which allowed the measurement date to be the same as their fiscal year end. Since the Transit Authority has a closed plan, the remaining service life would be zero. Since the changes in assumptions are amortized over the remaining service life and the remaining service life is zero, there isn't any expense that needs to be amortized over future years.

The total OPEB expense recognized as calculated by the alternative measurement method is $51,657. The entire amount of $51,657 was expensed on the books and is reported in 50202 Other Post-Employment Benefits (OPEB). Below is a tracking schedule for OPEB payments actually paid that exceed the calculated OPEB expense:

Calculated expense		$	51,657
Less: eligible payments			
2018 paid that exceed expense	7,189		
2019 paid	16,344		
Total eligible payments			23,533
Ineligible OPEB expense (carry over)		$	28,124

NOTE 9 - RISK MANAGEMENT

The County is exposed to various risks of loss related to property loss, torts, errors and omissions and employee injuries (workers compensation), as well as medical benefits provided to employees. The County manages risk through the purchase of commercial insurance.

Liability, Vehicle Physical Damage, and Property and Crime – The County is a member of the Michigan Municipal Liability and Property Pool, which is an association organized to purchase commercial insurance for protection against loss for Michigan cities, counties, townships and special service governments. The County is insured up to the following limits: Liability - $5,000,000, vehicle physical damage - $5,000,000 and property and crime - $5,000,000, subject to deductibles of $1,000 per vehicle and $1,000 per occurrence of property and crime damage. The County is not subject to supplemental premium assessments by the association.

Workers' Compensation – The County purchases coverage through the Michigan Municipal Workers' Compensation Fund. The Fund is authorized by State law to provide its members with coverage required by the Workers' Disability Compensation Act. Claims are subject to a maximum limit of $500,000 per occurrence.

NOTE 10 - CONTINGENT LIABILITIES

The County has been named as a defendant in various litigation involving lawsuits pending and notices of intent to file suit. Management and legal counsel of the County expect no material losses in excess of insurances should an unfavorable outcome prevail. No provision for any loss has been made in the accompanying financial statements.

Under the terms of various Federal and State grants, periodic audits are required and certain costs may be questioned as not being appropriate expenditures under the terms of the grants. Such grants could lead to reimbursement to the grantor agencies. However, County management does not believe such disallowances, if any, will be material to the financial position of the County.

NOTE 11 - RESTRICTED NET POSITION

Restrictions of the net position shown in the government-wide financial statements indicate that restrictions imposed by the funding source or some other outside source which precludes their use for unrestricted purposes. The following are the various net position restrictions as of December 31, 2019.

PRIMARY GOVERNMENT	
Governmental Activities	
Specific Fund Purposes	$ 4,644,328
COMPONENT UNITS	
City/County Transit	
Restricted for Other Purposes	$ 148,577
Board of Public Works	
Restricted for Debt Service	$ 2

NOTE 12 - SUBSEQUENT EVENT:

The COVID-19 outbreak in the United States has caused business disruption through mandated and voluntary closings of local units of government. While the disruption is currently expected to be temporary, there is considerable uncertainty around the duration of the closings. Therefore, the County expects this matter to negatively impact its operating results. However, the related financial impact and duration cannot be reasonably estimated at this time.

In the case of *Michigan Department of Environmental Quality V Gladwin County Drain Commission and Gladwin County*, a Consent Judgment was entered on April 16, 2020. Pursuant to the Consent Judgment, civil fines of $37,000 were imposed with Gladwin County being responsible for $20,000 of those fines. The cost to repair the damages to the county drains will be assessed to the drainage district.

In January of 2020, the County issued $4,000,000 in bonds to construct a road commission facility.

Required Supplementary Information

Required Supplementary Information
Employee Retirement and Benefit Systems
Schedule of Changes in the Employers' Net Pension Liability and Related Ratios
For the Year Ended December 31, 2019

Primary Government - Pension Plan Trust

	2015	2016	2017	2018	2019
Total pension liability					
Service cost	$ 412,408	$ 409,864	$ 441,552	$ 405,701	$ 418,496
Interest	1,569,370	1,644,938	1,758,130	1,841,259	1,878,699
Difference between expected and acutal experience	-	94,615	52,225	(451,432)	188,417
Changes of assumptions	-	1,161,028	-	-	-
Other	(7,401)	(133,513)	49,672	(7,994)	(110,246)
Benefit payments, including refund of member contributions	(1,017,989)	(1,096,266)	(1,213,335)	(1,275,726)	(1,376,145)
Net change in total pension liability	956,388	2,080,666	1,088,244	511,808	999,221
Total pension liability - beginning	19,325,458	20,281,846	22,362,512	23,450,756	23,962,564
Total pension liability - ending	$ 20,281,846	$ 22,362,512	$ 23,450,756	$ 23,962,564	$ 24,961,785
Plan fiduciary net position					
Contributions - employer	$ 609,169	$ 577,523	$ 679,332	$ 749,545	$ 757,546
Contributions - employee	164,714	174,133	177,721	188,272	194,720
Net investment income	(210,882)	1,540,528	1,945,469	(636,431)	2,069,906
Benefit payments, including refunds of member contributions	(1,017,989)	(1,096,266)	(1,213,335)	(1,275,726)	(1,376,145)
Other	-	-	2	(1)	1
Administrative expense	(30,827)	(30,395)	(30,808)	(31,593)	(35,662)
Net change in plan fiduciary net position	(485,815)	1,165,523	1,558,381	(1,005,934)	1,610,366
Plan fiduciary net position - beginning	14,078,802	13,592,987	14,758,510	16,316,891	15,310,957
Plan fiduciary net position - ending	$ 13,592,987	$ 14,758,510	$ 16,316,891	$ 15,310,957	$ 16,921,323
Net pension liability - ending	$ 6,688,859	$ 7,604,002	$ 7,133,865	$ 8,651,607	$ 8,040,462
Plan fiduciary net position as a percentage of the total pension liability	67.02%	66.00%	69.58%	63.90%	67.79%
Covered - employee payroll	$ 3,387,358	$ 3,382,771	$ 3,710,408	$ 3,612,563	$ 3,815,748

Required Supplementary Information
Employee Retirement and Benefit Systems
Schedule of Contributions
For the Year Ended December 31, 2019

	2015	2016	2017	2018	2019
Actuarially determined contribution	$ 549,097	$ 577,523	$ 679,332	$ 718,776	$ 719,652
Contributions in relation to the actuarially determined contribution	523,929	577,523	679,332	749,545	757,546
Contribution deficiency (excess)	$ 25,168	$ -	$ -	$ (30,769)	$ (37,894)
Covered - employee payroll	$ 3,387,358	$ 3,382,771	$ 3,710,408	$ 3,612,563	$ 3,815,748
Contributions as a percentage of covered-employee payroll	15.47%	17.07%	18.31%	20.75%	19.85%

Notes to Schedule:

Valuation date: December 31, 2018

Actuarially determined contribution rates are calculated as of December 31st each year, which is twelve months prior to the beginning of the fiscal year in which contributions were reported.

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Individual Entry Age Normal Cost
Amortization methods	Level percent of payroll
Remaining amortization period	19 years (closed)
Asset valuation method	Market-related value with 5-year smoothing
Inflation	2.75% per year
Salary increases	3.50% to 5.00% including inflation
Investment rate of return	7.75%
Retirement age	Experience-based table of rates that are specific to the type of eligibility
Mortality	RP 2014 Generation Mortality Tables, blue-collar adjustment, projected with scale BB.

Required Supplementary Inforamtion
Employee Retirement and Benefit Systems
Schedule of Changes in the OPEB Liability and Related Ratios
Year Ended December 31, 2019

	Measurement Date 12/31/2017	Measurement Date 12/31/2018
Total OPEB Liability - Beginning of Year	$ 7,663,633	$ 8,034,417
Service cost	298,846	314,043
Interest	246,236	256,816
Assumption changes and differences between actual and expected experience	-	(535,055)
Difference between actual and expected investment income	-	(81,878)
Benefit payments	(174,298)	(168,098)
OPEB Liability - End of Year	$ 8,034,417	$ 7,820,245
Plan fiduciary net position		
Contributions - employer	$ 168,098	$ 168,098
Benefit payments	(168,098)	(168,098)
Net change in plan fiduciary net position	-	-
Plan fiduciary net position - Beginning of Year	-	-
Plan fiduciary net position - End of Year	$ -	$ -
Net OPEB liability - End of Year	$ 8,034,417	$ 7,820,245
Plan fiduciary net position as a percentage of the total OPEB liability	0%	0%
Covered Payroll	$ 3,298,735	$ 4,223,630
Net OPEB liability as a percentage of covered payroll	243.56%	185.15%
Schedule of Employer Contributions		
Actuarially determined contribution	174,298	572,075
Actual Contribution	174,298	168,098
Contribution deficiency/(excess)	$ -	$ 403,977
Covered Payroll	$ 3,298,735	$ 4,223,630
ADC as a percentage of payroll	5.28%	13.54%

Key Assumptions:

Census Collection Date	January 1, 2018
Discount rate	3.64%
Year 1 per 65 inflation rates (Medical/RX)	8.00%
Year 2 inflation rate	7.50%
Ultimate inflation rate	4.50%
Year Ultimate inflation rate is reached	2026
Actuarial Cost Method	Entry age normal (percent of salary)

Required Supplementary Information
Budgetary Comparison Schedule
General Fund
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget - Positive
	Original	Final	Amounts	(Negative)
REVENUES:				
Taxes	$ 4,609,511	$ 4,689,102	$ 4,739,798	$ 50,696
Licenses and Permits	414,850	456,282	438,136	(18,146)
Federal	166,856	166,856	130,003	(36,853)
State	1,227,809	1,238,533	1,168,312	(70,221)
Local	9,000	9,000	9,000	-
Charges for Services	1,363,380	1,434,542	1,300,079	(134,463)
Fines and Forfeits	61,300	61,300	23,971	(37,329)
Interest and Rents	89,100	89,994	94,315	4,321
Reimbursements	278,593	291,809	234,196	(57,613)
Other Revenue	130,828	138,509	153,575	15,066
TOTAL REVENUES	8,351,227	8,575,927	8,291,385	(284,542)
EXPENDITURES:				
Legislative				
Board of commissioners	207,695	200,871	198,198	2,673
Judicial				
Circuit court	384,400	366,042	364,822	1,220
District court	464,302	487,619	484,774	2,845
Friend of the court	280,725	287,190	286,793	397
Jury	350	350	318	32
Law Library	9,000	9,000	11,196	(2,196)
Probate court	352,810	371,310	370,963	347
Circuit court probation	1,050	1,072	1,071	1
Total Judicial	1,492,637	1,522,583	1,519,937	2,646
General Government				
Elections	3,900	7,977	7,948	29
Clerk	319,639	330,691	330,520	171
Equalization	178,541	183,302	182,915	387
GIS	10,925	4,625	4,550	75
Prosecuting attorney	418,788	417,908	417,150	758
Register of deeds	159,025	158,525	157,360	1,165
Treasurer	295,284	308,796	308,281	515
State survey & remonumentation	40,000	43,228	43,228	-
Cooperative extension	103,169	102,562	101,562	1,000
Computers	182,500	158,640	158,240	400
Building and grounds	347,987	329,488	327,945	1,543
Drain commission	53,631	52,078	51,553	525
Duplicator	59,000	59,947	59,943	4
Telephone contract	27,000	34,089	34,088	1
Mail department	40,000	46,559	46,045	514
Audit	29,500	29,500	29,416	84
Total General Government	2,268,889	2,267,915	2,260,744	7,171

Required Supplementary Information
Budgetary Comparison Schedule
General Fund
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget - Positive
	Original	Final	Amounts	(Negative)
Public Safety				
Sheriff department	1,249,378	1,300,310	1,298,649	1,661
Traffic enforcement	97,451	92,770	86,546	6,224
Secondary road patrol	133,651	130,620	129,584	1,036
Marine	11,250	11,638	10,883	755
Courthouse security	110,169	105,125	77,798	27,327
Jail	1,453,913	1,463,769	1,457,654	6,115
Inmate meals	152,000	149,500	146,769	2,731
Construction code	200,630	221,411	220,716	695
Planning commission	12,235	12,235	5,027	7,208
Zoning department	68,355	69,470	69,262	208
911	774,248	797,192	790,434	6,758
Emergency management	54,069	53,069	43,309	9,760
Animal control	149,543	154,749	151,559	3,190
Total Public Safety	4,466,892	4,561,858	4,488,190	73,668
Public Works				
DPW	800	800	538	262
Drains at large	8,000	13,884	13,883	1
Total Public Works	8,800	14,684	14,421	263
Health and Welfare				
Public health	185,461	188,748	188,314	434
Contagious disease	500	500	350	150
Substance abuse	36,333	39,349	39,349	-
Mental health	91,531	91,531	91,531	-
Mental health guardianship	16,800	19,740	19,740	-
Veterans	82,495	88,946	79,761	9,185
Soldiers & sailors	-	-	5,338	(5,338)
Medical examiner	72,200	74,208	74,208	-
Total Health and Welfare	485,320	503,022	498,591	4,431
Recreation & Culture				
Parks	3,500	3,500	2,668	832
Other				
Insurance and bonds	278,657	276,191	271,318	4,873
Health insurance	181,947	174,447	173,441	1,006
Retirement	30,000	30,000	30,000	-
City/County airport	12,500	25,000	25,000	-
Total Other	503,104	505,638	499,759	5,879
Capital Outlay	114,030	369,485	1,298,867	(929,382)
Total Expenditures	9,550,867	9,949,556	10,781,375	(831,819)

Required Supplementary Information
Budgetary Comparison Schedule
General Fund
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget - Positive
	Original	Final	Amounts	(Negative)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES BEFORE OTHER FINANCING SOURCES (USES)	(1,199,640)	(1,373,629)	(2,489,990)	(1,116,361)
OTHER FINANCING SOURCES (USES):				
Lease Proceeds	-	-	1,335,750	1,335,750
Transfers In	1,393,565	1,687,991	1,626,569	(61,422)
Transfers Out	(193,524)	(259,924)	(220,277)	39,647
Total Other Financing Sources (Uses)	1,200,041	1,428,067	2,742,042	1,313,975
NET CHANGE IN FUND BALANCES	$ 401	$ 54,438	252,052	$ 197,614
FUND BALANCE BEGINNING OF YEAR			659,752	
FUND BALANCE END OF YEAR			$ 911,804	

Required Supplementary Information
Budgetary Comparison Schedule
Emergency Medical Services Fund
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget - Positive
	Original	Final	Amounts	(Negative)
REVENUES:				
Taxes	$ 366,980	$ 366,980	$ 495,744	$ 128,764
Interest and Rents	9,045	9,045	10,288	1,243
TOTAL REVENUES	376,025	376,025	506,032	130,007
EXPENDITURES:				
Health & Welfare	623,374	623,374	754,094	(130,720)
TOTAL EXPENDITURES	623,374	623,374	754,094	(130,720)
NET CHANGE IN FUND BALANCES	$ (247,349)	$ (247,349)	(248,062)	$ (713)
FUND BALANCE BEGINNING OF YEAR			2,076,147	
FUND BALANCE END OF YEAR			$ 1,828,085	

Required Supplementary Information
Budgetary Comparison Schedule
E 911 Millage Fund
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget - Positive
	Original	Final	Amounts	(Negative)
REVENUES:				
Taxes	$ 710,417	$ 710,417	$ 745,063	$ 34,646
Interest and Rents	2,800	2,800	4,705	1,905
TOTAL REVENUES	713,217	713,217	749,768	36,551
EXPENDITURES:				
Public Safety	2,565	2,565	2,556	9
TOTAL EXPENDITURES	2,565	2,565	2,556	9
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES BEFORE OTHER FINANCING SOURCES (USES)	710,652	710,652	747,212	36,560
OTHER FINANCING SOURCES (USES)				
Transfers Out	(817,216)	(817,216)	(774,248)	42,968
NET CHANGE IN FUND BALANCES	$ (106,564)	$ (106,564)	(27,036)	$ 79,528
FUND BALANCE BEGINNING OF YEAR			696,876	
FUND BALANCE END OF YEAR			$ 669,840	

Required Supplementary Information
Budgetary Comparison Schedule
Wireless E 911 Fund
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget - Positive
	Original	Final	Amounts	(Negative)
REVENUES:				
State	$ 134,600	$ 134,600	$ 166,790	$ 32,190
Interest and Rents	3,700	3,700	12,088	8,388
TOTAL REVENUES	138,300	138,300	178,878	40,578
EXPENDITURES:				
Public Safety	22,800	22,800	16,749	6,051
TOTAL EXPENDITURES	22,800	22,800	16,749	6,051
NET CHANGE IN FUND BALANCES	$ 115,500	$ 115,500	162,129	$ 46,629
FUND BALANCE BEGINNING OF YEAR			955,773	
FUND BALANCE END OF YEAR			$ 1,117,902	

Required Supplementary Information
Budgetary Comparison Schedule
Senior Citizens Program Fund
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget - Positive
	Original	Final	Amounts	(Negative)
REVENUES:				
Taxes	$ 473,605	$ 473,605	$ 742,662	$ 269,057
Interest and Rents	-	-	572	572
TOTAL REVENUES	473,605	473,605	743,234	269,629
EXPENDITURES:				
Health & Welfare	480,613	480,613	687,069	(206,456)
TOTAL EXPENDITURES	480,613	480,613	687,069	(206,456)
NET CHANGE IN FUND BALANCES	$ (7,008)	$ (7,008)	56,165	$ 63,173
FUND BALANCE BEGINNING OF YEAR			7,806	
FUND BALANCE END OF YEAR			$ 63,971	

Other Information

Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2019

	Special Revenue Funds							
	Friend of the Court	Animal Shelter Millage	Gypsy Moth	Breault Road Tower	Economic Development Administration	Courthouse Preservation	Economic Development Revolving	Register of Deeds Technology
ASSETS:								
Cash and Equivalents	$ 178,321	$ 98,779	$ 320	$ 21,000	$ 41,421	$ 657	$ 59,812	$ 54,571
Accounts Receivable	-	-	-	-	-	-	56,746	-
Taxes Receivable	-	184,823	-	-	-	-	-	-
Due from Other Governmental Units	5,643	-	-	-	3,000	-	-	-
TOTAL ASSETS	$ 183,964	$ 283,602	$ 320	$ 21,000	$ 44,421	$ 657	$ 116,558	$ 54,571
LIABILITIES:								
Accounts Payable	$ -	$ -	$ -	$ -	$ -	$ -	$ 3,000	$ -
TOTAL LIABILITIES	-	-	-	-	-	-	3,000	-
DEFERRED INFLOWS OF RESOURCES:								
Property Taxes Levied for Subsequent Period	-	199,934	-	-	-	-	-	-
Other State Grants	-	-	-	-	-	-	56,746	-
TOTAL DEFERRED INFLOWS OF RESOURCES	-	199,934	-	-	-	-	56,746	-
FUND BALANCES:								
Restricted	183,964	83,668	320	21,000	44,421	657	56,812	54,571
Committed	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-
TOTAL FUND BALANCES	183,964	83,668	320	21,000	44,421	657	56,812	54,571
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	$ 183,964	$ 283,602	$ 320	$ 21,000	$ 44,421	$ 657	$ 116,558	$ 54,571

Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2019

	Special Revenue Funds							
	FEMA Flood Mapping	Marriage Counseling	Concealed Pistol	Corrections Officer Training	Drug Enforcement	County Library	CDBG	E-911 4% Surcharge
ASSETS:								
Cash and Equivalents	$ 1,301	$ 34,114	$ 25,599	$ 29,685	$ 4,703	$ -	$ 61,040	$ 331,575
Accounts Receivable	-	-	-	-	-	-	-	-
Taxes Receivable	-	-	-	-	-	-	-	-
Due from Other Governmental Units	-	-	-	-	-	-	-	-
TOTAL ASSETS	$ 1,301	$ 34,114	$ 25,599	$ 29,685	$ 4,703	$ -	$ 61,040	$ 331,575
LIABILITIES:								
Accounts Payable	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,103
TOTAL LIABILITIES	-	-	-	-	-	-	-	2,103
DEFERRED INFLOWS OF RESOURCES:								
Property Taxes Levied for Subsequent Period	-	-	-	-	-	-	-	-
Other State Grants	-	-	-	-	-	-	-	-
TOTAL DEFERRED INFLOWS OF RESOURCES	-	-	-	-	-	-	-	-
FUND BALANCES:								
Restricted	1,301	34,114	25,599	29,685	4,703	-	-	329,472
Committed	-	-	-	-	-	-	61,040	-
Assigned	-	-	-	-	-	-	-	-
TOTAL FUND BALANCES	1,301	34,114	25,599	29,685	4,703	-	61,040	329,472
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	$ 1,301	$ 34,114	$ 25,599	$ 29,685	$ 4,703	$ -	$ 61,040	$ 331,575

Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2019

	Special Revenue Funds							
	Commissary	Sheriff Training	Jail Telephone	Project Fresh	DHS - Child Care	Probate Court Child Care	Veterans	Veterans Brouillard
ASSETS:								
Cash and Equivalents	$ 5,107	$ 7,197	$ 10,154	$ 1,930	$ 3,515	$ 30,798	$ 787	$ 19,788
Accounts Receivable	-	-	-	-	-	-	-	-
Taxes Receivable	-	-	-	-	-	-	-	-
Due from Other Governmental Units	-	-	-	-	-	-	-	-
TOTAL ASSETS	$ 5,107	$ 7,197	$ 10,154	$ 1,930	$ 3,515	$ 30,798	$ 787	$ 19,788
LIABILITIES:								
Accounts Payable	$ -	$ -	$ -	$ -	$ 500	$ 5,132	$ -	$ 15
TOTAL LIABILITIES	-	-	-	-	500	5,132	-	15
DEFERRED INFLOWS OF RESOURCES:								
Property Taxes Levied for Subsequent Period	-	-	-	-	-	-	-	-
Other State Grants	-	-	-	-	-	-	-	-
TOTAL DEFERRED INFLOWS OF RESOURCES	-	-	-	-	-	-	-	-
FUND BALANCES:								
Restricted	-	7,197	10,154	-	3,015	25,666	787	-
Committed	-	-	-	-	-	-	-	-
Assigned	5,107	-	-	1,930	-	-	-	19,773
TOTAL FUND BALANCES	5,107	7,197	10,154	1,930	3,015	25,666	787	19,773
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	$ 5,107	$ 7,197	$ 10,154	$ 1,930	$ 3,515	$ 30,798	$ 787	$ 19,788

Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2019

	Special Revenue Funds		
	Disaster Contingency	Veterans Service Fund	Totals
ASSETS:			
Cash and Equivalents	$ 3,501	$ 1,998	1,027,673
Accounts Receivable	-	-	56,746
Taxes Receivable	-	-	184,823
Due from Other Governmental Units	-	-	8,643
TOTAL ASSETS	$ 3,501	$ 1,998	1,277,885
LIABILITIES:			
Accounts Payable	$ -	-	$ 10,750
TOTAL LIABILITIES	-	-	10,750
DEFERRED INFLOWS OF RESOURCES:			
Property Taxes Levied for Subsequent Period	-	-	199,934
Other State Grants	-	-	56,746
TOTAL DEFERRED INFLOWS OF RESOURCES	-	-	256,680
FUND BALANCES:			
Restricted	-	-	917,106
Committed	-	-	61,040
Assigned	3,501	1,998	32,309
TOTAL FUND BALANCES	3,501	1,998	1,010,455
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	$ 3,501	$ 1,998	$ 1,277,885

Combining Statement of Revenues, Expenditures, and Changes in Fund Balance - Nonmajor Governmental Funds
For the Year Ended December 31, 2019

	Special Revenue Funds							
	Friend of the Court	Animal Shelter Millage	Gypsy Moth	Breault Road Tower	Economic Development Administration	Courthouse Preservation	Economic Development Revolving	Register of Deeds Technology
REVENUES:								
Taxes	$ -	$ 198,614	$ -	$ -	$ -	$ -	$ -	$ -
Federal	47,556	-	-	-	16,667	-	-	-
State	13,034	-	-	-	-	-	-	-
Local	-	-	-	-	23,550	-	-	-
Charges for Services	6,040	16,556	-	-	-	-	16,319	37,120
Interest and Rents	-	69	13	5,500	285	-	-	58
Other Revenue	-	-	-	-	1,677	-	-	-
TOTAL REVENUES	66,630	215,239	13	5,500	42,179	-	16,319	37,178
EXPENDITURES:								
Judicial	-	-	-	-	-	-	-	-
General Government	-	-	-	-	-	-	-	36,280
Public Safety	-	4,261	-	-	-	-	-	-
Health and Welfare	-	-	30,458	-	-	-	-	-
Community and Economic Development	-	-	-	-	40,300	-	-	-
Recreation and Culture	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	-	4,261	30,458	-	40,300	-	-	36,280
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES BEFORE OTHER FINANCING SOURCES (USES)	66,630	210,978	(30,445)	5,500	1,879	-	16,319	898
OTHER FINANCING SOURCES (USES):								
Transfers In	-	-	-	-	5,000	-	-	-
Transfers Out	(68,000)	(158,442)	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(68,000) -	(158,442)	-	-	5,000	-	-	-
NET CHANGE IN FUND BALANCES	(1,370)	52,536	(30,445)	5,500	6,879	-	16,319	898
FUND BALANCE BEGINNING OF YEAR	185,334	31,132	30,765	15,500	37,542	657	40,493	53,673
FUND BALANCE END OF YEAR	$ 183,964	$ 83,668	$ 320	$ 21,000	$ 44,421	$ 657	$ 56,812	$ 54,571

Combining Statement of Revenues, Expenditures, and Changes in Fund Balance - Nonmajor Governmental Funds
For the Year Ended December 31, 2019

	Special Revenue Funds							
	FEMA Flood Mapping	Marriage Counseling	Concealed Pistol	Corrections Officer Training	Drug Enforcement	County Library	CDBG	E-911 4% Surcharge
REVENUES:								
Taxes	$ -	$ -	$ -	$ -	$ -		$ -	$ -
Federal	-	-	-	-	-	-	-	-
State	-	-	-	-	-	-	-	-
Local	-	-	-	-	-	-	-	-
Charges for Services	-	2,355	14,103	3,579	1,745	-	35,476	127,320
Interest and Rents	-	-	-	-	-	-	84	980
Other Revenue	-	-	-	-	-	-	-	-
TOTAL REVENUES	-	2,355	14,103	3,579	1,745	-	35,560	128,300
EXPENDITURES:								
Judicial	-	2,388	-	-	-	-	-	-
General Government	-	-	-	-	-	-	-	-
Public Safety	-	-	7,769	5,197	3,132	-	-	78,549
Health and Welfare	-	-	-	-	-	-	-	-
Community and Economic Development	-	-	-	-	-	-	64,161	-
Recreation and Culture	-	-	-	-	-	762	-	-
TOTAL EXPENDITURES	-	2,388	7,769	5,197	3,132	762	64,161	78,549
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES BEFORE OTHER FINANCING SOURCES (USES)	-	(33)	6,334	(1,618)	(1,387)	(762)	(28,601)	49,751
OTHER FINANCING SOURCES (USES):								
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	(15,000)	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	(15,000)	-	-	-	-	-
NET CHANGE IN FUND BALANCES	-	(33)	(8,666)	(1,618)	(1,387)	(762)	(28,601)	49,751
FUND BALANCE BEGINNING OF YEAR	1,301	34,147	34,265	31,303	6,090	762	89,641	279,721
FUND BALANCE END OF YEAR	$ 1,301	$ 34,114	$ 25,599	$ 29,685	$ 4,703	$ -	$ 61,040	$ 329,472

Combining Statement of Revenues, Expenditures, and Changes in Fund Balance - Nonmajor Governmental Funds
For the Year Ended December 31, 2019

	Special Revenue Funds							
	Commissary	Sheriff Training	Jail Telephone	Project Fresh	DHS - Child Care	Probate Court - Child Care	Veterans	Veterans Brouillard
REVENUES:								
Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Federal	-	-	-	-	-	-	-	-
State	-	2,361	-	-	40,439	28,813	412	-
Local	-	-	-	-	-	-	-	-
Charges for Services	21,609	-	16,342	-	-	-	-	-
Interest and Rents	-	-	-	-	-	-	-	-
Other Revenue	-	-	-	-	6,583	20,800	-	3,720
TOTAL REVENUES	21,609	2,361	16,342	-	47,022	49,613	412	3,720
EXPENDITURES:								
Judicial	-	-	-	-	-	-	-	-
General Government	-	-	-	-	-	-	-	-
Public Safety	23,381	3,245	12,206	-	-	-	-	-
Health and Welfare	-	-	-	-	110,496	104,793	-	2,218
Community and Economic Development	-	-	-	-	-	-	-	-
Recreation and Culture	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	23,381	3,245	12,206	-	110,496	104,793	-	2,218
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES BEFORE OTHER FINANCING SOURCES (USES)	(1,772)	(884)	4,136	-	(63,474)	(55,180)	412	1,502
OTHER FINANCING SOURCES (USES):								
Transfers In	-	-	-	-	51,200	50,000	-	-
Transfers Out	-	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	51,200	50,000	-	-
NET CHANGE IN FUND BALANCES	(1,772)	(884)	4,136	-	(12,274)	(5,180)	412	1,502
FUND BALANCE BEGINNING OF YEAR	6,879	8,081	6,018	1,930	15,289	30,846	375	18,271
FUND BALANCE END OF YEAR	$ 5,107	$ 7,197	$ 10,154	$ 1,930	$ 3,015	$ 25,666	$ 787	$ 19,773

Combining Statement of Revenues, Expenditures, and Changes in Fund Balance - Nonmajor Governmental Funds
For the Year Ended December 31, 2019

	Special Revenue Fund		
	Disaster Contingency	Veterns Service Grant	Totals
REVENUES:			
Taxes	$ -	$ -	198,614
Federal	-	-	64,223
State	-	36,795	121,854
Local	-	-	23,550
Charges for Services	-	-	298,564
Interest and Rents	-	-	6,989
Other Revenue	-	-	32,780
TOTAL REVENUES	-	36,795	746,574
EXPENDITURES:			
Judicial	-	-	2,388
General Government	-	-	36,280
Public Safety	-	-	137,740
Health and Welfare	-	36,795	284,760
Community and Economic Development	-	-	104,461
Recreation and Culture	-	-	762
TOTAL EXPENDITURES	-	36,795	566,391
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES BEFORE OTHER FINANCING SOURCES (USES)	-	-	180,183
OTHER FINANCING SOURCES (USES):			
Transfers In	-	1,998	108,198
Transfers Out	-	-	(241,442)
TOTAL OTHER FINANCING SOURCES (USES)	-	1,998	(133,244)
NET CHANGE IN FUND BALANCES	-	1,998	46,939
FUND BALANCE BEGINNING OF YEAR	3,501	-	963,516
FUND BALANCE END OF YEAR	$ 3,501	$ 1,998	$ 1,010,455

Combining Statement of Net Position
Nonmajor Enterprise Funds
December 31, 2019

	2017 Tax Revolving	2018 Tax Revolving	2015 Tax Revolving	2016 Tax Revolving	Totals
ASSETS:					
Cash and Equivalents	$ 59,280	$ 191,410	$ 4,176	$ 242,570	$ 497,436
Taxes Receivable	6,238	192,849	4,570	55	203,712
Due from Other Funds	300,000	-	-	98,000	398,000
Due from Other Governmental Units	-	-	-	18,181	18,181
TOTAL ASSETS	$ 365,518	$ 384,259	$ 8,746	$ 358,806	$ 1,117,329
LIABILITIES:					
Due to Other Funds	$ -	$ 148,000	$ -	$ -	$ 148,000
TOTAL LIABILITIES	-	148,000	-	-	148,000
NET POSITION:					
Unrestricted	365,518	236,259	8,746	358,806	969,329
TOTAL NET POSITION	365,518	236,259	8,746	358,806	969,329
TOTAL LIABILITIES AND NET POSITION	$ 365,518	$ 384,259	$ 8,746	$ 358,806	$ 1,117,329

Combining Statement of Revenues, Expenses and Changes in Net Position - Nonmajor Enterprise Funds
For the Year Ended December 31, 2019

	2017 Tax Revolving	2018 Tax Revolving	2015 Tax Revolving	2016 Tax Revolving	Totals
OPERATING REVENUES:					
Interest and Penalties on Taxes	$ 64,861	$ 144,874	$ 1,340	$ 1,383	$ 212,458
Administrative Fees	7,863	34,827	252	4,494	47,436
Total Operating Revenues	72,724	179,701	1,592	5,877	259,894
OPERATING EXPENSES:					
Other Supplies & Expenses	(822)	10,829	-	(169)	9,838
Total Operating Expenses	(822)	10,829	-	(169)	9,838
OPERATING INCOME (LOSS)	73,546	168,872	1,592	6,046	250,056
NON-OPERATING REVENUES (EXPENSES):					
Interest Income	109	147	4	639	899
Total Non-Operating Revenues (Expenses)	109	147	4	639	899
NET POSITION, BEGINNING OF YEAR	291,863	67,240	7,150	352,121	718,374
NET POSITION, END OF YEAR	$ 365,518	$ 236,259	$ 8,746	$ 358,806	$ 969,329

Combining Statement of Cash Flows
Nonmajor Enterprise Funds
For the Year Ended December 31, 2019

	2017 Tax Revolving	2018 Tax Revolving	2015 Tax Revolving	2016 Tax Revolving	Totals
Cash Flows From Operating Activities:					
Cash Received from Customers	$ 285,234	$ 1,091,228	$ 4,172	$ 1,032	$ 1,381,666
Cash Paid to Vendors	822	(10,829)	-	169	(9,838)
Cash Paid to Other Funds	(300,000)	148,000	-	(98,000)	(250,000)
Net Cash Provided (Used) by Operating Activities	(13,944)	1,228,399	4,172	(96,799)	1,121,828
Cash Flows From Capital and Related Financing Activities:					
Principal Payments	-	(1,090,000)	-	-	(1,090,000)
Net Cash Provided (Used) by Capital and Realted Financing Activities	-	(1,090,000)	-	-	(1,090,000)
Cash Flows from Investing Activities:					
Interest on Deposits	109	147	4	639	899
Net Cash Provided (Used) by Investing Activities	109	147	4	639	899
Net Increase (Decrease) in Cash and Equivalents	(13,835)	138,546	4,176	(96,160)	32,727
Cash and Equivalents - Beginning of Year	73,115	52,864	-	338,730	464,709
Cash and Equivalents - End of Year	$ 59,280	$ 191,410	$ 4,176	$ 242,570	$ 497,436
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:					
Operating Income (Loss)	$ 73,546	$ 168,872	$ 1,592	$ 6,046	$ 250,056
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:					
Change in Assets and Liabilities:					
(Increase) Decrease in Assets					
Receivables	212,510	911,527	2,580	13,336	1,139,953
Due From Other Funds	-	-	-	(98,000)	(98,000)
Due from Other Governmental Units	-	-	-	(18,181)	(18,181)
(Decrease) Increase in Liabilities					
Due to Other Funds	(300,000)	148,000	-	-	(152,000)
Net Cash Provided (Used) by Operating Activities	$ (13,944)	$ 1,228,399	$ 4,172	$ (96,799)	$ 1,121,828

Combining Statement of Net Position
Fiduciary Funds
December 31, 2019

	Trust and Agency	Library Fund (Penal Fines)	Inmate Trust	Totals
ASSETS:				
Cash and Equivalents	$ 180,205	$ -	$ 6,546	$ 186,751
LIABILITIES:				
Due to Other Governmental Units	$ 3,195	$ -	$ -	$ 3,195
Due to Individuals and Agencies	177,010	-	6,546	183,556
TOTAL LIABILITIES	$ 180,205	$ -	$ 6,546	$ 186,751

Combining Balance Sheet
Component Unit - Drainage Districts
December 31, 2019

	Debt Service		Capital Project Funds					
	Drain	Revolving Drain	Storm Water Management	Chappel Dam Construction Fund	Lake Level	Chappel Dam Debt Retirement	Lake Improvement	Totals
ASSETS:								
Cash and Equivalents	$ 477,543	$ 37,891	$ 6,361	$ -	$ 80,052	$ 113,529	$ 289,868	$ 1,005,244
Receivables								
Special Assessments	39,445	-	-	-	92,871	-	212,465	344,781
Due from Other Funds	47,155	48,270	-	55,500	-	-	-	150,925
TOTAL ASSETS	$ 564,143	$ 86,161	$ 6,361	$ 55,500	$ 172,923	$ 113,529	$ 502,333	$ 1,500,950
LIABILITIES:								
Accounts Payable	$ -	$ -	$ -	$ -	$ -	$ -	$ 11,125	$ 11,125
Due to Other Funds	95,425	-	-	-	40,500	-	15,000	150,925
Due to Other Governmental Units	30,463	6,300	-	-	55,698	-	1,221	93,682
TOTAL LIABILITIES	125,888	6,300	-	-	96,198	-	27,346	255,732
DEFERRED INFLOWS OF RESOURCES:								
Unavailable Revenue	39,445	-	-	-	92,871	-	212,465	344,781
FUND BALANCES:								
Restricted for Debt Service	-	-	-	-	-	113,529	-	113,529
Committed for Capital Improvements	398,810	79,861	6,361	55,500	(16,146)	-	262,522	786,908
TOTAL FUND BALANCES	398,810	79,861	6,361	55,500	(16,146)	113,529	262,522	900,437
TOTAL LIABILITIES, DEFERRED INFLOWS RESOURCES, AND FUND BALANCES	$ 564,143	$ 86,161	$ 6,361	$ 55,500	$ 172,923	$ 113,529	$ 502,333	$ 1,500,950

Reconciliation of the Combining Balance Sheet to the Statement of Net Position - Component Unit - Drainage Districts
December 31, 2019

Total fund balances - governmental funds		$ 900,437
Amounts reported for the 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 as assets in the governmental funds.		
Capital assets, net		1,356,117
Long-term receivables are not available to pay for current period expenditures and therefore are not available in the funds. They consist of:		
Special Assessments		344,781
Long-term liabilities are not due and payable in the current period and therefore are not reported as liabilities in the funds. Long-term liabilities at year end consist of the following:		
Notes payable	(735,000)	
Accrued interest payable	(3,439)	
		(738,439)
Net position of governmental activities		$ 1,862,896

Combining Statement of Revenues, Expenditures and Changes in Fund Balance - Component Unit - Drainage Districts
For the Year Ended December 31, 2019

	Debt Service		Capital Project Funds					
	Drain	Revolving Drain	Storm Water Management	Chappel Dam Construction Fund	Lake Level	Chappel Dam Debt Retirement	Lake Improvement	Totals
REVENUES								
Special Assessment	$ 156,191	$ -	$ -	$ -	$ 49,947	$ 109,795	$ 402,565	$ 718,498
Interest	445	43	7	-	85	181	321	1,082
Total Revenues	156,636	43	7	-	50,032	109,976	402,886	719,580
EXPENDITURES								
Public works	117,588	-	700	-	65,145	750	245,880	430,063
Debt Service	-	-	-	-	-	195,294	-	195,294
Total Expenditures	117,588	-	700	-	65,145	196,044	245,880	625,357
NET CHANGE IN FUND BALANCES	39,048	43	(693)	-	(15,113)	(86,068)	157,006	94,223
FUND BALANCE BEGINNING OF YEAR	359,762	79,818	7,054	55,500	(1,033)	199,597	105,516	806,214
FUND BALANCE END OF YEAR	$ 398,810	$ 79,861	$ 6,361	$ 55,500	$ (16,146)	$ 113,529	$ 262,522	$ 900,437

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balance of to the Statement of Activities
Component Unit - Drainage Districts
For the Year Ended December 31, 2019

Net changes in fund balances - total governmental funds		$ 94,223
The change in net position reported for governmental activities in the statement of activities is different because:		
Governmental funds reported capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.		
Depreciation Expense	(32,288)	
Excess of depreciation expense		(32,288)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. In the current period, these amounts consist of:		
Unavailable Revenue		(1,190,832)
Repayment of long-term debt and borrowing of long-term debt is reported as expenditures and other financing sources in governmental funds, but the repayment reduces long-term liabilities and the borrowing increase long-term liabilities in the statement of net position.		
Change in accrued interest payable	701	
Note principal retirement	150,000	
		150,701
Changes in net position of governmental activities		$ (978,196)

Combining Balance Sheet
Component Unit - Board of Public Works
December 31, 2019

	Public Works	Gladwin City 1996 Water/Sewage Debt	Totals
ASSETS:			
Cash and Equivalents	$ 161,573	$ 2	$ 161,575
TOTAL ASSETS	$ 161,573	$ 2	$ 161,575
FUND BALANCES:			
Restricted for:			
Debt Service	-	2	2
Capital Projects	161,573	-	161,573
TOTAL FUND BALANCES	161,573	2	161,575
TOTAL LIABILITIES AND FUND BALANCES	$ 161,573	$ 2	$ 161,575

Reconciliation of the Combining Balance Sheet to the Statement of Net Position - Component Unit - Board of Public Works
December 31, 2019

Total fund balances - governmental funds		$ 161,575
Amounts reported for the governmental activities in the statement of net position are different because:		
Long-term receivables are not available to pay for current period expenditures and therefore are not reported as assets in the funds.		
Deferred portion of leases receivable		101,517
Long-term liabilities are not due and payable in the current period and therefore are not reported as liabilities in the funds.		
Direct obligations	(100,000)	
Accrued interest payable	(1,517)	
		(101,517)
Net position of governmental activities		$ 161,575

Combining Statement of Revenues, Expenditures, and Changes in Fund Balance - Component Unit - Board of Public Works
For the Year Ended December 31, 2019

	Public Works	Gladwin City 1996 Water/Sewage Debt	Totals
REVENUES:			
Intergovernmental	$ -	$ 103,825	$ 103,825
Interest on Investments	-	1	1
Total Revenues	-	103,826	103,826
EXPENDITURES:			
Debt Service	-	103,825	103,825
Total Expenditures	-	103,825	103,825
NET CHANGE IN FUND BALANCES	-	1	1
FUND BALANCE BEGINNING OF YEAR	161,573	1	161,574
FUND BALANCE END OF YEAR	$ 161,573	$ 2	$ 161,575

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balance to the Statement of Activities
Component Unit - Board of Public Works
For the Year Ended December 31, 2019

Net changes in fund balances - total governmental funds	$ 1
The change in net position reported for governmental activities in the statement of activities is different because:	
Revenues in the statement of activities that do not provide current financial resources are not reported as revenue in the funds.	
Change in leases receivable	(96,424)
Repayment of long-term debt and borrowing of long-term debt is reported as expenditures and other financing sources in governmental funds, but the repayment reduces long-term liabilities and the borrowing increase long-term liabilities in the statement of net position.	
Bond principal retirement	95,000
Some items reported in the statement of activities require the use of current financial resources and therefore are not reported as expenditures in governmental funds.	
Change in accrued interest payable	1,424
Changes in net position of governmental activities	$ 1

Report on Compliance

ANDERSON, TACKMAN & COMPANY, PLC
CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT AUDITOR'S 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*

To the Board of Commissioners
Gladwin County
Gladwin, Michigan

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Gladwin, Michigan, as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the County of Gladwin, Michigan's basic financial statements and have issued our report thereon dated June 22, 2020. Our report includes a reference to other auditors who audited the financial statements of the Gladwin County Road Commission and Gladwin City-County Transit, as described in our report on the County of Gladwin, Michigan'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.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County of Gladwin, Michigan's internal control over financial reporting (internal control) to determine the 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 of Gladwin, Michigan's internal control. Accordingly, we do not express an opinion on the effectiveness of the County of Gladwin, Michigan'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.

