Dollars and Sense:

How Gladwin County Spends Your Money

2018 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 of time 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, similar to 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 considered to be "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 2017 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 it's 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 2017 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,

Terry Walters, Chairman

Gladwin County Board of Commissioners

WHERE CITIZEN DOLLARS GO The revenue collected in our general fund budget for 2017 was $8,166,144. 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 it's collection.

(The revenue information shared here is contained within the 2017 audit on page 15.)**

Property Taxes $4,580,289 As you can see this was a significant part of our operating revenue (56.08%). 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 $375,326 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 $1,174,758 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 $515,813 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 $1,369,610 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 $102,159 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 $479,002 This is everything else that the County did not budget for / wasn't expecting to receive.

**Source (Appendix 1 - Page 15 of 2017 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		2017 Budget	2017 Spent
Revenues			
101-000-402.000	CURRENT PROPERTY TAXES	4,138,272.00	4,126,476.05
101-000-403.000	PILOT TAX	11,000.00	935.18
101-000-404.000	BOARD REV/TAX TRIBUNAL	0.00	0.00
101-000-407.000	PA 105 PENALTIES	0.00	0.00
101-000-408.000	BOARD REV/TAX TRIBUNAL	0.00	0.00
101-000-409.000	PERSONAL TAX	540.00	539.61
101-000-425.000	TRAILER TAX FEES	3,000.00	1,205.00
101-000-429.000	COMMERCIAL FOREST RESERVE TAX	41.00	40.34
101-000-432.000	SWAMP TAX	153,500.00	312,853.53
101-000-437.000	IFT/CFT	12,000.00	0.00
101-000-441.000	LOCAL COM STABILIZATION SHARE TAX	41,500.00	37,360.56
101-000-445.000	INTEREST ON TAX NOTE	0.00	0.00
101-000-475.000	ADDRESSING PERMITS	4,800.00	4,950.00
101-000-476.301	SALVAGE INSPECTION - SHERIFF DEPARTMENT	1,300.00	1,500.00
101-000-477.000	BUILDING PERMITS	117,334.00	125,379.00
101-000-477.001	MECHANICAL PERMITS	50,000.00	48,717.75
101-000-477.002	PLUMBING PERMITS	21,000.00	20,851.00
101-000-478.000	ELECTRICAL PERMITS	78,366.00	85,063.00
101-000-479.000	SOIL/EROSION/SEDI/CONTROL	50.00	0.00
101-000-480.000	TREASURERS-DOG LICENSES	28,000.00	24,736.00
101-000-481.000	ANIMAL SHELTER-DOG LICENSES	14,000.00	9,540.00
101-000-482.215	CO. CLERK - MARRIAGE LICENSES	1,200.00	1,030.00
101-000-483.000	EXPLOSIVE PERMITS	0.00	0.00
101-000-484.000	ANIMAL SHELTER-KENNEL LICENSES	620.00	630.00
101-000-485.215	CO. CLERK- CONCEALED WEAPONS	0.00	0.00
101-000-486.000	ZONING PERMIT FEES	15,500.00	16,480.00
101-000-486.002	ZONING APPEALS	1,250.00	1,450.00
101-000-486.003	ZONING LATE FEES	0.00	0.00
101-000-486.004	REVENUE FROM TWP FOR ZONING	31,500.00	35,000.00
101-000-501.000	FEDERAL GRANT	0.00	0.00
101-000-506.001	NARCOTICS/BAYANET	0.00	0.00
101-000-509.000	EMERGENCY MANAGEMENT - PERFORMANCE GRANT	21,856.00	16,482.00
101-000-519.000	FOC - MEDICAL INCENTIVE REIMB	10,000.00	4,328.26
101-000-520.000	INCENTIVE-FOC	25,000.00	26,592.00
101-000-521.000	CRP-FRIEND OF THE COURT	140,000.00	172,857.99
101-000-522.000	PROSECUTOR - 4D REVENUE	60,000.00	38,953.04
101-000-523.000	PROSECUTOR - ABUSE & NEGLECT	0.00	0.00
101-000-524.000	PROS ATTY - GLADWIN CITY REIMBURSE	6,000.00	7,500.00
101-000-539.131	DRUG CASE MGMT - CIRCUIT	750.00	0.00