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To the Board of Commissioners
Gladwin County

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 were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a certain deficiency in internal control, described in the accompany schedule of findings and responses that we consider to be a significant deficiency listed as 2019-001.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County of Gladwin, Michigan'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 determination of financial statement amounts. 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 one instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards,* which is described in the accompanying schedule of findings and responses as item 2019-001.

County of Gladwin, Michigan's Response to Findings

The County of Gladwin, Michigan's response to the finding identified in our audit is described in the accompanying schedule of findings and responses. The County of Gladwin, Michigan'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 result of that testing, and not to provide an opinion on the effectiveness of the entity'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.

Anderson, Tackman & Co. PLC

Anderson, Tackman & Company, PLC
Certified Public Accountants
Kincheloe, Michigan

June 22, 2020

Significant Deficiencies – Noncompliance with State Statutes

Excess Expenditures Over Appropriations ***Finding 2019-001***

Condition: Our examination indicated instances of noncompliance with the provisions of Public Act 2 of 1968, the Uniform Budgeting and Accounting Act.

The County's 2019 General Appropriations Act (budget) provided for expenditures of the following funds to be controlled to the activity level. During the fiscal year ended December 31, 2019, expenditures were incurred in excess of amounts appropriated in the amended budgets.

Criteria: The expenditures of funds in excess of appropriations are contrary to the provisions of Public Act 2 of 1968, the Uniform Budgeting and Accounting Act.

During the year ended December 31, 2019, the County incurred expenditures in certain budgetary funds, which were in excess of the amount appropriated as follows:

	Total Appropriations	Amount of Expenditures	Budget Variance
General Fund:			
Capital Outlay	$ 369,485	$ 1,298,867	$ (929,382)
Emergency Medical Services Fund:			
Health and Welfare	$ 623,374	$ 754,094	$ (130,720)
Senior Citizens Program:			
Health and Welfare	$ 480,613	$ 687,069	$ (206,456)

Effect: The County has not complied with State Statutes.

Cause: A budget was not adopted for the Emergency Medical Services or Senior Citizens Program funds prior to the beginning of the fiscal year.

Recommendation: The County should follow the State Law that requires County Governmental Funds have budgets for its funds approved before the fiscal year commences.

Management's Response – Corrective Action Plan: Management does monitor budgets closely and perform budget amendments on a timely basis. We will work to implement budget amendments as soon as information becomes available to us; however, because the budgets lapse at year end amendments can only be made as information becomes available.

- Contact Person(s) Responsible for Correction:
  Sharron Smith, Chairman

ANDERSON, TACKMAN & COMPANY, PLC
CERTIFIED PUBLIC ACCOUNTANTS

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COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE

To the Board of Commissioners
Gladwin County
Gladwin, Michigan

We have audited the financial statements of the governmental activities, the business-type activities, aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Gladwin, Michigan for the year ended December 31, 2019, and have issued our report thereon dated June 22, 2020. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. Professional standards also require that we communicate to you the following information related to our audit.

Our Responsibility under U.S. Generally Accepted Auditing Standards and *Government Auditing Standards*

As stated in our engagement letter dated August 21, 2019 our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, inconformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

As part of our audit, we considered the internal control of the County of Gladwin, Michigan. Such considerations were solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

Generally accepted accounting principles provide for certain required supplementary information (RSI) to supplement the basic financial statements. Our responsibility with respect to the management's discussion and analysis, schedule of funding progress, and budgetary comparison schedules, which supplement the basic financial statements, is to apply certain limited procedures in accordance with generally accepted auditing standards. However, the RSI will not be audited and, because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance, we will not express an opinion or provide any assurance on the RSI.

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We have been engaged to report on combining fund financial statements, which accompany the financial statements but are not RSI. Our responsibility for this other information, as described by professional standards, is to evaluate the presentation of the other information in relation to the financial statements as a whole and to report on whether the other information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Planned Scope and Timing of the Audit

We performed the audit according to the planned scope and timing previously communicated to you in our correspondence about planning matters dated August 21, 2019.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by the County of Gladwin, Michigan are described in Note 1 to the financial statements. No new accounting pronouncement were adopted and the application of existing policies was not changed during the year. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's 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 significantly from those expected. The most sensitive estimates affecting the financial statements were:

- Management's estimate of the depreciation expense is based on estimated lives. We evaluated the key factors and assumptions used to develop the estimate to determine that it is reasonable in relation to the financial statements taken as a whole.

- Management's estimate of the allowance for uncollectible accounts receivable is based on past experience and future expectations for collection of various account balances and has been determined to be zero.

- Management's estimate of the Annual Required Contribution for OPEB Obligations and net pension liability were based on various assumptions regarding life expectancies, inflation, premium increases, and investment rates.

- Management's estimate of the vested employee benefits is based on current hourly rates and policies regarding payment of sick and vacation banks.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. The attached schedule summarizes uncorrected misstatements of the financial statements. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

Disagreement with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated June 22, 2020.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Comments and Recommendations

Year End Accruals (Prior Year)

It was noted during our review of accounts receivable at year end that multiple accounts had stale prior year balances and unrecorded or unadjusted current year receivables. We recommend that accounts receivable be reviewed at year end to ensure that all amounts are accurately reported.

Status: Corrected

Budgets (Prior Year)

A budget was not adopted for the Emergency Medical Services or Senior Citizens Program funds prior to the beginning of the County's fiscal year. State law requires that County's Governmental funds follow the State's prescribed timetable in having budgets for it's funds approved before the fiscal year commences.

Status: Corrected

Long Outstanding Checks (Prior Year)

It was noted in our review of bank reconciliations there are multiple checks that are over one-year delinquent. We recommend that the County follow the State of Michigan's Unclaimed Property Act (Act 29 of 1995) for all unclaimed property to ensure compliance with State statutes.

Status: No change

Bank Statements (Prior Year)

During our review of bank balances, it was noted that the general ledger does not have all cash accounts that are in the County's name reflected in its records. We recommend that all bank accounts that are in the name of the County name be recorded in the General Ledger.

Status: Corrected

It was also noted that during our review that one bank statement under the county control was not under the County Treasurer as required by statute. We recommend that all accounts be under the control of the County Treasurer as the Michigan Depart of Treasury's Accounting Procedures Manual requires.

Status: No change

Single Approach for Reporting Leases

The Governmental Accounting Standards Board (GASB) issued guidance that establishes a single approach to accounting for and reporting leases by state and local governments. The single approach is based on the principle that leases are financing of the right to use an underlying asset.

GASB Statement No. 87, *Leases*, provides guidance for lease contracts for nonfinancial assets – including vehicles heavy equipment, and buildings – but excludes nonexchange transactions, including donated assets, and leases of intangible assets.

Under the new Statement, a lessee government is required to recognize (1) a lease liability and (2) an intangible asset representing the lessee's right to use the leased asset. A lessor government is required to recognize (1) a lease receivable and (2) a deferred inflow of resources. A lessor will continue to report the leased asset in its financial statements.

A lease also will report the following in its financial statements:

- Amortization expense for using the lease asset (similar to depreciation) over the shorter of the term of the lease or the useful life of the underlying asset.
- Interest expense on the lease liability.
- Note disclosures about the lease, including a general description of the leasing arrangement, the amount of the lease assets recognized, and a schedule of future lease payment to be made.

Limited exceptions to the single-approach guidance are provided for:

- Short-term leases, defined as lasting a maximum of 12 months at inception, including any options to extend.
- Financial purchases.
- Certain regulated leases, such as between municipal airports and air carriers.

The full text of Statement 87 is available on the GASB website, www.gasb.org.

Other Matters

We applied certain limited procedures to the management's discussion and analysis and budgetary comparison schedules, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquires of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquires, the basic financial statements, and our knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the combining fund financial statements, which accompany the financial statements but are not RSI. With respect to this other information, we made certain inquires 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 other information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Conclusion

This information is intended solely for the information and use of the Board of Commissioners, management, federal and state awarding agencies, pass-through entities and others within the organization and is not intended to be and should not be used by anyone other than these specified parties.

Anderson Tackman & Co. PLC

Anderson Tackman & Company, PLC
Certified Public Accountants
Kincheloe, Michigan

June 22, 2020

Appendix #2

Municipal Performance Dashboard

Fiscal Stability

	2018	2019	Progress
Annual general fund expenditures per capita *Notes: 2019: Page 15 of 2019 Audit. The County had efficiency project improvements that will decrease expenses to natural gas, electricity and water expenses. This is a capital expense over 10 years*	$9,850,412	$10,781,375	
Fund balance as a percent of annual general fund expenditures *Notes: 2019: $911,804.00 - Page 15 of 2019 audit* *2018: $659,752.00 (page 15 of 2018 audit)*	6.8%	8.5%	
Unfunded other post employment benefits (OPEB) liability as a percent of annual general fund revenue *Notes: 2019: $469,223 total (page 57 of 2019 audit)* *2018: $370,794 total change (page 59 of 2018 audit)*	0%	0%	
Debt burden per capita *Notes: 2019: Based on 2010 census figures* *2018: Based on 2010 Census figures*	$285	$285	
Percentage of road funding provided by the general fund *Notes: 2019: All Road Maintenance is paid for through R/C Millage* *2018: All Road Maintenance is paid through the Road Commission millage and the Townships*	0.0%	0.0%	
Ratio of pensioners to employees *Notes: 2019: 52 retirees to 83 contributing members* *2018: 44 Retirees to 82 contributing employees (Page 58 of 2018 audit)*	53.65	59.09	
Number of services delivered via cooperative venture	0	0	
Bond rating (Standard & Poor's) *Notes: 2019: Chappel Dam Assessment rating*	AAA	AA-	

Public Safety

	2018	2019	Progress
Violent crimes per thousand *Notes: 2019: 194 Violent Crimes reported 78 Assaults, 12 CSC, 92 Domestic, 12 Felonious Assaults* *2018: 132 Assaults, 23 CSC, 164 Domestics, 0 Felony Assaults*	7.9	7.6	
Property crimes per thousand *Notes: 2019: 376 Property Crimes* *2018: 520 Property Crimes*	20	15	
Traffic injuries or fatalities *Notes: 2019: 63 Traffic Injuries - 2 Fatalities* *2018: 102 traffic injuries - 3 fatalities*	110	65	

Economic Strength

	2018	2019	Progress
Percent of community with access to high speed broadband *Notes: 2019: no change* *2018: no change*	90%	90%	
Percent of community age 25+ with a Bachelor Degree or higher *Notes: 2019: Per 2010 Census Figures* *2018: Per 2010 Census Figures*	10%	10%	
Average age of critical infrastructure (years)	N/A	N/A	

Quality of Life

	2018	2019	Progress
Miles of sidewalks and non-motorized trails per mile of local roads *Notes: 2019: 5 miles created through Buckeye Trailhead project* *2018: No change*	0.4	41.0	
Percent of general fund budget committed to arts, culture and recreation	0%	0%	
Acres of park per thousand residents *Notes: 2018: No change from 2017*	11.4	11.4	
Percent of community with curbside recycling *Notes: 2019: No change* *2018: no change from 2017*	37%	37%	

Trend is down, performance improving
Trend is up, performance improving
Trend is down, performance declining
Trend is up, performance declining
Trend is down, performance neutral
Trend is up, performance neutral
Trend is neutral, performance neutral
* 1.0% threshold is allowed

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Appendix #3

REVENUE AND EXPENDITURE REPORT FOR GLADWIN COUNTY

PERIOD ENDING 12/31/2019

GL NUMBER	DESCRIPTION	2019 AMENDED BUDGET	YTD BALANCE 12/31/2019 NORMAL (ABNORMAL)	ACTIVITY FOR MONTH 12/31/2019 INCREASE (DECREASE)	AVAILABLE BALANCE NORMAL (ABNORMAL)	% BDGT USED
Fund 101 - GENERAL FUND						
Revenues						
Dept 000						
101-000-402.000	CURRENT PROPERTY TAXES	4,375,155.00	4,418,456.53	47,669.65	(43,301.53)	100.99
101-000-403.000	PILOT TAX	5,094.00	5,093.66	0.00	0.34	99.99
101-000-404.000	BOARD REV/TAX TRIBUNAL	0.00	0.00	0.00	0.00	0.00
101-000-407.000	PA 105 PENALTIES	86.00	85.58	0.00	0.42	99.51
101-000-408.000	BOARD REV/TAX TRIBUNAL	0.00	0.00	0.00	0.00	0.00
101-000-409.000	PERSONAL TAX	200.00	22.18	0.00	177.82	11.09
101-000-425.000	TRAILER TAX FEES	1,814.00	1,814.50	213.50	(0.50)	100.03
101-000-429.000	COMMERCIAL FOREST RESERVE TAX	41.00	40.64	0.00	0.36	99.12
101-000-432.000	SWAMP TAX	163,000.00	164,576.97	164,576.97	(1,576.97)	100.97
101-000-437.000	IFT/CFT	0.00	0.00	0.00	0.00	0.00
101-000-441.000	LOCAL COM STABILIZATION SHARE TAX	40,542.00	40,542.85	33,271.00	(0.85)	100.00
101-000-445.000	INTEREST ON TAX NOTE	0.00	0.00	0.00	0.00	0.00
101-000-475.000	ADDRESSING PERMITS	5,250.00	5,250.00	50.00	0.00	100.00
101-000-476.301	SALVAGE INSPECTION - SHERIFF DEPARTMENT	1,000.00	900.00	200.00	100.00	90.00
101-000-477.000	BUILDING PERMITS	150,000.00	149,964.32	5,163.00	35.68	99.98
101-000-477.001	MECHANICAL PERMITS	64,142.00	64,142.85	5,865.00	(0.85)	100.00
101-000-477.002	PLUMBING PERMITS	28,614.00	28,614.00	2,594.00	0.00	100.00
101-000-478.000	ELECTRICAL PERMITS	105,026.00	105,026.00	4,674.00	0.00	100.00
101-000-479.000	SOIL/EROSION/SEDI/CONTROL	0.00	0.00	0.00	0.00	0.00
101-000-480.000	TREASURERS-DOG LICENSES	30,000.00	23,734.00	3,470.00	6,266.00	79.11
101-000-481.000	ANIMAL SHELTER-DOG LICENSES	14,000.00	10,125.00	1,080.00	3,875.00	72.32
101-000-482.215	CO. CLERK - MARRIAGE LICENSES	1,900.00	1,395.00	55.00	505.00	73.42
101-000-483.000	EXPLOSIVE PERMITS	0.00	0.00	0.00	0.00	0.00
101-000-484.000	ANIMAL SHELTER-KENNEL LICENSES	600.00	485.00	0.00	115.00	80.83
101-000-485.215	CO. CLERK- CONCEALED WEAPONS	0.00	0.00	0.00	0.00	0.00
101-000-486.000	ZONING PERMIT FEES	15,950.00	15,800.00	300.00	150.00	99.06
101-000-486.002	ZONING APPEALS	1,300.00	1,200.00	150.00	100.00	92.31
101-000-486.003	ZONING LATE FEES	0.00	0.00	0.00	0.00	0.00
101-000-486.004	REVENUE FROM TWP FOR ZONING	38,500.00	31,500.00	(7,000.00)	7,000.00	81.82
101-000-501.000	FEDERAL GRANT	0.00	0.00	0.00	0.00	0.00
101-000-506.001	NARCOTICS/BAYANET	0.00	0.00	0.00	0.00	0.00
101-000-509.000	EMERGENCY MANAGEMENT - PERFORMANCE GRAN	21,856.00	12,334.87	12,334.87	9,521.13	56.44
101-000-519.000	FOC - MEDICAL INCENTIVE REIMB	4,829.00	4,828.82	0.00	0.18	100.00
101-000-520.000	INCENTIVE-FOC	32,250.00	27,543.23	6,323.00	4,706.77	85.41
101-000-521.000	CRP-FRIEND OF THE COURT	145,000.00	117,667.89	43,961.14	27,332.11	81.15
101-000-522.000	PROSECUTOR - 4D REVENUE	42,250.00	32,710.92	0.00	9,539.08	77.42
101-000-523.000	PROSECUTOR - ABUSE & NEGLECT	0.00	0.00	0.00	0.00	0.00
101-000-524.000	PROS ATTY - GLADWIN CITY REIMBURSE	9,000.00	9,000.00	1,500.00	0.00	100.00
101-000-525.000	PROSECUTOR - COST OF PROSECUTION	0.00	0.00	0.00	0.00	0.00
101-000-528.001	CESF GRANT - COURTS	0.00	0.00	0.00	0.00	0.00
101-000-539.131	DRUG CASE MGMT - CIRCUIT	750.00	385.43	0.00	364.57	51.39
101-000-539.136	DRUG CASE MGMT - DISTRICT	462.00	461.50	0.00	0.50	99.89
101-000-540.136	DRUNK DRIVING CASEFLOW - DISTRICT	14,000.00	6,353.74	0.00	7,646.26	45.38
101-000-541.000	JUDGES SALARY STANDARDIZATION	88,171.00	109,590.50	20,575.80	(21,419.50)	124.29
101-000-543.000	416-SECONDARY ROAD PATROL	49,425.00	23,493.80	0.00	25,931.20	47.53
101-000-544.000	MARINE SAFETY PROGRAM	14,600.00	0.00	0.00	14,600.00	0.00
101-000-544.001	MARINE SAFETY EQUIPMENT	0.00	0.00	0.00	0.00	0.00
101-000-545.000	DC & PC CASEFLOW ASSISTANCE	0.00	0.00	0.00	0.00	0.00
101-000-547.000	JUDICIAL TECHNOLOGY - DIST CT	0.00	0.00	0.00	0.00	0.00
101-000-547.001	INDIGENT DEFENCE MDCGP GRANT	138,853.00	144,535.48	17,565.41	(5,682.48)	104.09
101-000-560.000	FOC FUND - DL RESTORATION	0.00	0.00	0.00	0.00	0.00
101-000-561.000	CRP-FRIEND OF THE COURT 34%	0.00	0.00	0.00	0.00	0.00
101-000-562.000	CRP-PROSECUTOR 4E REVENUE	0.00	0.00	0.00	0.00	0.00
101-000-564.000	JUVENILE OFFICER	27,318.00	27,317.04	6,829.26	0.96	100.00
101-000-565.000	WELFARE FRAUD	150.00	337.50	0.00	(187.50)	225.00