101-000-539.136	DRUG CASE MGMT - DISTRICT	9,284.00	9,283.11
101-000-540.136	DRUNK DRIVING CASEFLOW - DISTRICT	8,405.00	0.00
101-000-541.000	JUDGES SALARY STANDARDIZATION	82,303.00	82,303.20
101-000-543.000	416-SECONDARY ROAD PATROL	44,895.00	43,431.00
101-000-544.000	MARINE SAFETY PROGRAM	7,619.00	13,696.07
101-000-544.001	MARINE SAFETY EQUIPMENT	0.00	0.00
101-000-545.000	DC & PC CASEFLOW ASSISTANCE	0.00	0.00
101-000-547.000	JUDICIAL TECHNOLOGY - DIST CT	0.00	0.00
101-000-560.000	FOC FUND - DL RESTORATION	0.00	0.00
101-000-561.000	CRP-FRIEND OF THE COURT 34%	0.00	0.00
101-000-562.000	CRP-PROSECUTOR 4E REVENUE	12,000.00	4,364.92
101-000-564.000	JUVENILE OFFICER	27,317.00	0.00
101-000-565.000	WELFARE FRAUD	650.00	292.50
101-000-566.000	MI WORKS GRANT /FOC	0.00	0.00
101-000-567.000	VICTIMS RIGHTS/ DISTRICT COURT	4,800.00	5,067.70
101-000-568.136	SOBRIETY COURT GRANTS/DONATIONS	0.00	0.00
101-000-569.000	VICTIM'S RIGHTS GRANT - P.A.	32,700.00	18,136.81
101-000-570.000	CIGARETTE TAX	0.00	0.00
101-000-571.000	CONVENTION FACILITY	63,450.00	77,907.77
101-000-573.000	COURT EQ REFORM/STATE REIMB	120,000.00	96,941.00
101-000-574.000	STATE REVENUE SHARING	514,271.00	515,813.56
101-000-575.000	SINGLE BUSINESS TAX	0.00	0.00
101-000-577.000	LIQUOR LAW ENFORCEMENT	7,587.00	7,586.70
101-000-578.000	ELECTIONS REIMBURSEMENT	14,600.00	0.00
101-000-578.229	STATE REVENUES - PROS ATTY	26,000.00	0.00
101-000-578.255	STATE REVENUES - REMONUMENTATION	40,000.00	33,107.80
101-000-579.000	VOTER REGISTRATION	350.00	110.88
101-000-584.000	TWP CONTRIBUTION/JUNK ORD	0.00	0.00
101-000-587.257	MSU EXTENSION DUE FROM STATE	0.00	0.00
101-000-601.001	PROBATE COURT - 20% LATE FEE	50.00	0.00
101-000-601.002	COUNTY CLERK-ATTORNEY FEES	50,000.00	45,259.35
101-000-601.136	DISTRICT COURT COSTS	283,820.00	311,893.88
101-000-601.141	FRIEND OF COURT COST/FEES	0.00	0.00
101-000-601.148	PROBATE COURT COSTS	12,172.00	13,086.50
101-000-601.215	CIRCUIT COURT COSTS	55,000.00	33,252.32
101-000-602.001	DISTRICT COURT-ASSESSMENT FEES	4,000.00	3,600.00
101-000-602.002	DISTRICT CT-ORV ENFORCEMENT COUNTY	850.00	850.00
101-000-602.003	DISTRICT COURT-OVERSIGHT FEES	28,205.00	30,941.73
101-000-603.148	PROBATE CT - OVERSIGHT FEES	2,666.00	2,724.00
101-000-604.000	VENDING MACHINE SALES	1,000.00	769.05
101-000-606.000	ANIMAL SHELTER-FEES	7,383.00	8,641.50
101-000-606.430	ANIMAL SHELTER SALES	3,500.00	4,305.00
101-000-607.148	PROBATE COURT - CONTEMPT COST	0.00	0.00
101-000-607.215	CO. CLERK - FEES	43,500.00	34,841.31
101-000-607.301	FEES-SHERIFF	400.00	11,304.86
101-000-608.136	SOBRIETY COURT PARTICIPATION FEES	2,800.00	2,325.00

101-000-608.215	CLERK - CIRCUIT CT FILING FEES	4,750.00	4,726.00
101-000-608.301	SHERIFFS FEE- BACK GROUND SEARCH	200.00	190.00
101-000-609.000	DISTRICT COURT-CIVIL FEES	60,000.00	58,558.88
101-000-609.001	DIST CT. PROBATION SUPPLEMENTAL FEES	0.00	0.00
101-000-609.002	ADE REIMBURSEMENTS	0.00	0.00
101-000-609.136	SOBRIETY COURT 600.8371 FILING FEES	0.00	0.00
101-000-609.141	FRIEND OF THE COURT FEES	16,000.00	13,630.99
101-000-609.148	PROBATE COURT FEES	12,500.00	7,606.33
101-000-609.215	JURY DEMAND FEES	780.00	900.00
101-000-609.236	REGISTER OF DEED FEES	221,768.00	237,930.15
101-000-609.301	SHERIFF FEES	25,000.00	20,483.78
101-000-610.000	PROBATE CT - RDSS REIMBURSEMENT	5,000.00	386.36
101-000-610.215	GARNISHMENT - RESTITUTION	575.00	620.00
101-000-611.000	PROBATE COURT ATTY REIMBURSEMENT	2,275.00	2,692.00
101-000-612.001	FRIEND OF THE COURT-SERVICE FEES	2,412.00	3,194.34
101-000-614.000	REGISTER OF DEEDS-REMONUMENTATION	350.00	291.24
101-000-616.000	REGISTER OF DEEDS-TRANSFER TAX	98,605.00	105,735.05
101-000-617.000	ZONING BOOKS	0.00	0.00
101-000-618.000	DRAIN UTILITY & SERVICE FEES	800.00	800.00
101-000-618.001	LAKE IMP. ADMIN FEES	100.00	(100.00)
101-000-618.002	DRAIN COMMISSIONER SERVICES, COPIES & FE	0.00	0.00
101-000-618.003	DRAIN COMMISSIONER - PERMIT FEES	0.00	0.00
101-000-620.000	TREASURER COPY & SERVICE FEES	9,000.00	9,017.07
101-000-620.001	TAX CERTIFICATIONS	7,200.00	6,455.00
101-000-620.003	TREASURERS - ADMIN FEE SUM SET TAX	4,000.00	48.39
101-000-620.105	ADMIN FEE - PA 105	100.00	35.00
101-000-620.225	EQUALIZATION COPIES & FEES	5,000.00	4,010.50
101-000-621.000	SHERIFF DEPT - WEIGH MASTER PROGRAM	2,000.00	1,058.56
101-000-621.148	PROBATE 25% CHILD CARE	200.00	180.00
101-000-623.003	BENCH WARRANT PICK UP/RETRIEVAL FEE	0.00	0.00
101-000-623.004	BOND SERVICE FEE - SHERIFF DEPT.	200.00	130.00
101-000-623.005	SOM-SEX OFFENDER REGISTRATION FEE	3,000.00	3,080.00
101-000-623.130	SHERIFF - TWP ORDINANCE/SECORD	100.00	0.00
101-000-623.148	FAMILY CT - DNA ASSESSMENT	2.00	1.25
101-000-623.215	SHERIFF-DNA SERVICE FEE	248.00	277.28
101-000-624.000	SHERIFF POLICE REPORTS	3,535.00	4,109.27
101-000-624.001	GUN REGISTRATIONS	800.00	804.00
101-000-624.002	FINGERPRINT FEE/CCW	3,800.00	2,640.00
101-000-624.003	FINGERPRINT FEE/OTHERS	3,000.00	2,739.25
101-000-624.004	STATE & FBI FINGERPRINT FEES	0.00	0.00
101-000-625.000	CO. CLERK CIRCUIT COURT - MOTION FEES	1,990.00	2,190.00
101-000-625.001	CO. CLERK CIRCUIT COURT - SERVICE FEES	2,900.00	2,330.50
101-000-626.000	BOAT LIVERY	0.00	0.00
101-000-627.000	INDIRECT COSTS - REVENUES	94,500.00	82,150.95
101-000-628.000	MEDICAL/CONVEYING PRISONERS	2,512.00	3,901.65
101-000-629.136	P.I.T. DISTRICT COURT	3,500.00	47.00