GL NUMBER	DESCRIPTION	2019 AMENDED BUDGET	YTD BALANCE 12/31/2019 NORMAL (ABNORMAL)	ACTIVITY FOR MONTH 12/31/2019 INCREASE (DECREASE)	AVAILABLE BALANCE NORMAL (ABNORMAL)	% BDGT USED
Fund 101 - GENERAL FUND						
Revenues						
101-000-566.000	MI WORKS GRANT /FOC	0.00	0.00	0.00	0.00	0.00
101-000-567.000	VICTIMS RIGHTS/ DISTRICT COURT	4,300.00	3,871.98	242.58	428.02	90.05
101-000-568.136	SOBRIETY COURT GRANTS/DONATIONS	0.00	0.00	0.00	0.00	0.00
101-000-569.000	VICTIM'S RIGHTS GRANT - P.A.	59,305.00	47,165.61	0.00	12,139.39	79.53
101-000-570.000	CIGARETTE TAX	0.00	0.00	0.00	0.00	0.00
101-000-571.000	CONVENTION FACILITY	78,697.00	78,697.66	0.00	(0.66)	100.00
101-000-573.000	COURT EQ REFORM/STATE REIMB	113,000.00	110,224.00	62,228.00	2,776.00	97.54
101-000-574.000	STATE REVENUE SHARING	521,800.00	524,973.19	81,578.00	(3,173.19)	100.61
101-000-575.000	SINGLE BUSINESS TAX	0.00	0.00	0.00	0.00	0.00
101-000-577.000	LIQUOR LAW ENFORCEMENT	8,219.00	8,232.95	13.75	(13.95)	100.17
101-000-578.000	STATE OF MICHIGAN REVENUE	0.00	0.00	0.00	0.00	0.00
101-000-578.229	STATE REVENUES - PROS ATTY	0.00	0.00	0.00	0.00	0.00
101-000-578.255	STATE REVENUES - REMONUMENTATION	40,000.00	17,431.80	0.00	22,568.20	43.58
101-000-579.000	VOTER REGISTRATION	154.00	154.72	0.00	(0.72)	100.47
101-000-584.000	TWP CONTRIBUTION/JUNK ORD	0.00	0.00	0.00	0.00	0.00
101-000-587.257	MSU EXTENSION DUE FROM STATE	0.00	0.00	0.00	0.00	0.00
101-000-601.001	PROBATE COURT - 20% LATE FEE	0.00	0.00	0.00	0.00	0.00
101-000-601.002	COUNTY CLERK-ATTORNEY FEES	52,875.00	52,875.39	2,508.77	(0.39)	100.00
101-000-601.136	DISTRICT COURT COSTS	300,000.00	297,579.47	21,900.13	2,420.53	99.19
101-000-601.141	FRIEND OF COURT COST/FEES	0.00	0.00	0.00	0.00	0.00
101-000-601.148	PROBATE COURT COSTS	10,500.00	9,474.13	157.28	1,025.87	90.23
101-000-601.215	CIRCUIT COURT COSTS	42,000.00	40,799.51	5,078.50	1,200.49	97.14
101-000-602.001	DISTRICT COURT-ASSESSMENT FEES	5,000.00	4,077.00	220.00	923.00	81.54
101-000-602.002	DISTRICT CT-ORV ENFORCEMENT COUNTY	875.00	875.00	0.00	0.00	100.00
101-000-602.003	DISTRICT COURT-OVERSIGHT FEES	34,000.00	28,326.23	1,975.38	5,673.77	83.31
101-000-603.148	PROBATE CT - OVERSIGHT FEES	7,559.00	7,559.27	510.00	(0.27)	100.00
101-000-604.000	VENDING MACHINE SALES	300.00	150.33	0.00	149.67	50.11
101-000-606.000	ANIMAL SHELTER-FEES	0.00	0.00	0.00	0.00	0.00
101-000-606.430	ANIMAL SHELTER SALES	0.00	0.00	0.00	0.00	0.00
101-000-607.148	PROBATE COURT - CONTEMPT COST	0.00	0.00	0.00	0.00	0.00
101-000-607.215	CO. CLERK - FEES	50,541.00	50,541.99	2,443.00	(0.99)	100.00
101-000-607.301	FEES - NOTARY SHERIFF	350.00	214.00	16.00	136.00	61.14
101-000-608.136	SOBRIETY COURT PARTICIPATION FEES	0.00	0.00	0.00	0.00	0.00
101-000-608.215	CLERK - CIRCUIT CT FILING FEES	4,500.00	4,495.00	310.00	5.00	99.89
101-000-608.301	SHERIFFS FEE- BACK GROUND SEARCH	150.00	70.00	0.00	80.00	46.67
101-000-609.000	DISTRICT COURT-CIVIL FEES	57,000.00	55,453.00	4,319.00	1,547.00	97.29
101-000-609.001	DIST CT. PROBATION SUPPLEMENTAL FEES	0.00	0.00	0.00	0.00	0.00
101-000-609.002	ADE REIMBURSEMENTS	0.00	0.00	0.00	0.00	0.00
101-000-609.136	SOBRIETY COURT 600.8371 FILING FEES	0.00	0.00	0.00	0.00	0.00
101-000-609.141	FRIEND OF THE COURT FEES	14,609.00	15,430.14	820.30	(821.14)	105.62
101-000-609.148	PROBATE COURT FEES	11,000.00	10,913.53	606.55	86.47	99.21
101-000-609.215	JURY DEMAND FEES	1,440.00	1,440.00	0.00	0.00	100.00
101-000-609.236	REGISTER OF DEED FEES	215,000.00	203,424.20	16,329.80	11,575.80	94.62
101-000-609.301	SHERIFF FEES - PAPER SERVICE	20,000.00	17,320.15	1,361.89	2,679.85	86.60
101-000-610.000	PROBATE CT - RDSS REIMBURSEMENT	0.00	0.00	0.00	0.00	0.00
101-000-610.215	GARNISHMENT - RESTITUTION	6,000.00	500.00	15.00	5,500.00	8.33
101-000-611.000	PROBATE COURT ATTY REIMBURSEMENT	5,500.00	5,450.00	635.00	50.00	99.09
101-000-612.001	FRIEND OF THE COURT-SERVICE FEES	3,500.00	1,952.59	104.41	1,547.41	55.79
101-000-614.000	REGISTER OF DEEDS-REMONUMENTATION	359.00	457.68	98.04	(98.68)	127.49
101-000-616.000	REGISTER OF DEEDS-TRANSFER TAX	113,422.00	113,422.10	6,392.10	(0.10)	100.00
101-000-617.000	ZONING BOOKS	0.00	0.00	0.00	0.00	0.00
101-000-618.000	DRAIN UTILITY & SERVICE FEES	0.00	0.00	0.00	0.00	0.00
101-000-618.001	LAKE IMP. ADMIN FEES	800.00	800.00	0.00	0.00	100.00
101-000-618.002	DRAIN COMMISSIONER SERVICES, COPIES & F	103.00	102.95	0.00	0.05	99.95
101-000-618.003	DRAIN COMMISSIONER - PERMIT FEES	0.00	0.00	0.00	0.00	0.00
101-000-620.000	TREASURER COPY & SERVICE FEES	14,416.00	14,462.46	2,732.98	(46.46)	100.32

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Fund 101 - GENERAL FUND						
Revenues						
101-000-620.001	TAX CERTIFICATIONS	6,630.00	6,630.00	435.00	0.00	100.00
101-000-620.002	TREASURER CERTIFICATION - SPLITS	95.00	95.00	90.00	0.00	100.00
101-000-620.003	TREASURERS - ADMIN FEE SUM SET TAX	0.00	0.00	0.00	0.00	0.00
101-000-620.105	ADMIN FEE - PA 105	80.00	0.00	0.00	80.00	0.00
101-000-620.225	EQUALIZATION COPIES & FEES	7,000.00	5,209.64	225.00	1,790.36	74.42
101-000-621.000	SHERIFF DEPT - WEIGH MASTER PROGRAM	1,500.00	0.00	0.00	1,500.00	0.00
101-000-621.148	PROBATE 25% CHILD CARE	150.00	73.75	2.50	76.25	49.17
101-000-623.003	BENCH WARRANT PICK UP/RETRIEVAL FEE	0.00	0.00	0.00	0.00	0.00
101-000-623.004	BOND SERVICE FEE - SHERIFF DEPT.	200.00	10.00	0.00	190.00	5.00
101-000-623.005	SOM-SEX OFFENDER REGISTRATION FEE	3,000.00	200.00	60.00	2,800.00	6.67
101-000-623.040	NOISE ORDINANCE - BOURRET	0.00	65.00	65.00	(65.00)	100.00
101-000-623.130	SHERIFF - TWP ORDINANCE/SECORD	0.00	0.00	0.00	0.00	0.00
101-000-623.148	FAMILY CT - DNA ASSESSMENT	5.00	5.00	0.00	0.00	100.00
101-000-623.215	SHERIFF-DNA SERVICE FEE	420.00	360.00	15.00	60.00	85.71
101-000-624.000	SHERIFF POLICE REPORTS	3,973.00	3,973.53	578.00	(0.53)	100.01
101-000-624.001	GUN REGISTRATIONS	800.00	517.00	40.00	283.00	64.63
101-000-624.002	FINGERPRINT FEE/CCW	2,520.00	2,520.00	210.00	0.00	100.00
101-000-624.003	FINGERPRINT FEE/OTHERS	3,572.00	3,356.25	300.75	215.75	93.96
101-000-624.004	STATE & FBI FINGERPRINT FEES	0.00	0.00	0.00	0.00	0.00
101-000-625.000	CO. CLERK CIRCUIT COURT - MOTION FEES	1,700.00	1,470.00	180.00	230.00	86.47
101-000-625.001	CO. CLERK CIRCUIT COURT - SERVICE FEES	2,932.00	2,922.44	181.75	9.56	99.67
101-000-626.000	BOAT LIVERY	0.00	0.00	0.00	0.00	0.00
101-000-627.000	INDIRECT COSTS - REVENUES	93,007.00	93,006.23	0.00	0.77	100.00
101-000-628.000	MEDICAL/CONVEYING PRISONERS	3,900.00	2,987.45	153.15	912.55	76.60
101-000-629.136	P.I.T. DISTRICT COURT	100.00	0.00	0.00	100.00	0.00
101-000-629.301	P.I.T. SHERIFF DEPT	2,400.00	785.00	0.00	1,615.00	32.71
101-000-630.000	SET COLLECTION FEES	0.00	0.00	0.00	0.00	0.00
101-000-635.225	EQ 1/4LY MAINTENANCE TWP/CITY	55,000.00	20,031.78	0.00	34,968.22	36.42
101-000-635.253	CT 1/4LY MAINTENANCE TWP/CITY	0.00	0.00	0.00	0.00	0.00
101-000-636.000	GIS AREIAL REIMBURSEMENT	0.00	0.00	0.00	0.00	0.00
101-000-636.225	EQ - REIMBURSEMENT SUPPLIES	19,959.00	19,958.51	3,531.04	0.49	100.00
101-000-636.253	TREASURER TWP/CITY REIMBURSEMENT	500.00	192.00	0.00	308.00	38.40
101-000-637.000	COUNTY TREAS/SPECIAL ORDERS	0.00	0.00	0.00	0.00	0.00
101-000-638.000	JUROR FEE COMPENSATION	1,951.00	2,449.00	0.00	(498.00)	125.53
101-000-640.000	INMATE DOCTOR FEES	0.00	0.00	0.00	0.00	0.00
101-000-641.000	INMATE NURSING FEES	0.00	0.00	0.00	0.00	0.00
101-000-641.001	ROOM & BOARD / WORK RELEASE	8,245.00	8,245.00	550.00	0.00	100.00
101-000-641.002	ROOM & BOARD / OUT COUNTY	40,000.00	20,030.00	0.00	19,970.00	50.08
101-000-641.003	ROOM & BOARD / DIVERTED FELONS	50,000.00	32,435.00	6,775.00	17,565.00	64.87
101-000-641.004	ROOM & BOARD / IN COUNTY	48,719.00	48,719.26	5,946.56	(0.26)	100.00
101-000-641.005	ROOM & BOARD / WEEKENDS	18,100.00	18,100.00	3,400.00	0.00	100.00
101-000-641.006	ROOM & BOARD / SI	5,000.00	5,200.00	400.00	(200.00)	104.00
101-000-642.000	VISITATION FEES/SHERIFF DEPT	4,029.00	4,029.00	450.00	0.00	100.00
101-000-643.000	CIGARETTE SALES - SHERIFF DEPT	32,256.00	32,256.00	4,956.00	0.00	100.00
101-000-644.000	CON CODES - MISC DEPT REVENUE	0.00	0.00	0.00	0.00	0.00
101-000-645.000	PHONE CARD SALES - SHERIFF DEPT	45,000.00	26,081.67	6,931.33	18,918.33	57.96
101-000-654.000	PARKS & REC/USE & ADM FEES/RENTALS	2,521.00	3,459.01	937.52	(938.01)	137.21
101-000-656.000	DISTRICT COURT-FORFEITURES/ORDINANCES	45,000.00	11,105.00	435.00	33,895.00	24.68
101-000-660.000	PAROLE VIOLATION/DETAINERS	10,000.00	10,395.84	3,365.32	(395.84)	103.96
101-000-663.148	PROB CT. 10% BOND FEE/FORFEITURES	0.00	0.00	0.00	0.00	0.00
101-000-663.215	BOND FORFEITURE/COSTS	2,800.00	2,470.00	10.00	330.00	88.21
101-000-664.000	HEALTH DEPARTMENT RENT	85,000.00	85,000.00	21,250.00	0.00	100.00
101-000-665.000	INTEREST INCOME	673.00	3,648.59	2,661.48	(2,975.59)	542.14
101-000-665.105	PA 105 INTEREST	1,800.00	2,173.16	2,173.16	(373.16)	120.73
101-000-666.253	INTEREST-TREASURER	0.00	0.00	0.00	0.00	0.00
101-000-670.000	GIS COUNTER REVENUE	3,500.00	720.00	0.00	2,780.00	20.57

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Fund 101 - GENERAL FUND						
Revenues						
101-000-670.226	GIS WEBSITE REVENUE	7,500.00	5,328.60	0.00	2,171.40	71.05
101-000-671.000	OTHER REVENUES OR REIMBURSEMENTS	25,426.00	84,332.19	64,558.30	(58,906.19)	331.68
101-000-671.141	OTHER REVENUE - FOC	0.00	0.00	0.00	0.00	0.00
101-000-671.226	REIMBURSEMENT - GIS SUPPLIES	0.00	0.00	0.00	0.00	0.00
101-000-671.257	OTHER REVENUE - MSU EXTENSION SERVICE	0.00	0.00	0.00	0.00	0.00
101-000-671.280	OTHER REVENUES - TOWER REIMBURSEMENT	6,373.00	11,067.98	4,695.26	(4,694.98)	173.67
101-000-671.298	OTHER REVENUES/REIMBURSE POSTAGE	2,000.00	849.03	707.60	1,150.97	42.45
101-000-671.301	OTHER REVENUES - SHERIFF DEPT.	32,210.00	13,699.79	5,152.61	18,510.21	42.53
101-000-671.333	OTHER REV - COURTHOUSE SECURITY	0.00	0.00	0.00	0.00	0.00
101-000-671.410	OTHER REVENUE - ZONING	1,000.00	650.00	0.00	350.00	65.00
101-000-671.426	OTHER REVENUES - EOC CIVIL DEF. GRANT	58,000.00	16,641.22	0.00	41,358.78	28.69
101-000-671.682	OTHER REVENUES - VETERAN'S DONATIONS	0.00	0.00	0.00	0.00	0.00
101-000-673.000	SALE OF FIXED ASSETS	0.00	1.00	1.00	(1.00)	100.00
101-000-673.001	SALE OF FIXED ASSETS / VEHICLES	2,500.00	1,255.00	0.00	1,245.00	50.20
101-000-674.000	CONTRIBUTIONS/DONATIONS ANIMAL CONTROL	0.00	0.00	0.00	0.00	0.00
101-000-676.000	REIMBURSEMENT -DC CT APPOINT ATTY	65,000.00	47,550.15	4,242.25	17,449.85	73.15
101-000-677.000	REIMBURSEMENT-RESTITUTION COUNTY	1,273.00	1,373.14	420.90	(100.14)	107.87
101-000-677.835	REIMBURSEMENT-PROSECUTOR OFFICE	1,600.00	861.68	703.00	738.32	53.86
101-000-678.001	OUT COUNTY MEDICAL REIMBURSEMENT	907.00	907.58	0.00	(0.58)	100.06
101-000-682.000	REIMBURSEMENT - RETIREES HEALTH INSURAN	49,583.00	39,231.41	5,212.42	10,351.59	79.12
101-000-683.000	HEALTH INS REIMBURSEMENT	41,239.00	41,239.87	15,799.60	(0.87)	100.00
101-000-684.000	CLARE CO/COMPUTER REIMBURSEMENT	100.00	0.00	0.00	100.00	0.00
101-000-684.001	CLARE CO/POSTAGE /OFFICE REIMB	1,682.00	1,994.91	326.85	(312.91)	118.60
101-000-684.002	CLARE COUNTY - WAGE REIMBURSEMENT	78,425.00	58,599.59	14,380.93	19,825.41	74.72
101-000-685.000	REIMBURSEMENT-WORKMAN'S COMPENSATION	52,000.00	42,437.06	42,126.00	9,562.94	81.61
101-000-689.000	REIMBURSEMENT - MEALS	0.00	0.00	0.00	0.00	0.00
101-000-694.136	DISTRICT CT/CASH OVER/SHORT	0.00	0.00	0.00	0.00	0.00
101-000-694.148	PROBATE OVER/SHORT	0.00	0.00	0.00	0.00	0.00
101-000-694.215	CLERK/CASH OVER/SHORT	0.00	0.00	0.00	0.00	0.00
101-000-694.236	REG OF DEEDS/CASH OVER/SHORT	0.00	0.00	0.00	0.00	0.00
101-000-694.253	TREASURERS/CASH OVER/SHORT	0.00	0.00	0.00	0.00	0.00
101-000-694.301	SHERIFF/CASH OVER/SHORT	0.00	0.00	0.00	0.00	0.00
101-000-694.430	ANIMAL SH/CASH OVER/SHORT	0.00	0.00	0.00	0.00	0.00
101-000-696.000	LOAN ISSUANCE	0.00	1,335,750.00	1,335,750.00	(1,335,750.00)	100.00
101-000-699.141	TRANSFER / FRIEND OF COURT	0.00	0.00	0.00	0.00	0.00
101-000-699.205	TRANSFER IN - MSU	103,001.00	100,129.00	0.00	2,872.00	97.21
101-000-699.206	TRANSFER IN - ANIMAL SHELTER	158,442.00	158,442.15	0.00	(0.15)	100.00
101-000-699.208	TRANSFER IN - PARKS & REC	0.00	0.00	0.00	0.00	0.00
101-000-699.210	TRANSFER IN - EMERGENCY MGT SERVICES	0.00	0.00	0.00	0.00	0.00
101-000-699.215	TRANSFER IN FROM FOC	68,000.00	68,000.00	0.00	0.00	100.00
101-000-699.216	TRANSFER IN - FROM E-911 MILLAGE	774,248.00	774,248.00	0.00	0.00	100.00
101-000-699.239	TRANSFER IN - GYPSY MOTH	0.00	0.00	0.00	0.00	0.00
101-000-699.242	TRANSFER IN - BREAULT ROAD TOWER	0.00	0.00	0.00	0.00	0.00
101-000-699.245	TRANSFER IN - COURTHOUSE PRESERVATION	0.00	0.00	0.00	0.00	0.00
101-000-699.246	TRANSFER IN - PUBLIC IMPROVEMENT FUND	0.00	0.00	0.00	0.00	0.00
101-000-699.256	TRANSFER IN - ROD TECH FUND	0.00	0.00	0.00	0.00	0.00
101-000-699.258	DISASTER CONTIGENCY	0.00	0.00	0.00	0.00	0.00
101-000-699.263	TRANSFER IN - CCW FUND	15,000.00	15,000.00	0.00	0.00	100.00
101-000-699.265	TRANSFER IN - DRUG ENFORCEMENT	0.00	0.00	0.00	0.00	0.00
101-000-699.271	TRANSFER IN - LIBRARY	0.00	0.00	0.00	0.00	0.00
101-000-699.275	TRANSFER IN - RSRF	0.00	0.00	0.00	0.00	0.00
101-000-699.280	TRANSFER / E-911 4% SURCHARGE	0.00	0.00	0.00	0.00	0.00
101-000-699.282	TRANSFER FROM WIRELESS E-911	0.00	0.00	0.00	0.00	0.00
101-000-699.283	TRANSFER IN - COMMISSARY FUND	0.00	0.00	0.00	0.00	0.00
101-000-699.286	TRANSFER IN - JAIL TELEPHONE	0.00	0.00	0.00	0.00	0.00
101-000-699.287	TRANSFER IN - PROJECT FRESH	0.00	0.00	0.00	0.00	0.00

GL NUMBER	DESCRIPTION	2019 AMENDED BUDGET	YTD BALANCE 12/31/2019 NORMAL (ABNORMAL)	ACTIVITY FOR MONTH 12/31/2019 INCREASE (DECREASE)	AVAILABLE BALANCE NORMAL (ABNORMAL)	% BDGT USED
Fund 101 - GENERAL FUND						
Revenues						
101-000-699.290	FIA-SOC WELFARE/UNUSED APPROPRIATION	0.00	0.00	0.00	0.00	0.00
101-000-699.291	FIA-CHILD CARE/UNUSED APPROPRIATION	65,000.00	0.00	0.00	65,000.00	0.00
101-000-699.297	TRANSFER IN - VETERAN'S SERVICE FUND	0.00	0.00	0.00	0.00	0.00
101-000-699.369	TRANSFER IN - BLDG AUTHORITY	0.00	0.00	0.00	0.00	0.00
101-000-699.465	TRANSFER IN - PUBLIC WORKS FUND	0.00	0.00	0.00	0.00	0.00
101-000-699.516	TRANSFER/ UNALLOCATED	294,300.00	294,300.00	0.00	0.00	100.00
101-000-699.517	TRANSFER IN/TAX REVERSION	204,500.00	204,500.00	0.00	0.00	100.00
Total Dept 000		10,151,748.00	11,113,522.29	2,144,403.34	(961,774.29)	109.47
TOTAL REVENUES		10,151,748.00	11,113,522.29	2,144,403.34	(961,774.29)	109.47
Expenditures						
Dept 000						
101-000-995.000	INTEREST PAYMENTS ON BOND	0.00	0.00	0.00	0.00	0.00
101-000-999.000	GENERAL FUND TRANSFER OUT	0.00	0.00	0.00	0.00	0.00
101-000-999.231	APPROPRIATION DUE JUDICIAL FUND	0.00	0.00	0.00	0.00	0.00
101-000-999.245	TRANSFER OUT - PUBLIC IMPROVEMENT	0.00	0.00	0.00	0.00	0.00
101-000-999.275	TRANSFER OUT - RSRF	0.00	0.00	0.00	0.00	0.00
Total Dept 000		0.00	0.00	0.00	0.00	0.00
Dept 101 - COMMISSIONERS						
101-101-703.000	BOARD SALARIES	39,000.00	38,441.79	3,249.99	558.21	98.57
101-101-703.001	PER DIEM COMMISSIONERS	15,140.00	15,140.00	915.00	0.00	100.00
101-101-704.000	WAGES OF EXECUTIVE SECRETARY	37,249.00	37,248.04	3,898.73	0.96	100.00
101-101-705.000	COUNTY ADMINISTRATOR	0.00	0.00	0.00	0.00	0.00
101-101-720.000	COMMISSIONERS FRINGE	22,931.00	22,381.72	644.18	549.28	97.60
101-101-727.000	SUPPLIES & PRINTING	733.00	732.07	0.00	0.93	99.87
101-101-727.001	PUBLICATIONS	1,227.00	1,226.40	75.46	0.60	99.95
101-101-759.000	MISCELLANEOUS	9,562.00	9,561.50	30.00	0.50	99.99
101-101-801.000	MEMBERSHIPS	12,700.00	11,263.62	0.00	1,436.38	88.69
101-101-802.000	CONTRACTURAL SERVICES - CIVIL COUNSEL	25,828.00	25,827.45	1,396.00	0.55	100.00
101-101-831.000	ATTY EXPENSE -CT. & LABOR ACTIVITIES	32,196.00	32,146.99	635.00	49.01	99.85
101-101-850.000	TELEPHONE	90.00	53.61	0.00	36.39	59.57
101-101-860.000	TRAVEL & TRAINING	4,215.00	4,175.09	90.00	39.91	99.05
101-101-933.000	EQUIPMENT MAINTENANCE	0.00	0.00	0.00	0.00	0.00
Total Dept 101 - COMMISSIONERS		200,871.00	198,198.28	10,934.36	2,672.72	98.67
Dept 131 - CIRCUIT COURT						
101-131-702.000	JUDGES STANDARDIZATION	41,152.00	41,151.76	3,165.52	0.24	100.00
101-131-703.000	JUDGES SUPPLEMENT	0.00	0.00	0.00	0.00	0.00
101-131-704.000	SECRETARY SALARY	52,549.00	52,548.22	10,482.21	0.78	100.00
101-131-705.000	RESEARCH ATTORNEY	47,014.00	47,013.48	5,670.36	0.52	100.00
101-131-705.001	RESEARCH ATTORNEY - PART TIME	0.00	0.00	0.00	0.00	0.00
101-131-706.004	PARTTIME CLERK	0.00	0.00	0.00	0.00	0.00
101-131-720.000	CC FRINGE	80,286.00	80,276.69	6,543.67	9.31	99.99
101-131-727.000	SUPPLIES & PRINTING	1,888.00	1,887.81	181.80	0.19	99.99
101-131-727.002	CESF GRANT EXPENSE	0.00	0.00	0.00	0.00	0.00
101-131-801.000	MEMBERSHIPS & SUBSCRIPTIONS	923.00	922.50	295.00	0.50	99.95
101-131-811.000	JURY FEES	0.00	0.00	0.00	0.00	0.00
101-131-813.000	TRANSCRIPTS	2,500.00	1,675.28	0.00	824.72	67.01

GL NUMBER	DESCRIPTION	2019 AMENDED BUDGET	YTD BALANCE 12/31/2019 NORMAL (ABNORMAL)	ACTIVITY FOR MONTH 12/31/2019 INCREASE (DECREASE)	AVAILABLE BALANCE NORMAL (ABNORMAL)	% BDGT USED
Fund 101 - GENERAL FUND						
Expenditures						
101-131-815.000	WITNESS FEES	200.00	9.80	0.00	190.20	4.90
101-131-816.000	INDIGENT DEFENSE - CO SHARE	75,918.00	75,917.90	0.00	0.10	100.00
101-131-817.000	COURT APPOINTED ATTORNEYS	37,514.00	37,513.47	1,646.12	0.53	100.00
101-131-823.000	INTERPRETER FEES	250.00	0.00	0.00	250.00	0.00
101-131-825.000	JURY FEES	0.00	0.00	0.00	0.00	0.00
101-131-826.000	WITNESS FEES	0.00	0.00	0.00	0.00	0.00
101-131-835.000	MEDICAL EVALUATIONS	0.00	0.00	0.00	0.00	0.00
101-131-850.000	TELEPHONE	750.00	720.00	60.00	30.00	96.00
101-131-860.000	EDUCATION & SEMINARS	1,500.00	1,450.74	61.48	49.26	96.72
101-131-860.001	VISITING JUDGE	0.00	0.00	0.00	0.00	0.00
101-131-901.000	LAW BOOKS	5,975.00	6,113.10	1,070.86	(138.10)	102.31
101-131-933.000	EQUIPMENT REPAIRS & MAINTENANCE	520.00	519.36	0.00	0.64	99.88
101-131-933.001	JUDICIAL TECH - EQUIPMENT	0.00	0.00	0.00	0.00	0.00
101-131-983.000	SOFTWARE SUPPORT - LEIN ORI	3,128.00	3,128.00	0.00	0.00	100.00
101-131-983.001	COMPUTER SUPPORT	13,975.00	13,974.32	0.00	0.68	100.00
Total Dept 131 - CIRCUIT COURT		366,042.00	364,822.43	29,177.02	1,219.57	99.67
Dept 136 - DISTRICT COURT						
101-136-702.000	JUDGES STANDARDIZATION	20,576.00	20,575.88	1,582.76	0.12	100.00
101-136-703.000	JUDGE - SUPPLEMENT	0.00	0.00	0.00	0.00	0.00
101-136-704.000	MAGISTRATE SALARY	48,500.00	46,057.73	3,846.16	2,442.27	94.96
101-136-705.000	COURT REPORTER SALARY & FRINGE	38,508.00	38,507.32	10,623.28	0.68	100.00
101-136-706.000	WAGES OF CLERKS	98,268.00	98,267.19	14,346.43	0.81	100.00
101-136-706.001	WAGES OF CIVIL BOOKKEEPER	28,676.00	28,594.97	4,354.72	81.03	99.72
101-136-706.002	WAGES OF PROBATION OFFICER	50,395.00	50,394.58	6,700.83	0.42	100.00
101-136-706.004	PROBATION CLERK - PARTTIME	24,150.00	24,148.65	1,998.23	1.35	99.99
101-136-707.000	PROBATION CLERK	0.00	0.00	0.00	0.00	0.00
101-136-715.000	RECOVERY COURT EXPENSE	5,000.00	5,000.00	0.00	0.00	100.00
101-136-720.000	DC FRINGE	139,008.00	139,007.13	7,551.55	0.87	100.00
101-136-727.000	SUPPLIES AND PRINTING	3,938.00	3,938.00	1,256.15	0.00	100.00
101-136-727.001	ADE SUPPLIES	2,222.00	2,222.00	250.00	0.00	100.00
101-136-727.002	TESTING SUPPLIES	100.00	37.93	0.00	62.07	37.93
101-136-801.000	MEMBERSHIPS AND SUBSCRIPTIONS	880.00	880.00	60.00	0.00	100.00
101-136-804.000	TRAINING	300.00	300.00	0.00	0.00	100.00
101-136-811.000	JURY FEES	100.00	83.25	0.00	16.75	83.25
101-136-813.000	TRANSCRIPTS	1,250.00	1,211.95	135.70	38.05	96.96
101-136-815.000	WITNESS FEES	931.00	930.72	7.80	0.28	99.97
101-136-817.000	COURT APPOINTED ATTORNEYS	8,250.00	8,250.00	0.00	0.00	100.00
101-136-823.000	INTERPRETER FEES	200.00	50.00	50.00	150.00	25.00
101-136-850.000	TELEPHONE	360.00	330.00	30.00	30.00	91.67
101-136-860.000	TRAVEL - PROBATION & ALL OTHERS	4,639.00	4,638.34	694.99	0.66	99.99
101-136-860.001	VISITING JUDGE	0.00	0.00	0.00	0.00	0.00
101-136-933.000	EQUIPMENT MAINTENANCE	204.00	185.00	0.00	19.00	90.69
101-136-933.001	JUDICIAL TECH - EQUIPMENT	105.00	105.00	0.00	0.00	100.00
101-136-983.000	SOFTWARE SUPPORT - LEIN ORI	11,059.00	11,058.10	0.00	0.90	99.99
Total Dept 136 - DISTRICT COURT		487,619.00	484,773.74	53,488.60	2,845.26	99.42
Dept 137 - P.I.T.						
101-137-715.000	RECOVERY COURT EXPENSE	0.00	0.00	0.00	0.00	0.00
Total Dept 137 - P.I.T.		0.00	0.00	0.00	0.00	0.00

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Fund 101 - GENERAL FUND						
Expenditures						
Dept 141 - FRIEND OF THE COURT						
101-141-703.000	FRIEND OF THE COURT REIMBURSEMENT	68,038.00	68,037.44	23,151.10	0.56	100.00
101-141-704.000	SPECIAL FRIEND OF COURT	0.00	0.00	0.00	0.00	0.00
101-141-704.001	FOC OVERTIME	0.00	0.00	0.00	0.00	0.00
101-141-705.000	CASEWORKERS	78,102.00	78,101.70	11,155.52	0.30	100.00
101-141-705.001	HEAD ENFORCEMENT OFFICER	0.00	0.00	0.00	0.00	0.00
101-141-706.000	FINANCIAL OFFICER	30,097.00	30,096.34	4,661.11	0.66	100.00
101-141-706.001	CASE WORKER	0.00	0.00	0.00	0.00	0.00
101-141-706.004	CLERK/PART-TIME HOURLY	0.00	0.00	0.00	0.00	0.00
101-141-707.001	CLERK/ENFORCEMENT	31,952.00	31,951.38	4,661.11	0.62	100.00
101-141-720.000	FOC FRINGE	69,451.00	69,423.97	4,093.67	27.03	99.96
101-141-727.000	SUPPLIES AND PRINTING	850.00	809.43	0.00	40.57	95.23
101-141-727.001	POSTAGE	0.00	0.00	0.00	0.00	0.00
101-141-801.000	MEMBERSHIPS AND SUBSCRIPTIONS	350.00	233.64	0.00	116.36	66.75
101-141-802.000	CONTRACT SERVICES	7,500.00	7,500.00	1,500.00	0.00	100.00
101-141-813.000	TRANSCRIPTS	0.00	0.00	0.00	0.00	0.00
101-141-850.000	TELEPHONE	0.00	0.00	0.00	0.00	0.00
101-141-850.001	MEDICAL INCENTIVES TELEPHONE	0.00	0.00	0.00	0.00	0.00
101-141-860.000	TRAVEL	300.00	111.32	0.00	188.68	37.11
101-141-933.000	EQUIPMENT MAINTENANCE	550.00	528.00	0.00	22.00	96.00
Total Dept 141 - FRIEND OF THE COURT		287,190.00	286,793.22	49,222.51	396.78	99.86
Dept 144 - MI WORKS GRANT						
101-144-703.000	MI WORKS GRANT WAGES	0.00	0.00	0.00	0.00	0.00
101-144-720.000	FRINGES	0.00	0.00	0.00	0.00	0.00
101-144-727.000	SUPPLIES AND PRINTING	0.00	0.00	0.00	0.00	0.00
101-144-850.000	TELEPHONE	0.00	0.00	0.00	0.00	0.00
101-144-860.000	TRAVEL	0.00	0.00	0.00	0.00	0.00
101-144-932.000	VEHICLE MAINT & REPAIR	0.00	0.00	0.00	0.00	0.00
Total Dept 144 - MI WORKS GRANT		0.00	0.00	0.00	0.00	0.00
Dept 147 - JURY COMMISSION						
101-147-702.000	JURY COMMISSION WAGES	250.00	240.00	0.00	10.00	96.00
101-147-720.000	JURY FRINGE	0.00	0.00	0.00	0.00	0.00
101-147-860.000	TRAVEL	100.00	78.45	0.00	21.55	78.45
Total Dept 147 - JURY COMMISSION		350.00	318.45	0.00	31.55	90.99
Dept 148 - FAMILY/PROBATE COURT						
101-148-702.000	JUDGES STANDARDIZATION	20,576.00	20,576.00	0.00	0.00	100.00
101-148-703.000	JUDGES SUPPLEMENT	0.00	0.00	0.00	0.00	0.00
101-148-704.000	SALARY OF JUDGE	0.00	0.00	0.00	0.00	0.00
101-148-705.000	WAGES OF REGISTRAR	37,546.00	37,545.01	5,326.39	0.99	100.00
101-148-706.000	WAGES OF CLERK (JUV. REG/CT REPORTER)	35,291.00	35,290.40	5,093.92	0.60	100.00
101-148-706.001	WAGES OF JUVENILE OFFICER	45,232.00	45,231.19	6,283.68	0.81	100.00
101-148-706.002	CT. ADMINISTRATOR-REIMBURSEMENT	30,650.00	30,642.46	0.00	7.54	99.98
101-148-706.003	CLERK	30,031.00	30,031.00	4,661.11	0.00	100.00
101-148-706.004	CLERK - PARTTIME	0.00	0.00	0.00	0.00	0.00
101-148-707.000	GUARDIANSHIP REVIEW	0.00	0.00	0.00	0.00	0.00
101-148-720.000	PROB CT FRINGE	96,636.00	96,635.65	7,300.51	0.35	100.00
101-148-727.000	SUPPLIES AND PRINTING	1,587.00	1,586.65	134.67	0.35	99.98

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Fund 101 - GENERAL FUND						
Expenditures						
101-148-801.000	MEMBERSHIPS AND SUBSCRIPTIONS	761.00	761.00	250.00	0.00	100.00
101-148-802.000	CONTRACTURAL SERVICES - RDSS	200.00	0.00	0.00	200.00	0.00
101-148-803.000	MICROFILMING	200.00	179.20	0.00	20.80	89.60
101-148-811.000	JURY FEES	1,037.00	1,001.75	0.00	35.25	96.60
101-148-813.000	STENO SERVICES & TRANSCRIPTS	2,000.00	1,972.35	0.00	27.65	98.62
101-148-815.000	WITNESS FEES	50.00	0.00	0.00	50.00	0.00
101-148-817.000	COURT APPOINTED ATTORNEYS	51,360.00	51,359.92	4,895.00	0.08	100.00
101-148-823.000	INTERPRETER FEES	0.00	0.00	0.00	0.00	0.00
101-148-835.000	HEALTH SERVICES	0.00	0.00	0.00	0.00	0.00
101-148-850.000	TELEPHONE	225.00	225.00	90.00	0.00	100.00
101-148-860.000	TRAVEL	7,663.00	7,662.84	552.91	0.16	100.00
101-148-860.001	VISITING JUDGE	0.00	0.00	0.00	0.00	0.00
101-148-901.000	LAW BOOKS	667.00	666.25	0.00	0.75	99.89
101-148-933.000	EQUIPMENT MAINTENANCE	9,306.00	9,305.59	850.00	0.41	100.00
101-148-933.001	JUDICIAL TECH - EQUIPMENT	292.00	291.06	0.00	0.94	99.68
101-148-983.000	SOFTWARE SUPPORT - LEIN ORI	0.00	0.00	0.00	0.00	0.00
Total Dept 148 - FAMILY/PROBATE COURT		371,310.00	370,963.32	35,438.19	346.68	99.91
Dept 151 - CIRCUIT COURT PROBATION						
101-151-727.000	SUPPLIES AND PRINTING	772.00	771.37	386.54	0.63	99.92
101-151-727.001	POSTAGE	300.00	299.75	0.00	0.25	99.92
101-151-850.000	TELEPHONE	0.00	0.00	0.00	0.00	0.00
101-151-860.000	TRAVEL	0.00	0.00	0.00	0.00	0.00
101-151-920.000	UTILITIES	0.00	0.00	0.00	0.00	0.00
101-151-930.000	BUILDING MAINTENANCE	0.00	0.00	0.00	0.00	0.00
101-151-933.000	EQUIPMENT MAINTENANCE & REPAIR	0.00	0.00	0.00	0.00	0.00
101-151-940.000	RENT	0.00	0.00	0.00	0.00	0.00
Total Dept 151 - CIRCUIT COURT PROBATION		1,072.00	1,071.12	386.54	0.88	99.92
Dept 161 - GRAND JURY						
101-161-824.000	GRAND JURY TRANSCRIPTS	0.00	0.00	0.00	0.00	0.00
101-161-826.000	GRAND JURY WITNESS FEES	0.00	0.00	0.00	0.00	0.00
101-161-860.001	GRAND JURY VISITING JUDGE	0.00	0.00	0.00	0.00	0.00
Total Dept 161 - GRAND JURY		0.00	0.00	0.00	0.00	0.00
Dept 191 - ELECTIONS						
101-191-704.000	CANVASSERS	125.00	125.00	0.00	0.00	100.00
101-191-705.000	SPECIAL ELECTIONS	0.00	0.00	0.00	0.00	0.00
101-191-706.000	ELECTION STAFFING	500.00	472.57	0.00	27.43	94.51
101-191-720.000	ELECTIONS FRINGE	138.00	137.13	1.85	0.87	99.37
101-191-727.000	ELECTION SUPPLIES	6,020.00	6,019.01	18.99	0.99	99.98
101-191-727.001	SPECIAL ELECTION REIMBURSE	0.00	0.00	0.00	0.00	0.00
101-191-860.000	TRAVEL	235.00	234.80	109.30	0.20	99.91
101-191-933.000	EQUIPMENT MAINTENANCE & REPAIR	959.00	959.00	0.00	0.00	100.00
Total Dept 191 - ELECTIONS		7,977.00	7,947.51	130.14	29.49	99.63
Dept 212 - BUDGETING						
101-212-703.000	SALARIES	0.00	0.00	0.00	0.00	0.00

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Fund 101 - GENERAL FUND						
Expenditures						
101-212-720.000	FRINGE	784.00	783.13	62.89	0.87	99.89
101-212-727.000	SUPPLIES	0.00	0.00	0.00	0.00	0.00
101-212-801.001	GRANT ADMINISTRATION	15,275.00	15,274.70	1,469.06	0.30	100.00
101-212-801.002	C.I.P. SERVICES	0.00	0.00	0.00	0.00	0.00
101-212-801.003	ACTUARIAL SERVICE	0.00	0.00	0.00	0.00	0.00
Total Dept 212 - BUDGETING		16,059.00	16,057.83	1,531.95	1.17	99.99
Dept 215 - COUNTY CLERK						
101-215-703.000	SALARY OF CLERK	59,805.00	59,804.70	6,792.00	0.30	100.00
101-215-703.001	HOURS SUPPLEMENT - CLERK	0.00	0.00	0.00	0.00	0.00
101-215-704.000	WAGES OF DEPUTY CLERK	35,724.00	35,695.63	3,898.73	28.37	99.92
101-215-704.001	WAGE OF DEPUTY CLERK/COURT	37,781.00	37,780.14	3,898.72	0.86	100.00
101-215-704.002	CIRCUIT COURT RECORDING SERVICES	4,489.00	4,488.90	345.30	0.10	100.00
101-215-705.000	CLERKS WAGES	62,040.00	62,039.13	6,586.58	0.87	100.00
101-215-705.001	DEPUTY CLERK OVERTIME	87.00	86.26	0.00	0.74	99.15
101-215-706.004	OVERTIME	0.00	0.00	0.00	0.00	0.00
101-215-720.000	CLERK FRINGE	117,027.00	116,992.07	5,281.69	34.93	99.97
101-215-727.000	SUPPLIES & PRINTING	1,255.00	1,235.85	191.09	19.15	98.47
101-215-727.001	CIRCUIT COURT SUPPLIES/PRINTING	1,450.00	1,436.50	42.71	13.50	99.07
101-215-801.000	MEMBERSHIPS	460.00	425.00	0.00	35.00	92.39
101-215-850.000	TELEPHONE	360.00	360.00	30.00	0.00	100.00
101-215-860.000	TRAVEL	1,284.00	1,283.49	0.00	0.51	99.96
101-215-933.000	EQUIPMENT MAINTENANCE	900.00	863.00	0.00	37.00	95.89
101-215-983.001	SOFTWARE MAINT - FIXED ASSET	0.00	0.00	0.00	0.00	0.00
Total Dept 215 - COUNTY CLERK		322,662.00	322,490.67	27,066.82	171.33	99.95
Dept 223 - FINANCIAL COORDINATOR						
101-223-703.000	FINANCIAL COORDINATOR	0.00	0.00	0.00	0.00	0.00
101-223-720.000	FRINGE	0.00	0.00	0.00	0.00	0.00
101-223-727.000	SUPPLIES & PRINTING	0.00	0.00	0.00	0.00	0.00
101-223-727.001	FIXED ASSETS DEPRECIATION EXP	0.00	0.00	0.00	0.00	0.00
101-223-801.000	MEMBERSHIPS	0.00	0.00	0.00	0.00	0.00
101-223-802.000	CONTRACTURAL SERVICES	0.00	0.00	0.00	0.00	0.00
101-223-850.000	TELEPHONE	0.00	0.00	0.00	0.00	0.00
101-223-860.000	TRAVEL	0.00	0.00	0.00	0.00	0.00
101-223-860.001	CANDIDATE EXPENSE	0.00	0.00	0.00	0.00	0.00
101-223-933.000	EQUIPMENT MAINTENANCE	0.00	0.00	0.00	0.00	0.00
Total Dept 223 - FINANCIAL COORDINATOR		0.00	0.00	0.00	0.00	0.00
Dept 225 - EQUALIZATION						
101-225-703.000	DIRECTOR SALARY	0.00	0.00	0.00	0.00	0.00
101-225-703.001	SYSTEMS MANAGEMENT	0.00	0.00	0.00	0.00	0.00
101-225-704.000	WAGES OF DATA CLERK	37,248.00	37,248.00	3,898.72	0.00	100.00
101-225-705.000	WAGES OF LEVEL II APPRAISER	0.00	0.00	0.00	0.00	0.00
101-225-706.000	PART TIME CLERK	20,526.00	20,511.62	2,198.91	14.38	99.93
101-225-707.000	LEVEL I APPRAISER	0.00	0.00	0.00	0.00	0.00
101-225-720.000	EQUAL FRINGE	46,332.00	46,331.43	2,391.88	0.57	100.00
101-225-727.000	SUPPLIES AND PRINTING	700.00	528.18	0.00	171.82	75.45
101-225-727.001	COMPUTER SUPPORT & LICENSES	500.00	470.00	0.00	30.00	94.00
101-225-727.002	REIMBURSED SUPPLIES	5,081.00	5,080.14	2,696.10	0.86	99.98