101-000-629.301	P.I.T. SHERIFF DEPT	8,320.00	8,960.00
101-000-630.000	SET COLLECTION FEES	6,150.00	0.00
101-000-635.225	EQ 1/4LY MAINTENANCE TWP/CITY	60,000.00	34,997.82
101-000-635.253	CT 1/4LY MAINTENANCE TWP/CITY	0.00	11,751.89
101-000-636.000	GIS AREIAL REIMBURSEMENT	0.00	0.00
101-000-636.225	EQ PP STMNTS & ASSMNT NOTICES	6,500.00	3,352.46
101-000-636.253	TREASURER TWP/CITY REIMBURSEMENT	7,000.00	9,431.18
101-000-637.000	COUNTY TREAS/SPECIAL ORDERS	0.00	0.00
101-000-638.000	JUROR FEE COMPENSATION	2,500.00	842.50
101-000-640.000	INMATE DOCTOR FEES	0.00	0.00
101-000-641.000	INMATE NURSING FEES	0.00	0.00
101-000-641.001	ROOM & BOARD / WORK RELEASE	8,000.00	945.00
101-000-641.002	ROOM & BOARD / OUT COUNTY	25,000.00	12,740.00
101-000-641.003	ROOM & BOARD / DIVERTED FELONS	60,000.00	38,645.00
101-000-641.004	ROOM & BOARD / IN COUNTY	31,586.00	33,911.57
101-000-641.005	ROOM & BOARD / WEEKENDS	17,700.00	20,575.00
101-000-641.006	ROOM & BOARD / SI	3,000.00	3,200.00
101-000-642.000	VISITATION FEES/SHERIFF DEPT	3,500.00	3,740.00
101-000-643.000	CIGARETTE SALES - SHERIFF DEPT	32,736.00	37,704.00
101-000-644.000	CON CODES - MISC DEPT REVENUE	125.00	9.01
101-000-645.000	PHONE CARD SALES - SHERIFF DEPT	6,200.00	0.00
101-000-654.000	PARKS & REC/USE & ADM FEES/RENTALS	2,224.00	2,223.61
101-000-656.000	DISTRICT COURT-FORFEITURES/ORDINANCES	54,680.00	59,935.81
101-000-660.000	PAROLE VIOLATION/DETAINERS	7,663.00	13,526.92
101-000-663.148	PROB CT. 10% BOND FEE/FORFEITURES	0.00	0.00
101-000-663.215	BOND FORFEITURE/COSTS	3,000.00	2,845.00
101-000-664.000	HEALTH DEPARTMENT RENT	85,000.00	85,000.00
101-000-665.000	INTEREST INCOME	200.00	3,801.38
101-000-665.105	PA 105 INTEREST	500.00	1,397.66
101-000-666.253	INTEREST-TREASURER	0.00	0.00
101-000-670.000	GIS COUNTER REVENUE	6,000.00	240.00
101-000-670.226	GIS WEBSITE REVENUE	8,613.00	11,696.30
101-000-671.000	OTHER REVENUES OR REIMBURSEMENTS	136,035.00	144,563.48
101-000-671.141	OTHER REVENUE - FOC	0.00	0.00
101-000-671.226	REIMBURSEMENT - GIS SUPPLIES	0.00	0.00
101-000-671.257	OTHER REVENUE - MSU EXTENSION SERVICE	0.00	0.00
101-000-671.280	OTHER REVENUES - TOWER REIMBURSEMENT	3,500.00	0.00
101-000-671.298	OTHER REVENUES/REIMBURSE POSTAGE	4,733.00	4,732.48
101-000-671.301	OTHER REVENUES - SHERIFF DEPT.	12,000.00	8,798.43
101-000-671.333	OTHER REV - COURTHOUSE SECURITY	5,000.00	0.00
101-000-671.410	OTHER REVENUE - ZONING	1,850.00	1,850.00
101-000-671.426	OTHER REVENUES - EOC CIVIL DEF. GRANT	100,925.00	100,925.00
101-000-671.682	OTHER REVENUES - VETERAN'S DONATIONS	0.00	0.00
101-000-673.000	SALE OF FIXED ASSETS	0.00	157.23
101-000-673.001	SALE OF FIXED ASSETS / VEHICLES	4,300.00	0.00
101-000-674.000	CONTRIBUTIONS/DONATIONS ANIMAL CONTROL	500.00	500.00