GL NUMBER	DESCRIPTION	2019 AMENDED BUDGET	YTD BALANCE 12/31/2019 NORMAL (ABNORMAL)	ACTIVITY FOR MONTH 12/31/2019 INCREASE (DECREASE)	AVAILABLE BALANCE NORMAL (ABNORMAL)	% BDGT USED
Fund 101 - GENERAL FUND						
Expenditures						
101-225-727.003	PUBLICATIONS	361.00	360.30	0.00	0.70	99.81
101-225-801.000	MEMBERSHIPS AND SUBSCRIPTIONS	385.00	385.00	0.00	0.00	100.00
101-225-802.000	CONTRACTURAL SERVICES	71,180.00	71,179.92	13,793.32	0.08	100.00
101-225-850.000	TELEPHONE	0.00	0.00	0.00	0.00	0.00
101-225-860.000	TRAVEL & TRAINING	989.00	820.03	0.00	168.97	82.92
101-225-933.000	EQUIPMENT MAINTENANCE	0.00	0.00	0.00	0.00	0.00
Total Dept 225 - EQUALIZATION		183,302.00	182,914.62	24,978.93	387.38	99.79
Dept 226 - GIS						
101-226-703.000	SALARIES	0.00	0.00	0.00	0.00	0.00
101-226-707.000	INTERN SALARY	0.00	0.00	0.00	0.00	0.00
101-226-720.000	FRINGE	0.00	0.00	0.00	0.00	0.00
101-226-727.000	SUPPLIES & PRINTING	25.00	0.00	0.00	25.00	0.00
101-226-727.001	COMP SUPPORT/LICENSES	0.00	0.00	0.00	0.00	0.00
101-226-727.002	REIMBURSED SUPPLIES	0.00	0.00	0.00	0.00	0.00
101-226-801.000	MEMBERSHIPS	100.00	50.00	0.00	50.00	50.00
101-226-802.000	CONTRACTURAL SERVICES	4,500.00	4,500.00	0.00	0.00	100.00
101-226-850.000	TELEPHONE	0.00	0.00	0.00	0.00	0.00
101-226-860.000	TRAVEL	0.00	0.00	0.00	0.00	0.00
101-226-933.000	EQUIPMENT MAINTENANCE	0.00	0.00	0.00	0.00	0.00
Total Dept 226 - GIS		4,625.00	4,550.00	0.00	75.00	98.38
Dept 229 - PROSECUTOR						
101-229-703.000	PROSECUTOR SALARY	90,962.00	90,961.08	8,843.16	0.92	100.00
101-229-704.000	SPECIAL PROSECUTOR	0.00	0.00	0.00	0.00	0.00
101-229-705.000	ASS'T PROSECUTING ATTORNEY	61,947.00	61,946.12	6,611.24	0.88	100.00
101-229-705.001	PART TIME ASST PA	0.00	0.00	0.00	0.00	0.00
101-229-706.000	EXECUTIVE SECRETARY WAGES	37,249.00	37,248.06	3,898.72	0.94	100.00
101-229-706.001	OVERTIME	0.00	0.00	0.00	0.00	0.00
101-229-706.004	PARTTIME CLERK	0.00	0.00	0.00	0.00	0.00
101-229-707.000	PROSECUTING ATTORNEY CLERK(S)	62,751.00	62,750.37	6,586.58	0.63	100.00
101-229-720.000	PROS ATTY FRINGE	137,575.00	137,103.41	6,255.63	471.59	99.66
101-229-727.000	SUPPLIES AND PRINTING	3,000.00	2,904.49	701.99	95.51	96.82
101-229-801.000	MEMBERSHIPS AND SUBSCRIPTIONS	4,527.00	4,450.00	0.00	77.00	98.30
101-229-801.001	CONTRACT SERVICES - GLADWIN CITY	6,077.00	6,076.84	461.52	0.16	100.00
101-229-802.000	DMG BILLING PROSECUTOR	7,053.00	7,052.50	3,052.50	0.50	99.99
101-229-831.001	LEGAL/INVESTIGATIONS	50.00	30.00	0.00	20.00	60.00
101-229-835.000	BLOOD TESTING - CRIMINAL	0.00	0.00	0.00	0.00	0.00
101-229-835.001	BLOOD TESTING - PATERNITY	0.00	0.00	0.00	0.00	0.00
101-229-835.002	CHILD SUPPORT SPEC EXPENSE	1,398.00	1,397.96	1,161.27	0.04	100.00
101-229-835.003	VICTIM RIGHTS SERVICES	3,319.00	3,318.58	249.92	0.42	99.99
101-229-850.000	TELEPHONE	0.00	0.00	0.00	0.00	0.00
101-229-860.000	TRAVEL	500.00	413.43	0.00	86.57	82.69
101-229-933.000	EQUIPMENT MAINTENANCE	1,500.00	1,496.98	72.00	3.02	99.80
101-229-983.000	SOFTWARE SUPPORT - LEIN ORI	0.00	0.00	0.00	0.00	0.00
Total Dept 229 - PROSECUTOR		417,908.00	417,149.82	37,894.53	758.18	99.82
Dept 236 - REGISTER OF DEEDS						
101-236-703.000	REGISTRAR SALARY	54,050.00	54,049.92	6,003.84	0.08	100.00
101-236-704.000	WAGES OF DEPUTY	34,125.00	34,024.33	3,631.54	100.67	99.70

GL NUMBER	DESCRIPTION	2019 AMENDED BUDGET	YTD BALANCE 12/31/2019 NORMAL (ABNORMAL)	ACTIVITY FOR MONTH 12/31/2019 INCREASE (DECREASE)	AVAILABLE BALANCE NORMAL (ABNORMAL)	% BDGT USED
Fund 101 - GENERAL FUND						
Expenditures						
101-236-705.000	WAGES - ROD CLERK(S)	0.00	0.00	0.00	0.00	0.00
101-236-706.001	ROD OVERTIME	0.00	0.00	0.00	0.00	0.00
101-236-706.004	CLERK PART-TIME HOURLY	22,030.00	21,382.32	1,951.05	647.68	97.06
101-236-720.000	ROD FRINGE	47,120.00	47,083.54	2,478.12	36.46	99.92
101-236-727.000	SUPPLIES AND PRINTING	300.00	64.82	0.00	235.18	21.61
101-236-801.000	MEMBERSHIPS	400.00	385.00	0.00	15.00	96.25
101-236-850.000	TELEPHONE	0.00	0.00	0.00	0.00	0.00
101-236-860.000	TRAVEL	500.00	370.00	0.00	130.00	74.00
101-236-933.000	EQUIPMENT MAINTENANCE	0.00	0.00	0.00	0.00	0.00
101-236-983.001	COMPUTER LEASE PAYMENTS	0.00	0.00	0.00	0.00	0.00
Total Dept 236 - REGISTER OF DEEDS		158,525.00	157,359.93	14,064.55	1,165.07	99.27
Dept 253 - TREASURER						
101-253-703.000	TREASURER SALARY	57,197.00	57,196.80	6,576.00	0.20	100.00
101-253-703.001	TAX BILLING PREPARATION	0.00	0.00	0.00	0.00	0.00
101-253-704.000	WAGES OF DEPUTY	23,895.00	23,873.52	3,898.72	21.48	99.91
101-253-705.000	WAGES OF CLERKS	97,837.00	97,836.54	8,706.86	0.46	100.00
101-253-706.001	PART TIME CLERK	0.00	0.00	0.00	0.00	0.00
101-253-706.004	OVERTIME	0.00	0.00	0.00	0.00	0.00
101-253-720.000	TREAS FRINGE	118,271.00	118,270.89	5,285.26	0.11	100.00
101-253-727.000	SUPPLIES AND PRINTING	600.00	365.36	0.00	234.64	60.89
101-253-727.001	COMPUTER SUPPORT & LICENCES	0.00	0.00	0.00	0.00	0.00
101-253-727.002	SET EXPENSES	0.00	0.00	0.00	0.00	0.00
101-253-727.003	PAYROLL EXPENSE	0.00	0.00	0.00	0.00	0.00
101-253-727.004	REIMBURSED SUPPLIES	0.00	0.00	0.00	0.00	0.00
101-253-801.000	MEMBERSHIPS	250.00	250.00	0.00	0.00	100.00
101-253-803.000	MICROFILMING	540.00	422.40	0.00	117.60	78.22
101-253-831.000	DOG CENSUS - CONTRACTUAL	731.00	591.38	0.00	139.62	80.90
101-253-850.000	TELEPHONE	0.00	0.00	0.00	0.00	0.00
101-253-860.000	TRAVEL	1,445.00	1,445.00	281.00	0.00	100.00
101-253-933.000	EQUIPMENT MAINTENANCE	0.00	0.00	0.00	0.00	0.00
101-253-983.001	COMPUTER SUPPORT & LICENSES	0.00	0.00	0.00	0.00	0.00
Total Dept 253 - TREASURER		300,766.00	300,251.89	24,747.84	514.11	99.83
Dept 255 - STATE SURVEY & REMONUMENTATION FUND						
101-255-969.000	REMONUMENTATION	43,228.00	43,228.00	39,571.00	0.00	100.00
Total Dept 255 - STATE SURVEY & REMONUMENTATION FUND		43,228.00	43,228.00	39,571.00	0.00	100.00
Dept 257 - COOP EXTENSION						
101-257-703.000	SALARIES	0.00	0.00	0.00	0.00	0.00
101-257-704.000	EXTENSION EDUCATOR, AGRICULTURE	0.00	0.00	0.00	0.00	0.00
101-257-704.001	4-H P.A.	0.00	0.00	0.00	0.00	0.00
101-257-705.000	WAGES OF CLERK	20,176.00	20,082.37	1,590.68	93.63	99.54
101-257-706.001	MSU - INTERN	0.00	0.00	0.00	0.00	0.00
101-257-706.004	PARTTIME HOURLY	0.00	0.00	0.00	0.00	0.00
101-257-720.000	MSU FRINGE	2,262.00	2,261.75	121.68	0.25	99.99
101-257-727.000	SUPPLIES & PRINTING	171.00	38.00	0.00	133.00	22.22
101-257-801.000	MEMBERSHIPS	0.00	0.00	0.00	0.00	0.00
101-257-802.000	MOA / CONTRACTUAL	75,515.00	75,515.00	0.00	0.00	100.00
101-257-850.000	TELEPHONE	100.00	0.00	0.00	100.00	0.00

PERIOD ENDING 12/31/2019

GL NUMBER	DESCRIPTION	2019 AMENDED BUDGET	YTD BALANCE 12/31/2019 NORMAL (ABNORMAL)	ACTIVITY FOR MONTH 12/31/2019 INCREASE (DECREASE)	AVAILABLE BALANCE NORMAL (ABNORMAL)	% BDGT USED
Fund 101 - GENERAL FUND						
Expenditures						
101-257-860.000	TRAVEL	50.00	0.00	0.00	50.00	0.00
101-257-933.000	EQUIPMENT MAINTENANCE	2,893.00	2,892.59	0.00	0.41	99.99
Total Dept 257 - COOP EXTENSION		101,167.00	100,789.71	1,712.36	377.29	99.63
Dept 258 - COMPUTERS						
101-258-727.000	SUPPLIES & PRINTING	0.00	0.00	0.00	0.00	0.00
101-258-801.001	WEBSITE SERVICES	4,500.00	4,211.99	0.00	288.01	93.60
101-258-802.000	CONTRACTURAL SERVICES	50,000.00	50,000.00	0.00	0.00	100.00
101-258-804.000	TRAINING	0.00	0.00	0.00	0.00	0.00
101-258-815.001	COMPUTER MISCELLANEOUS EXPENSE	570.00	570.00	75.00	0.00	100.00
101-258-815.002	COMPUTER SECURITY EXPENSE	0.00	0.00	0.00	0.00	0.00
101-258-815.003	COMPUTER NETWORK INFRASTRUCTURE	5,370.00	5,370.00	0.00	0.00	100.00
101-258-815.004	COMPUTER ON-LINE PROCESSING	0.00	0.00	0.00	0.00	0.00
101-258-815.005	HARDWARE	5,700.00	5,699.90	780.00	0.10	100.00
101-258-815.006	SOFTWARE SUPPORT	57,669.00	57,669.00	0.00	0.00	100.00
101-258-815.933	COMPUTER MAINTENANCE	34,831.00	34,718.95	(4,170.90)	112.05	99.68
101-258-850.000	TELEPHONE	0.00	0.00	0.00	0.00	0.00
101-258-860.000	TRAVEL	0.00	0.00	0.00	0.00	0.00
101-258-983.000	HI SPEED INTERNET	0.00	0.00	0.00	0.00	0.00
Total Dept 258 - COMPUTERS		158,640.00	158,239.84	(3,315.90)	400.16	99.75
Dept 261 - BUILDING AUTHORITY						
101-261-702.000	PER DIEMS	0.00	0.00	0.00	0.00	0.00
101-261-720.000	BLDG AUTHORITY FRINGE	0.00	0.00	0.00	0.00	0.00
101-261-727.000	SUPPLIES	0.00	0.00	0.00	0.00	0.00
101-261-850.000	TELEPHONE	0.00	0.00	0.00	0.00	0.00
101-261-860.000	TRAVEL	0.00	0.00	0.00	0.00	0.00
Total Dept 261 - BUILDING AUTHORITY		0.00	0.00	0.00	0.00	0.00
Dept 265 - BUILDING & GROUNDS						
101-265-702.000	BUILDING MAINTENANCE SUPERVISOR	56,021.00	56,020.82	5,567.12	0.18	100.00
101-265-703.000	SALARY OF MAINTENANCE WORKER	23,163.00	23,008.80	2,479.40	154.20	99.33
101-265-704.000	CUSTODIANS	47,752.00	47,638.44	4,966.26	113.56	99.76
101-265-706.004	OVERTIME	4,287.00	4,286.42	172.80	0.58	99.99
101-265-720.000	B&G FRINGE	83,531.00	83,530.21	4,014.25	0.79	100.00
101-265-727.000	CUSTODIAL SUPPLIES	7,502.00	7,501.16	977.80	0.84	99.99
101-265-727.001	SUPPLIES/SHERIFF DEPT	0.00	0.00	0.00	0.00	0.00
101-265-727.002	SUPPLIES/HEALTH DEPT	0.00	0.00	0.00	0.00	0.00
101-265-756.000	GASOLINE	1,724.00	1,663.24	243.24	60.76	96.48
101-265-802.000	CONTRACTURAL SERVICES/GREEN THUMB	0.00	0.00	0.00	0.00	0.00
101-265-850.000	TELEPHONE	720.00	630.00	30.00	90.00	87.50
101-265-860.000	TRAVEL	0.00	0.00	0.00	0.00	0.00
101-265-920.000	UTILITIES	65,000.00	64,999.61	6,832.33	0.39	100.00
101-265-930.000	BUILDING REPAIR & MAINTENANCE	6,937.00	6,677.52	2,041.25	259.48	96.26
101-265-930.001	BUILDING REPAIR/MAINT-SHF DEPT	0.00	0.00	0.00	0.00	0.00
101-265-930.002	BUILDING REPAIR/MAINT-HEALTH DEPT	1,000.00	955.01	167.98	44.99	95.50
101-265-932.000	VEHICLE REPAIR AND MAINTENANCE	700.00	640.25	493.89	59.75	91.46
101-265-933.000	EQUIPMENT MAINTENANCE	6,000.00	5,976.41	2,750.09	23.59	99.61
101-265-933.001	EQUIPMENT MAINT/SHERIFF DEPT	250.00	43.72	0.00	206.28	17.49
101-265-933.002	EQUIPMENT MAINT/HEALTH DEPT	2,200.00	2,157.02	1,726.77	42.98	98.05

GL NUMBER	DESCRIPTION	2019 AMENDED BUDGET	YTD BALANCE 12/31/2019 NORMAL (ABNORMAL)	ACTIVITY FOR MONTH 12/31/2019 INCREASE (DECREASE)	AVAILABLE BALANCE NORMAL (ABNORMAL)	% BDGT USED
Fund 101 - GENERAL FUND						
Expenditures						
101-265-935.000	GROUNDS CARE & MAINTENANCE	12,707.00	12,706.10	2,370.00	0.90	99.99
101-265-935.001	GROUNDS CARE/MAINT-SHERIFF DEPT	5,494.00	5,493.50	1,110.00	0.50	99.99
101-265-935.002	GROUNDS CARE/MAINT-HEALTH DEPT.	2,000.00	1,828.84	495.00	171.16	91.44
101-265-935.003	GROUNDS CARE & MAINT - TOWER	2,500.00	2,188.00	178.00	312.00	87.52
Total Dept 265 - BUILDING & GROUNDS		329,488.00	327,945.07	36,616.18	1,542.93	99.53
Dept 275 - DRAINS						
101-275-703.000	DRAIN COMMISSIONER SALARY	30,559.00	30,558.06	2,350.62	0.94	100.00
101-275-704.000	DEPUTY DRAIN COMMISSIONER	14,435.00	14,426.87	1,099.75	8.13	99.94
101-275-705.000	DRAIN/DAM MAINT WORKER	0.00	0.00	0.00	0.00	0.00
101-275-706.004	PART-TIME CLERK WAGES	580.00	579.22	0.00	0.78	99.87
101-275-707.000	MAINTENANCE - WIGGINS LAKE	739.00	738.48	0.00	0.52	99.93
101-275-720.000	DRAIN FRINGE	4,541.00	4,055.66	263.96	485.34	89.31
101-275-727.000	SUPPLIES AND PRINTING	909.00	880.75	707.60	28.25	96.89
101-275-727.001	SOFTWARE SUPPORT	0.00	0.00	0.00	0.00	0.00
101-275-801.000	MEMBERSHIPS	150.00	150.00	0.00	0.00	100.00
101-275-802.000	CONTRACTURAL SERVICES	0.00	0.00	0.00	0.00	0.00
101-275-850.000	TELEPHONE	0.00	0.00	0.00	0.00	0.00
101-275-860.000	TRAVEL	165.00	164.20	0.00	0.80	99.52
101-275-933.000	EQUIPMENT REPAIR AND MAINTENANCE	0.00	0.00	0.00	0.00	0.00
Total Dept 275 - DRAINS		52,078.00	51,553.24	4,421.93	524.76	98.99
Dept 280 - SOIL CONSERVATION						
101-280-969.000	SOIL CONSERVATION DISTRICT	0.00	0.00	0.00	0.00	0.00
Total Dept 280 - SOIL CONSERVATION		0.00	0.00	0.00	0.00	0.00
Dept 290 - AUDIT OF COUNTY BOOKS						
101-290-815.000	AUDIT OF COUNTY BOOKS	29,500.00	29,416.39	0.00	83.61	99.72
101-290-815.001	FINANCIAL STATEMENTS/GASB 34	0.00	0.00	0.00	0.00	0.00
101-290-815.002	IMPLEMENTATION/GASB34 FIXED ASSETS	0.00	0.00	0.00	0.00	0.00
Total Dept 290 - AUDIT OF COUNTY BOOKS		29,500.00	29,416.39	0.00	83.61	99.72
Dept 295 - PLAT BOARD						
101-295-703.000	PLAT BOARD	0.00	0.00	0.00	0.00	0.00
101-295-720.000	PLAT BOARD FRINGE	0.00	0.00	0.00	0.00	0.00
101-295-860.000	PLAT BOARD TRAVEL	0.00	0.00	0.00	0.00	0.00
Total Dept 295 - PLAT BOARD		0.00	0.00	0.00	0.00	0.00
Dept 296 - DUPLICATOR						
101-296-933.000	MAINTENANCE	0.00	0.00	0.00	0.00	0.00
101-296-941.000	COPY/PRINT SUPPLIES	6,000.00	5,996.29	659.80	3.71	99.94
101-296-983.001	COPY/PRINT CONTRACT	53,947.00	53,946.46	8,659.72	0.54	100.00
Total Dept 296 - DUPLICATOR		59,947.00	59,942.75	9,319.52	4.25	99.99

GL NUMBER	DESCRIPTION	2019 AMENDED BUDGET	YTD BALANCE 12/31/2019 NORMAL (ABNORMAL)	ACTIVITY FOR MONTH 12/31/2019 INCREASE (DECREASE)	AVAILABLE BALANCE NORMAL (ABNORMAL)	% BDGT USED
Fund 101 - GENERAL FUND						
Expenditures						
Dept 297 - TELEPHONE						
101-297-850.000	TELEPHONE EXPENSE	34,089.00	34,088.32	3,105.73	0.68	100.00
Total Dept 297 - TELEPHONE		34,089.00	34,088.32	3,105.73	0.68	100.00
Dept 298 - MAIL DEPARTMENT						
101-298-727.000	POSTAGE & SUPPLIES	42,559.00	42,558.68	1,039.24	0.32	100.00
101-298-933.000	MAINTENANCE CONTRACTS	0.00	0.00	0.00	0.00	0.00
101-298-940.000	METER RENTAL	4,000.00	3,486.72	833.49	513.28	87.17
Total Dept 298 - MAIL DEPARTMENT		46,559.00	46,045.40	1,872.73	513.60	98.90
Dept 301 - SHERIFF DEPARTMENT						
101-301-703.000	SHERIFF SALARY	73,817.00	73,816.73	5,691.92	0.27	100.00
101-301-704.000	UNDERSHERIFF SALARY	67,722.00	67,721.68	5,221.94	0.32	100.00
101-301-704.001	ADMINISTRATIVE LIEUTENANT	60,158.00	60,157.96	5,046.88	0.04	100.00
101-301-705.000	WAGES OF DEPUTIES	371,106.00	370,943.38	34,308.58	162.62	99.96
101-301-706.000	WAGES OF SERGEANTS	54,680.00	54,679.15	6,288.86	0.85	100.00
101-301-706.001	WAGES OF ONE DETECTIVE	56,365.00	56,364.05	3,774.24	0.95	100.00
101-301-706.004	OVERTIME	41,491.00	41,490.61	3,217.73	0.39	100.00
101-301-706.005	HOLIDAY PAY	52,803.00	52,802.06	13,703.64	0.94	100.00
101-301-707.000	PTO PAYOUTS	0.00	0.00	0.00	0.00	0.00
101-301-720.000	SHF FRINGE	421,118.00	421,117.45	19,628.22	0.55	100.00
101-301-727.000	SUPPLIES AND PRINTING	4,444.00	4,443.32	1,400.33	0.68	99.98
101-301-728.000	AMMUNITION	1,596.00	1,595.85	0.00	0.15	99.99
101-301-756.000	GASOLINE	29,600.00	29,567.63	5,101.41	32.37	99.89
101-301-757.000	DETECTIVE CLOTHING	0.00	0.00	0.00	0.00	0.00
101-301-758.000	UNIFORMS AND ACCESSORIES	4,708.00	4,707.88	237.00	0.12	100.00
101-301-801.000	MEMBERSHIPS AND SUBSCRIPTIONS	80.00	40.00	0.00	40.00	50.00
101-301-802.000	SALVAGE INSPECTIONS - CONTRACTUAL	0.00	0.00	0.00	0.00	0.00
101-301-804.000	TRAINING	500.00	366.89	(51.11)	133.11	73.38
101-301-808.000	DRY CLEANING	1,500.00	1,394.25	377.30	105.75	92.95
101-301-831.001	LEGAL/INVESTIGATIONS	500.00	111.00	0.00	389.00	22.20
101-301-835.000	HEALTH SERVICES	626.00	626.00	0.00	0.00	100.00
101-301-850.000	TELEPHONE STIPEND & PHONE PACK	11,272.00	11,271.66	410.00	0.34	100.00
101-301-860.000	TRAVEL	1,100.00	966.14	30.00	133.86	87.83
101-301-932.000	VEHICLE REPAIR	24,833.00	24,832.33	2,206.40	0.67	100.00
101-301-933.000	EQUIPMENT MAINTENANCE	7,000.00	6,341.66	937.05	658.34	90.60
101-301-983.000	COMPUTER REPAIR/MAINTENANCE	13,291.00	13,291.00	4,325.00	0.00	100.00
Total Dept 301 - SHERIFF DEPARTMENT		1,300,310.00	1,298,648.68	111,855.39	1,661.32	99.87
Dept 302 - NARCOTICS/BAYANET						
101-302-705.000	WAGES/OFFICER (2)	0.00	0.00	0.00	0.00	0.00
101-302-720.000	BAYANET FRINGE	0.00	0.00	0.00	0.00	0.00
101-302-757.000	CLOTHING ALLOWANCE	0.00	0.00	0.00	0.00	0.00
101-302-758.000	UNIFORMS AND ACCESSORIES	0.00	0.00	0.00	0.00	0.00
Total Dept 302 - NARCOTICS/BAYANET		0.00	0.00	0.00	0.00	0.00
Dept 303 - TRAFFIC ENFORCEMENT						
101-303-703.000	WAGES	52,916.00	52,151.68	3,879.08	764.32	98.56

GL NUMBER	DESCRIPTION	2019 AMENDED BUDGET	YTD BALANCE 12/31/2019 NORMAL (ABNORMAL)	ACTIVITY FOR MONTH 12/31/2019 INCREASE (DECREASE)	AVAILABLE BALANCE NORMAL (ABNORMAL)	% BDGT USED
Fund 101 - GENERAL FUND						
Expenditures						
101-303-706.004	OVERTIME	1,000.00	294.08	0.00	705.92	29.41
101-303-720.000	FRINGE	34,875.00	31,122.93	383.85	3,752.07	89.24
101-303-727.000	SUPPLIES	0.00	0.00	0.00	0.00	0.00
101-303-756.000	GASOLINE	1,819.00	1,818.63	226.02	0.37	99.98
101-303-758.000	UNIFORMS & ACCESSORIES	500.00	377.50	0.00	122.50	75.50
101-303-808.000	DRY CLEANING	100.00	0.00	0.00	100.00	0.00
101-303-850.000	TELEPHONE	360.00	360.00	30.00	0.00	100.00
101-303-932.000	VEHICLE MAINT & REPAIR	1,200.00	421.05	88.50	778.95	35.09
101-303-933.000	EQUIPMENT REPAIR & MAINTENANCE	0.00	0.00	0.00	0.00	0.00
Total Dept 303 - TRAFFIC ENFORCEMENT		92,770.00	86,545.87	4,607.45	6,224.13	93.29
Dept 304 - UNIVERSAL HIRING						
101-304-703.000	SALARIES	0.00	0.00	0.00	0.00	0.00
101-304-706.004	OVERTIME	0.00	0.00	0.00	0.00	0.00
101-304-715.000	FICA	0.00	0.00	0.00	0.00	0.00
101-304-716.000	HEALTH INSURANCE	0.00	0.00	0.00	0.00	0.00
101-304-718.000	RETIREMENT	0.00	0.00	0.00	0.00	0.00
101-304-720.000	FRINGE	0.00	0.00	0.00	0.00	0.00
101-304-723.000	UNEMPLOYMENT INSURANCE	0.00	0.00	0.00	0.00	0.00
101-304-725.000	WORKER'S COMPENSATION	0.00	0.00	0.00	0.00	0.00
101-304-726.000	LONGEVITY	0.00	0.00	0.00	0.00	0.00
101-304-758.000	UNIFORMS	0.00	0.00	0.00	0.00	0.00
Total Dept 304 - UNIVERSAL HIRING		0.00	0.00	0.00	0.00	0.00
Dept 316 - 416-SECONDARY ROAD PATROL						
101-316-704.000	OVERTIME	9,755.00	9,754.06	1,334.02	0.94	99.99
101-316-705.000	WAGES/OFFICER	49,536.00	49,535.55	4,146.20	0.45	100.00
101-316-706.005	HOLIDAY PAY	3,500.00	3,051.18	288.60	448.82	87.18
101-316-720.000	416 DEPUTY FRINGES	25,818.00	25,722.52	738.45	95.48	99.63
101-316-727.000	SUPPLIES & PRINTING	79.00	78.90	78.90	0.10	99.87
101-316-756.000	GASOLINE	3,500.00	3,131.97	559.32	368.03	89.48
101-316-808.000	DRY CLEANING	100.00	77.00	16.50	23.00	77.00
101-316-850.000	TELEPHONE	360.00	360.00	30.00	0.00	100.00
101-316-932.000	VEHICLE REPAIR/MAINTENANCE	1,447.00	1,446.14	21.00	0.86	99.94
101-316-933.000	EQUIPMENT	36,525.00	36,426.50	0.00	98.50	99.73
Total Dept 316 - 416-SECONDARY ROAD PATROL		130,620.00	129,583.82	7,212.99	1,036.18	99.21
Dept 331 - MARINE LAW ENFORCEMENT						
101-331-704.000	WAGES	5,900.00	5,562.00	0.00	338.00	94.27
101-331-720.000	FRINGE	2,203.00	2,202.38	0.00	0.62	99.97
101-331-727.000	CSS & M MISCELLANEOUS	43.00	43.00	0.00	0.00	100.00
101-331-727.001	EQUIPMENT	0.00	0.00	0.00	0.00	0.00
101-331-756.000	GAS AND OIL	0.00	0.00	0.00	0.00	0.00
101-331-758.000	UNIFORMS AND ACCESSORIES	300.00	188.00	0.00	112.00	62.67
101-331-804.000	MARINE TRAINING	54.00	0.00	0.00	54.00	0.00
101-331-932.000	VEHICLE EXPENSE	250.00	0.00	0.00	250.00	0.00
101-331-932.001	PATROL CRAFT GAS, OIL AND MAINTENANCE	2,888.00	2,887.22	0.00	0.78	99.97
Total Dept 331 - MARINE LAW ENFORCEMENT		11,638.00	10,882.60	0.00	755.40	93.51

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Fund 101 - GENERAL FUND						
Expenditures						
Dept 333 - COURTHOUSE SECURITY						
101-333-702.000	COURTHOUSE SECURITY - WAGES	83,465.00	61,904.20	2,257.97	21,560.80	74.17
101-333-720.000	FRINGE	14,404.00	9,290.47	172.73	5,113.53	64.50
101-333-727.000	SUPPLIES AND PRINTING	300.00	111.99	0.00	188.01	37.33
101-333-758.000	UNIFORMS AND ACCESSORIES	1,000.00	535.68	193.93	464.32	53.57
101-333-850.000	TELEPHONE	0.00	0.00	0.00	0.00	0.00
101-333-933.000	EQUIPMENT MAINTENANCE	5,956.00	5,956.00	5,956.00	0.00	100.00
Total Dept 333 - COURTHOUSE SECURITY		105,125.00	77,798.34	8,580.63	27,326.66	74.01
Dept 351 - CORRECTIONS/JAIL						
101-351-702.000	CORRECTIONS COMMANDER/ADMIN	49,036.00	48,768.52	5,211.12	267.48	99.45
101-351-702.001	CORRECTIONS SGT	89,087.00	89,086.76	6,998.88	0.24	100.00
101-351-702.002	CORRECTIONS CORPORAL	95,743.00	95,742.76	10,203.44	0.24	100.00
101-351-703.000	CORRECTIONS OFFICERS	250,230.00	248,290.68	36,182.88	1,939.32	99.22
101-351-704.000	OVERTIME	92,637.00	92,636.08	5,411.27	0.92	100.00
101-351-705.000	HOLIDAY PAY	34,592.00	34,591.30	14,696.70	0.70	100.00
101-351-706.000	SECRETARY/CLERK	32,735.00	32,663.70	4,402.88	71.30	99.78
101-351-706.001	FRONT COUNTER - SECRETARY	36,435.00	36,405.00	3,864.00	30.00	99.92
101-351-706.004	PARTTIME CORRECTION OFFICERS	85,342.00	85,341.98	7,771.18	0.02	100.00
101-351-707.000	PTO PAYOUTS	0.00	0.00	0.00	0.00	0.00
101-351-707.001	BAILIFFS	640.00	639.50	639.50	0.50	99.92
101-351-707.004	CORRECTIONS CLERK/PART-TIME	0.00	0.00	0.00	0.00	0.00
101-351-708.000	JAIL NURSING	105,200.00	104,520.00	8,320.00	680.00	99.35
101-351-720.000	JAIL FRINGE	370,030.00	369,080.88	14,191.30	949.12	99.74
101-351-727.000	SUPPLIES	2,500.00	2,273.31	857.40	226.69	90.93
101-351-727.001	JAIL NURSE SUPPLIES	2,500.00	1,410.24	0.00	1,089.76	56.41
101-351-727.002	CIGARETTE PURCHASE	10,725.00	10,725.00	1,950.00	0.00	100.00
101-351-727.003	PHONE CARD PURCHASE	15,921.00	15,920.25	3,410.70	0.75	100.00
101-351-758.000	UNIFORMS AND ACCESSORIES	6,762.00	6,761.27	0.00	0.73	99.99
101-351-758.001	CLOTHING & BEDDING	0.00	0.00	0.00	0.00	0.00
101-351-802.000	CONTRACTUAL SERVICES/NURSE	0.00	0.00	0.00	0.00	0.00
101-351-802.001	GREEN THUMB CONTRACTURAL	0.00	0.00	0.00	0.00	0.00
101-351-802.002	CONT SERV/PRISONER OUT COUNTY BOARDING	0.00	0.00	0.00	0.00	0.00
101-351-802.003	TETHER CONTRACT EXPENSE	0.00	0.00	0.00	0.00	0.00
101-351-804.000	CORRECTIONS/TRAINING	500.00	54.16	0.00	445.84	10.83
101-351-808.000	LAUNDRY	0.00	0.00	0.00	0.00	0.00
101-351-815.000	JAIL/CORRECTIONS COMPUTER GRANT	3,200.00	3,200.00	0.00	0.00	100.00
101-351-835.000	HEALTH SERVICES	46,309.00	46,308.28	8,532.13	0.72	100.00
101-351-850.000	TELEPHONE	360.00	360.00	30.00	0.00	100.00
101-351-860.002	PRISONER TRANSPORTATION	750.00	341.06	34.95	408.94	45.47
101-351-901.000	LAW LIBRARY UPDATE	0.00	0.00	0.00	0.00	0.00
101-351-920.000	UTILITIES	41,661.00	41,660.61	4,974.45	0.39	100.00
101-351-930.000	BUILDING MAINTENANCE	70,045.00	70,044.76	19,061.51	0.24	100.00
101-351-930.001	EQUIPMENT MAINTENANCE	14,997.00	14,996.42	2,692.56	0.58	100.00
101-351-932.000	VEHICLE MAINT & REPAIR	5,832.00	5,831.07	99.92	0.93	99.98
101-351-975.001	JAIL IMPROVEMENTS- CIGARETTE TAX	0.00	0.00	0.00	0.00	0.00
101-351-983.000	JAIL LEIN	0.00	0.00	0.00	0.00	0.00
Total Dept 351 - CORRECTIONS/JAIL		1,463,769.00	1,457,653.59	159,536.77	6,115.41	99.58
Dept 355 - INMATE MEALS						
101-355-706.001	HEAD COOK	0.00	0.00	0.00	0.00	0.00
101-355-706.002	PARTTIME COOKS	0.00	0.00	0.00	0.00	0.00

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Fund 101 - GENERAL FUND						
Expenditures						
101-410-850.000	TELEPHONE	0.00	0.00	0.00	0.00	0.00
101-410-860.000	ZONING COMMISSION TRAVEL	452.00	451.13	0.00	0.87	99.81
101-410-932.000	VEHICLE REPAIR AND MAINTENANCE	0.00	0.00	0.00	0.00	0.00
101-410-933.000	EQUIPMENT REPAIR AND MAINTENANCE	0.00	0.00	0.00	0.00	0.00
Total Dept 410 - ZONING DEPARTMENT		69,470.00	69,261.73	5,122.74	208.27	99.70
Dept 422 - E-911						
101-422-703.000	911 ADMINISTRATOR	52,916.00	51,487.08	5,271.68	1,428.92	97.30
101-422-703.001	ASS'T 911 ADMINISTRATOR	50,969.00	50,968.52	4,865.04	0.48	100.00
101-422-704.000	DISPATCHERS (9)	303,013.00	302,091.31	20,395.86	921.69	99.70
101-422-705.000	PART TIME DISPATCHERS	0.00	0.00	0.00	0.00	0.00
101-422-706.000	HOLIDAY PAY	32,082.00	32,081.94	6,063.12	0.06	100.00
101-422-706.004	OVERTIME	48,617.00	48,616.38	13,138.65	0.62	100.00
101-422-707.000	PTO PAYOUTS	0.00	0.00	0.00	0.00	0.00
101-422-720.000	911 FRINGE	283,778.00	283,777.61	13,452.83	0.39	100.00
101-422-727.000	SUPPLIES & PRINTING	3,000.00	2,873.70	112.81	126.30	95.79
101-422-756.000	GASOLINE	0.00	0.00	0.00	0.00	0.00
101-422-758.000	UNIFORMS & ACCESSORIES	0.00	0.00	0.00	0.00	0.00
101-422-801.000	MEMBERSHIPS	200.00	125.00	0.00	75.00	62.50
101-422-804.000	TRAINING	500.00	0.00	0.00	500.00	0.00
101-422-808.000	DRY CLEANING	0.00	0.00	0.00	0.00	0.00
101-422-835.000	HEALTH SERVICES	0.00	0.00	0.00	0.00	0.00
101-422-850.000	TELEPHONE	1,300.00	1,080.00	30.00	220.00	83.08
101-422-860.000	TRAVEL	500.00	0.00	0.00	500.00	0.00
101-422-920.000	911 UTILITIES	14,000.00	13,952.71	1,658.16	47.29	99.66
101-422-932.000	VEHICLE MAINT & REPAIR	0.00	0.00	0.00	0.00	0.00
101-422-933.000	EQUIPMENT MAINTENANCE	4,817.00	3,379.96	0.00	1,437.04	70.17
101-422-983.000	LEIN	1,500.00	0.00	0.00	1,500.00	0.00
101-422-983.001	911 TCP/IP LEIN LINE	0.00	0.00	0.00	0.00	0.00
Total Dept 422 - E-911		797,192.00	790,434.21	64,988.15	6,757.79	99.15
Dept 426 - EMERGENCY MANAGEMENT						
101-426-703.000	SALARY OF COORDINATOR	34,000.00	28,246.25	2,769.24	5,753.75	83.08
101-426-703.001	EMG MANG SPECIAL GRANT WAGE	0.00	0.00	0.00	0.00	0.00
101-426-704.000	DISASTER WAGES	150.00	0.00	0.00	150.00	0.00
101-426-705.000	ASS'T DIRECTOR	0.00	0.00	0.00	0.00	0.00
101-426-720.000	EMG MANG FRINGE	8,094.00	7,379.20	300.17	714.80	91.17
101-426-720.001	SPECIAL GRANT FRINGES	0.00	0.00	0.00	0.00	0.00
101-426-727.000	SUPPLIES & PRINTING	1,000.00	465.35	0.00	534.65	46.54
101-426-727.001	DISASTER SUPPLIES	1,350.00	393.96	0.00	956.04	29.18
101-426-756.000	GASOLINE	300.00	59.50	0.00	240.50	19.83
101-426-801.000	MEMBERSHIPS	25.00	0.00	0.00	25.00	0.00
101-426-802.000	CONTRACTURAL SERVICES	3,200.00	3,000.00	0.00	200.00	93.75
101-426-804.000	TRAINING	722.00	0.00	0.00	722.00	0.00
101-426-850.000	TELEPHONE	1,200.00	738.62	61.51	461.38	61.55
101-426-860.000	TRAVEL	1,813.00	1,812.20	50.00	0.80	99.96
101-426-920.000	UTILITIES	0.00	0.00	0.00	0.00	0.00
101-426-932.000	VEHICLE MAINT & REPAIR	0.00	0.00	0.00	0.00	0.00
101-426-933.000	EQUIPMENT MAINTENANCE	1,215.00	1,214.05	0.00	0.95	99.92
Total Dept 426 - EMERGENCY MANAGEMENT		53,069.00	43,309.13	3,180.92	9,759.87	81.61

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Fund 101 - GENERAL FUND						
Expenditures						
101-355-706.004	INMATE MEALS OVERTIME	0.00	0.00	0.00	0.00	0.00
101-355-720.000	INMT MEALS FRINGE	0.00	0.00	0.00	0.00	0.00
101-355-727.000	SUPPLIES & PRINTING	2,500.00	2,149.58	401.66	350.42	85.98
101-355-807.000	INMATE MEALS	147,000.00	144,619.32	21,211.30	2,380.68	98.38
Total Dept 355 - INMATE MEALS		149,500.00	146,768.90	21,612.96	2,731.10	98.17
Dept 371 - CONSTRUCTION CODES						
101-371-703.000	BUILDING OFFICIAL	46,469.00	46,468.63	3,583.38	0.37	100.00
101-371-704.000	BUILDING INSPECTOR	0.00	0.00	0.00	0.00	0.00
101-371-704.001	BUILDING INSPECTOR - PART TIME	0.00	0.00	0.00	0.00	0.00
101-371-705.000	WAGES OF SENIOR CLERK	0.00	0.00	0.00	0.00	0.00
101-371-705.001	CLERKS (2)	31,615.00	31,614.39	3,293.30	0.61	100.00
101-371-706.000	ELECTRICAL INSPECTOR WAGES	37,285.00	37,285.00	3,300.00	0.00	100.00
101-371-706.001	BUILDING APPEALS BOARD	0.00	0.00	0.00	0.00	0.00
101-371-706.004	ELECTRICAL PARTTIME	952.00	910.00	0.00	42.00	95.59
101-371-707.000	PLUMBING/MECH INSPECT	35,865.00	35,865.00	3,650.00	0.00	100.00
101-371-720.000	CON CODES FRINGE	62,367.00	62,366.36	2,195.31	0.64	100.00
101-371-727.000	SUPPLIES & PRINTING	1,000.00	998.63	0.00	1.37	99.86
101-371-727.001	CODE BOOK PURCHASES	350.00	100.20	0.00	249.80	28.63
101-371-756.000	GASOLINE	3,103.00	3,102.18	453.05	0.82	99.97
101-371-801.000	MEMBERSHIPS & SUBSCRIPTIONS	645.00	415.00	0.00	230.00	64.34
101-371-850.000	TELEPHONE	360.00	360.00	30.00	0.00	100.00
101-371-860.000	TRAVEL AND TRAINING	400.00	284.95	50.00	115.05	71.24
101-371-860.001	MILEAGE-ELECTRICAL INSPECTOR	0.00	0.00	0.00	0.00	0.00
101-371-932.000	VEHICLE REPAIR	1,000.00	945.28	0.00	54.72	94.53
101-371-933.000	EQUIPMENT MAINTENANCE	0.00	0.00	0.00	0.00	0.00
Total Dept 371 - CONSTRUCTION CODES		221,411.00	220,715.62	16,555.04	695.38	99.69
Dept 400 - PLANNING COMMISSION						
101-400-702.000	PER DIEMS	1,100.00	1,000.00	150.00	100.00	90.91
101-400-703.000	SALARIES	0.00	0.00	0.00	0.00	0.00
101-400-720.000	PLANNING FRINGE	100.00	76.50	11.48	23.50	76.50
101-400-727.001	PUBLICATIONS	510.00	369.28	0.00	140.72	72.41
101-400-802.000	CONTRACTURAL SERVICES	10,000.00	3,280.75	0.00	6,719.25	32.81
101-400-860.000	TRAVEL	525.00	300.50	41.50	224.50	57.24
Total Dept 400 - PLANNING COMMISSION		12,235.00	5,027.03	202.98	7,207.97	41.09
Dept 410 - ZONING DEPARTMENT						
101-410-702.000	COMMISSION PER DIEMS	0.00	0.00	0.00	0.00	0.00
101-410-702.001	ZONING ADMINISTRATOR	6,834.00	6,833.97	527.00	0.03	100.00
101-410-702.002	BOARD OF APPEALS PER DIEMS	1,000.00	825.00	0.00	175.00	82.50
101-410-703.001	HUD INSPECTION WAGES	0.00	0.00	0.00	0.00	0.00
101-410-706.004	CLERK	37,329.00	37,328.32	3,898.72	0.68	100.00
101-410-720.000	ZONING FRINGE	22,095.00	22,094.42	431.50	0.58	100.00
101-410-727.000	ZONING SUPPLIES	0.00	0.00	0.00	0.00	0.00
101-410-727.001	PUBLICATIONS	820.00	819.43	0.00	0.57	99.93
101-410-756.000	GASOLINE	500.00	470.46	48.52	29.54	94.09
101-410-801.000	MEMBERSHIPS	0.00	0.00	0.00	0.00	0.00
101-410-802.000	CONTRACTURAL CONSULTING	0.00	0.00	0.00	0.00	0.00
101-410-831.000	LEGAL/ATTY EXPENSE	440.00	439.00	217.00	1.00	99.77

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Fund 101 - GENERAL FUND						
Expenditures						
Total Dept 601 - PUBLIC HEALTH		188,748.00	188,314.40	44.40	433.60	99.77
Dept 602 - NUTRITION BOARD						
101-602-860.000	TRAVEL	0.00	0.00	0.00	0.00	0.00
Total Dept 602 - NUTRITION BOARD		0.00	0.00	0.00	0.00	0.00
Dept 603 - EMPLOYEE HEALTH SERVICES						
101-603-835.000	HEALTH SERVICES	0.00	0.00	0.00	0.00	0.00
Total Dept 603 - EMPLOYEE HEALTH SERVICES		0.00	0.00	0.00	0.00	0.00
Dept 605 - CONTAGEOUS DISEASES						
101-605-835.000	HOSPITAL CARE	500.00	350.00	0.00	150.00	70.00
101-605-835.001	MEDICAL SUPPLIES	0.00	0.00	0.00	0.00	0.00
Total Dept 605 - CONTAGEOUS DISEASES		500.00	350.00	0.00	150.00	70.00
Dept 631 - SUBSTANCE ABUSE						
101-631-969.000	MID STATE SUBSTANCE ABUSE	39,349.00	39,348.83	8,818.83	0.17	100.00
Total Dept 631 - SUBSTANCE ABUSE		39,349.00	39,348.83	8,818.83	0.17	100.00
Dept 648 - MEDICAL EXAMINER						
101-648-703.000	MEDICAL EXAMINER SALARY	7,200.00	7,200.00	1,800.00	0.00	100.00
101-648-704.000	DEPUTY MEDICAL EXAMINER SALARY	0.00	0.00	0.00	0.00	0.00
101-648-835.000	AUTOPSIES	67,008.00	67,007.64	10,570.00	0.36	100.00
Total Dept 648 - MEDICAL EXAMINER		74,208.00	74,207.64	12,370.00	0.36	100.00
Dept 649 - MENTAL HEALTH						
101-649-969.000	MIDLAND-GLADWIN MENTAL HEALTH	91,531.00	91,531.00	0.00	0.00	100.00
Total Dept 649 - MENTAL HEALTH		91,531.00	91,531.00	0.00	0.00	100.00
Dept 650 - INSTITUTIONAL CARE						
101-650-969.000	INSTITUTIONAL CARE	0.00	0.00	0.00	0.00	0.00
Total Dept 650 - INSTITUTIONAL CARE		0.00	0.00	0.00	0.00	0.00
Dept 661 - MENTAL HEALTH-PUBLIC GUARDIANSHIPS						
101-661-969.000	MENTAL HEALTH-PUBLIC GUARDIANSHIPS	19,740.00	19,740.00	3,290.00	0.00	100.00
Total Dept 661 - MENTAL HEALTH-PUBLIC GUARDIANSHIPS		19,740.00	19,740.00	3,290.00	0.00	100.00
Dept 682 - VETERANS						

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Fund 101 - GENERAL FUND						
Expenditures						
Dept 430 - ANIMAL CONTROL						
101-430-703.000	AN. CONTROL OFF. SALARY	44,720.00	44,719.69	4,573.13	0.31	100.00
101-430-704.000	ASST. AN. CONTROL OFF. WAGES	32,341.00	32,340.55	3,293.29	0.45	100.00
101-430-705.000	PART TIME CLERK	0.00	0.00	0.00	0.00	0.00
101-430-706.004	ANIMAL SHELTER OVERTIME	1,000.00	116.81	0.00	883.19	11.68
101-430-720.000	AN SHELT FRINGE	54,654.00	54,560.77	1,708.78	93.23	99.83
101-430-727.000	SUPPLIES	3,500.00	2,735.20	242.80	764.80	78.15
101-430-756.000	GASOLINE	2,576.00	2,575.20	406.14	0.80	99.97
101-430-757.000	CLOTHING ALLOWANCE	900.00	338.85	(10.35)	561.15	37.65
101-430-802.000	CONTRACTUAL SERVICES/CUSTODIAL	3,600.00	3,240.00	390.00	360.00	90.00
101-430-829.000	DOG CENSUS	0.00	0.00	0.00	0.00	0.00
101-430-850.000	TELEPHONE	360.00	360.00	30.00	0.00	100.00
101-430-860.000	TRAVEL	1,000.00	733.80	0.00	266.20	73.38
101-430-920.000	UTILITIES	3,471.00	3,470.20	699.53	0.80	99.98
101-430-930.000	BUILDING MAINTENANCE	5,127.00	5,126.24	150.00	0.76	99.99
101-430-932.000	VEHICLE MAINTENANCE	1,500.00	1,241.93	0.00	258.07	82.80
Total Dept 430 - ANIMAL CONTROL		154,749.00	151,559.24	11,483.32	3,189.76	97.94
Dept 434 - LIVESTOCK						
101-434-955.000	LIVESTOCK CLAIMS	0.00	0.00	0.00	0.00	0.00
Total Dept 434 - LIVESTOCK		0.00	0.00	0.00	0.00	0.00
Dept 441 - DPW						
101-441-703.000	SALARY OF DIRECTOR	500.00	499.98	38.46	0.02	100.00
101-441-704.000	PERDIEM OF COMMITTEE	250.00	0.00	0.00	250.00	0.00
101-441-720.000	DPW FRINGE	50.00	38.22	2.94	11.78	76.44
101-441-727.000	SUPPLIES & PRINTING	0.00	0.00	0.00	0.00	0.00
101-441-850.000	TELEPHONE	0.00	0.00	0.00	0.00	0.00
101-441-860.000	TRAVEL	0.00	0.00	0.00	0.00	0.00
Total Dept 441 - DPW		800.00	538.20	41.40	261.80	67.28
Dept 445 - DRAINS AT LARGE						
101-445-935.000	DRAINS AT LARGE	13,884.00	13,883.06	5,596.53	0.94	99.99
Total Dept 445 - DRAINS AT LARGE		13,884.00	13,883.06	5,596.53	0.94	99.99
Dept 529 - RECYCLING/SOLID WASTE						
101-529-727.000	SUPPLIES/PRINTING	0.00	0.00	0.00	0.00	0.00
101-529-860.000	TRAVEL/TRAINING-EDUCATION	0.00	0.00	0.00	0.00	0.00
101-529-969.000	RECYCLING/SOLID WASTE	0.00	0.00	0.00	0.00	0.00
Total Dept 529 - RECYCLING/SOLID WASTE		0.00	0.00	0.00	0.00	0.00
Dept 601 - PUBLIC HEALTH						
101-601-969.000	HEALTH DEPARTMENT	188,248.00	188,248.00	0.00	0.00	100.00
101-601-969.001	PUBLIC HEALTH PREVENTION PROGRAMS	500.00	66.40	44.40	433.60	13.28
101-601-969.002	MEDICAID DENTAL PROGRAM	0.00	0.00	0.00	0.00	0.00

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Fund 101 - GENERAL FUND						
Expenditures						
101-682-703.000	DIRECTOR SALARY	35,113.00	35,112.21	3,817.87	0.79	100.00
101-682-704.000	VETERANS COMMITTEE	1,275.00	1,275.00	125.00	0.00	100.00
101-682-705.000	COUNTY COUNSELOR	0.00	0.00	0.00	0.00	0.00
101-682-706.000	CONTRACTUAL EMPLOYEE	7,079.00	7,078.20	0.00	0.80	99.99
101-682-707.000	VACATION HELP	0.00	0.00	0.00	0.00	0.00
101-682-720.000	VETERANS FRINGE	20,225.00	18,190.35	355.58	2,034.65	89.94
101-682-727.000	SUPPLIES AND PRINTING	1,250.00	1,401.95	791.84	(151.95)	112.16
101-682-801.000	MEMBERSHIPS	150.00	125.00	0.00	25.00	83.33
101-682-802.001	VETERANS GRANT EXPENSE	(3,171.00)	(5,773.02)	0.00	2,602.02	182.06
101-682-810.000	FTC VETS SUPPLIMENT FUNDING	2,500.00	4,116.52	3,368.52	(1,616.52)	164.66
101-682-833.000	VETERANS BURIAL	18,600.00	18,600.00	5,100.00	0.00	100.00
101-682-833.001	HEADSTONE PLACEMENT	350.00	250.00	0.00	100.00	71.43
101-682-833.002	FLAGS	2,000.00	758.91	0.00	1,241.09	37.95
101-682-850.000	TELEPHONE	0.00	0.00	0.00	0.00	0.00
101-682-860.000	TRAVEL & TRAINING	3,325.00	2,621.66	143.00	703.34	78.85
101-682-933.000	EQUIPMENT MAINTENANCE	250.00	0.00	0.00	250.00	0.00
Total Dept 682 - VETERANS		88,946.00	83,756.78	13,701.81	5,189.22	94.17
Dept 721 - PLANNING COMMISSION						
101-721-702.000	PER DIEMS	0.00	0.00	0.00	0.00	0.00
101-721-720.000	FRINGE BENEFITS	0.00	0.00	0.00	0.00	0.00
101-721-727.001	PUBLICATIONS	0.00	0.00	0.00	0.00	0.00
101-721-802.000	CONTRACTURAL SERVICES	0.00	0.00	0.00	0.00	0.00
101-721-860.000	TRAVEL	0.00	0.00	0.00	0.00	0.00
Total Dept 721 - PLANNING COMMISSION		0.00	0.00	0.00	0.00	0.00
Dept 722 - ZONING DEPARTMENT						
101-722-702.001	SALARY OF ZONING ADMINISTRATOR	0.00	0.00	0.00	0.00	0.00
101-722-702.002	PER DIEMS-BOARD OF APPEALS	0.00	0.00	0.00	0.00	0.00
101-722-706.004	WAGES OF CLERK	0.00	0.00	0.00	0.00	0.00
101-722-720.000	FRINGE BENEFITS	0.00	0.00	0.00	0.00	0.00
101-722-727.000	SUPPLIES & PRINTING	0.00	0.00	0.00	0.00	0.00
101-722-727.001	PUBLICATIONS	0.00	0.00	0.00	0.00	0.00
101-722-756.000	GASOLINE	0.00	0.00	0.00	0.00	0.00
101-722-831.000	LEGAL/ATTORNEY COSTS	0.00	0.00	0.00	0.00	0.00
101-722-850.000	TELEPHONE	0.00	0.00	0.00	0.00	0.00
101-722-860.000	TRAVEL	0.00	0.00	0.00	0.00	0.00
101-722-932.000	VEHICLE MAINT & REPAIR	0.00	0.00	0.00	0.00	0.00
Total Dept 722 - ZONING DEPARTMENT		0.00	0.00	0.00	0.00	0.00
Dept 729 - EDC						
101-729-727.000	POSTAGE/PRINTING & SUPPLIES	0.00	0.00	0.00	0.00	0.00
101-729-802.000	CONTRACT SERVICES	0.00	0.00	0.00	0.00	0.00
101-729-831.000	LEGAL SERVICES	0.00	0.00	0.00	0.00	0.00
101-729-860.000	TRAVEL	0.00	0.00	0.00	0.00	0.00
Total Dept 729 - EDC		0.00	0.00	0.00	0.00	0.00
Dept 756 - PARKS AND RECREATION						

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Fund 101 - GENERAL FUND						
Expenditures						
101-756-705.000	PER DIEMS	0.00	0.00	0.00	0.00	0.00
101-756-720.000	P&R FRINGE	0.00	0.00	0.00	0.00	0.00
101-756-727.000	SUPPLIES	0.00	0.00	0.00	0.00	0.00
101-756-756.000	GASOLINE	0.00	0.00	0.00	0.00	0.00
101-756-802.000	CONTRACTURAL SERVICES/CARETAKER	0.00	0.00	0.00	0.00	0.00
101-756-850.000	TELEPHONE	0.00	0.00	0.00	0.00	0.00
101-756-860.000	TRAVEL	0.00	0.00	0.00	0.00	0.00
101-756-920.000	UTILITIES	3,500.00	2,668.10	434.43	831.90	76.23
101-756-932.000	VEHICLE REPAIR & MAINTENANCE	0.00	0.00	0.00	0.00	0.00
101-756-933.000	EQUIPMENT MAINTENANCE & REPAIR	0.00	0.00	0.00	0.00	0.00
101-756-935.000	GROUNDS CARE & MAINTENANCE	0.00	0.00	0.00	0.00	0.00
Total Dept 756 - PARKS AND RECREATION		3,500.00	2,668.10	434.43	831.90	76.23
Dept 851 - INSURANCE/BONDS						
101-851-720.000	INSURANCE	191,229.00	191,228.81	1,592.52	0.19	100.00
101-851-720.001	BONDS	0.00	0.00	0.00	0.00	0.00
101-851-720.002	HRA REIMBURSEMENTS	84,962.00	80,089.40	6,618.28	4,872.60	94.26
Total Dept 851 - INSURANCE/BONDS		276,191.00	271,318.21	8,210.80	4,872.79	98.24
Dept 852 - HEALTH INSURANCE						
101-852-720.006	RETIREES PREMIUMS	174,447.00	173,441.47	2,489.67	1,005.53	99.42
Total Dept 852 - HEALTH INSURANCE		174,447.00	173,441.47	2,489.67	1,005.53	99.42
Dept 861 - RETIREMENT						
101-861-720.000	EMPLOYEE RETIREMENT	30,000.00	30,000.00	0.00	0.00	100.00
Total Dept 861 - RETIREMENT		30,000.00	30,000.00	0.00	0.00	100.00
Dept 891 - CONTINGENT						
101-891-969.000	CONTINGENT	54,437.00	0.00	0.00	54,437.00	0.00
Total Dept 891 - CONTINGENT		54,437.00	0.00	0.00	54,437.00	0.00
Dept 897 - AIRPORT GRANT MATCH						
101-897-969.000	AIRPORT	25,000.00	25,000.00	0.00	0.00	100.00
101-897-969.001	AIRPORT GRANT MATCH	0.00	0.00	0.00	0.00	0.00
Total Dept 897 - AIRPORT GRANT MATCH		25,000.00	25,000.00	0.00	0.00	100.00
Dept 899 - MTT/BOR ADJUSTMENTS						
101-899-962.000	TAX TRIBUNAL & BOARD OF REVIEW ADJ.	0.00	0.00	0.00	0.00	0.00
Total Dept 899 - MTT/BOR ADJUSTMENTS		0.00	0.00	0.00	0.00	0.00
Dept 900 - CAPITAL OUTLAY						
101-900-720.000	FRINGE	0.00	0.00	0.00	0.00	0.00

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Fund 101 - GENERAL FUND						
Expenditures						
101-900-970.001	CAPITAL IMPROVEMENTS	261,284.00	1,190,908.46	929,625.00	(929,624.46)	455.79
101-900-970.002	FLOOD EXPENDITURES	0.00	0.00	0.00	0.00	0.00
101-900-970.101	COMMISSIONERS CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
101-900-970.131	CIRCUIT COURT CAPITAL OUTLAY	399.00	399.00	0.00	0.00	100.00
101-900-970.132	CIRCUIT COURT REPORTER CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
101-900-970.136	DISTRICT COURT - CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
101-900-970.141	FRIEND OF COURT CAPITAL OUTLAY	7,250.00	7,122.50	0.00	127.50	98.24
101-900-970.148	PROBATE COURT CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
101-900-970.151	CIRCUIT COURT PROBATION CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
101-900-970.191	ELECTION CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
101-900-970.215	CLERK CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
101-900-970.223	CONTROLLER CAP OUTLAY	0.00	0.00	0.00	0.00	0.00
101-900-970.225	EQUALIZATION CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
101-900-970.229	PROSECUTING ATTORNEY - CAPITAL OUTLAY	23,725.00	23,722.34	0.00	2.66	99.99
101-900-970.236	REGISTER OF DEED CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
101-900-970.253	TREASURER CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
101-900-970.257	COOPERATIVE EXTENSION CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
101-900-970.258	COMPUTER EQUIPMENT CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
101-900-970.265	BUILDING & GROUNDS CAPITAL OUTLAY	25,365.00	25,254.30	4,460.96	110.70	99.56
101-900-970.270	PROFESSIONAL BUILDING CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
101-900-970.275	DRAIN COMMISSIONER'S CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
101-900-970.296	DUPLICATOR	0.00	0.00	0.00	0.00	0.00
101-900-970.297	TELEPHONE CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
101-900-970.301	CAPITAL OUTLAY-SHERIFF	17,124.00	17,123.32	0.00	0.68	100.00
101-900-970.303	TRAFFIC ENFORCEMENT	0.00	0.00	0.00	0.00	0.00
101-900-970.316	416 GRANT	0.00	0.00	0.00	0.00	0.00
101-900-970.331	MARINE CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
101-900-970.333	COURT OFFICER CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
101-900-970.351	CAPITAL OUTLAY-CORRECTIONS/JAIL	0.00	0.00	0.00	0.00	0.00
101-900-970.355	JAIL MEAL PROGRAM CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
101-900-970.371	CONSTRUCTION CODE CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
101-900-970.410	ZONING CAPITOL OUTLAY	0.00	0.00	0.00	0.00	0.00
101-900-970.422	CENTRAL DISPATCH CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
101-900-970.426	EMERGENCY MANAGEMENT CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
101-900-970.430	CAPITAL OUTLAY-ANIMAL CONTROL	0.00	0.00	0.00	0.00	0.00
101-900-970.441	DPW CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
101-900-970.682	VETERANS CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
101-900-970.756	PARKS & RECREATION	0.00	0.00	0.00	0.00	0.00
101-900-981.000	LEASED VEHICLES	0.00	0.00	0.00	0.00	0.00
101-900-981.265	VEHICLE REPLACEMENT - B&G	0.00	0.00	0.00	0.00	0.00
101-900-981.301	SHERIFF VEHICLE REPLACEMENT	34,338.00	34,337.50	34,337.50	0.50	100.00
101-900-981.371	CONSTRUCT CODE VEHICLE REPLACEMENT	0.00	0.00	0.00	0.00	0.00
101-900-981.430	ANIMAL SHELTER VEHICLE REPLACEMENT	0.00	0.00	0.00	0.00	0.00
Total Dept 900 - CAPITAL OUTLAY		369,485.00	1,298,867.42	968,423.46	(929,382.42)	351.53
Dept 905						
101-905-991.366	JAIL PAYMENTS PRINCIPAL	0.00	0.00	0.00	0.00	0.00
101-905-995.366	JAIL PAYMENTS INTEREST	0.00	0.00	0.00	0.00	0.00
Total Dept 905		0.00	0.00	0.00	0.00	0.00
Dept 965 - MISC APPROPRIATIONS						
101-965-998.208	PARKS & RECREATION	0.00	0.00	0.00	0.00	0.00

GL NUMBER	DESCRIPTION	2019 AMENDED BUDGET	YTD BALANCE 12/31/2019 NORMAL (ABNORMAL)	ACTIVITY FOR MONTH 12/31/2019 INCREASE (DECREASE)	AVAILABLE BALANCE NORMAL (ABNORMAL)	% BDGT USED
Fund 101 - GENERAL FUND						
Expenditures						
101-965-998.231	JUDICIAL MANAGEMENT FUND	0.00	0.00	0.00	0.00	0.00
101-965-998.244	ECONOMIC DEV. ADMIN. FUND	5,000.00	5,000.00	0.00	0.00	100.00
101-965-998.246	PUBLIC IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00
101-965-998.255	REMONUMENTATION	0.00	0.00	0.00	0.00	0.00
101-965-998.258	DISASTER CONTINGENCY APPROPRIATION	0.00	0.00	0.00	0.00	0.00
101-965-998.269	LAW LIBRARY	10,400.00	10,400.00	1,400.00	0.00	100.00
101-965-998.271	LIBRARY	0.00	0.00	0.00	0.00	0.00
101-965-998.290	SOCIAL SERVICES WELFARE FUND	1,200.00	1,200.00	0.00	0.00	100.00
101-965-998.291	SOCIAL SERVICES CHILD CARE	80,000.00	50,000.00	(30,000.00)	30,000.00	62.50
101-965-998.292	CHILD CARE PROBATE CARE	60,000.00	50,000.00	0.00	10,000.00	83.33
101-965-998.293	SOLDIERS & SAILORS RELIEF	1,250.00	1,250.00	0.00	0.00	100.00
101-965-998.296	VETERANS MEMORIAL	300.00	300.00	0.00	0.00	100.00
101-965-998.297	VETERANS SERVICE	0.00	(1,997.92)	(1,997.92)	1,997.92	100.00
101-965-998.517	TAX REVERSION 1/2 WAGES 1 CLERK	0.00	0.00	0.00	0.00	0.00
101-965-998.802	LAKE LEVEL REVOLVING	0.00	0.00	0.00	0.00	0.00
101-965-998.841	APPROPRIATION TO WIGGINS LAKE LEVEL	0.00	0.00	0.00	0.00	0.00
Total Dept 965 - MISC APPROPRIATIONS		158,150.00	116,152.08	(30,597.92)	41,997.92	73.44
Dept 999 - DEFAULT ACCOUNT						
101-999-999.999	DEFAULT ACCOUNT/RESOLVE	0.00	0.00	0.00	0.00	0.00
Total Dept 999 - DEFAULT ACCOUNT		0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		10,151,748.00	10,884,217.50	1,810,128.28	(732,469.50)	107.22
Fund 101 - GENERAL FUND:						
TOTAL REVENUES		10,151,748.00	11,113,522.29	2,144,403.34	(961,774.29)	109.47
TOTAL EXPENDITURES		10,151,748.00	10,884,217.50	1,810,128.28	(732,469.50)	107.22
NET OF REVENUES & EXPENDITURES		0.00	229,304.79	334,275.06	(229,304.79)	100.00