101-000-676.000	REIMBURSEMENTS - DISTRICT CT	53,036.00	58,950.25
101-000-677.000	REIMBURSEMENT-RESTITUTION COUNTY	3,310.00	6,559.51
101-000-677.835	REIMBURSEMENT-PROSECUTOR OFFICE	2,200.00	517.64
101-000-678.001	OUT COUNTY MEDICAL REIMBURSEMENT	1,063.00	1,062.66
101-000-682.000	REIMBURSEMENT - RETIREES HEALTH INSURANC	42,751.00	54,472.54
101-000-683.000	HEALTH INS REIMBURSEMENT	2,109.00	2,108.80
101-000-684.000	CLARE CO/COMPUTER REIMBURSEMENT	12,000.00	250.21
101-000-684.001	CLARE CO/POSTAGE REIMBURSEMENT	25,688.00	1,925.84
101-000-684.002	CLARE COUNTY - WAGE REIMBURSEMENT	95,000.00	97,159.80
101-000-685.000	REIMBURSEMENT-WORKMAN'S COMPENSATION	47,800.00	54,138.00
101-000-689.000	REIMBURSEMENT - MEALS	0.00	0.00
101-000-694.136	DISTRICT CT/CASH OVER/SHORT	0.00	(5.00)
101-000-694.148	PROBATE OVER/SHORT	0.00	0.00
101-000-694.215	CLERK/CASH OVER/SHORT	0.00	0.00
101-000-694.236	REG OF DEEDS/CASH OVER/SHORT	0.00	0.00
101-000-694.253	TREASURERS/CASH OVER/SHORT	0.00	0.00
101-000-694.301	SHERIFF/CASH OVER/SHORT	0.00	0.00
101-000-694.430	ANIMAL SH/CASH OVER/SHORT	0.00	0.00
101-000-699.141	TRANSFER / FRIEND OF COURT	0.00	0.00
101-000-699.205	TRANSFER IN - MSU	93,933.00	91,614.02
101-000-699.206	TRANSFER IN - ANIMAL SHELTER	0.00	0.00
101-000-699.208	TRANSFER IN - PARKS & REC	0.00	0.00
101-000-699.210	TRANSFER IN - EMERGENCY MGT SERVICES	0.00	0.00
101-000-699.215	TRANSFER IN FROM FOC	82,400.00	68,000.00
101-000-699.216	TRANSFER IN - FROM E-911 MILLAGE	734,196.00	734,196.00
101-000-699.239	TRANSFER IN - GYPSY MOTH	0.00	0.00
101-000-699.245	TRANSFER IN - COURT HOUSE PRESERV FUND	0.00	0.00
101-000-699.246	TRANSFER IN - PUBLIC IMPROVEMENT FUND	0.00	0.00
101-000-699.258	DISASTER CONTIGENCY	0.00	0.00
101-000-699.263	TRANSFER IN - CCW FUND	49,000.00	0.00
101-000-699.265	TRANSFER IN - DRUG ENFORCEMENT	0.00	0.00
101-000-699.271	TRANSFER IN - LIBRARY	0.00	0.00
101-000-699.275	TRANSFER IN - RSRF	0.00	0.00
101-000-699.280	TRANSFER / E-911 4% SURCHARGE	6,600.00	6,600.00
101-000-699.282	TRANSFER FROM WIRELESS E-911	6,600.00	6,600.00
101-000-699.283	TRANSFER IN - COMMISSARY FUND	0.00	0.00
101-000-699.286	TRANSFER IN - JAIL TELEPHONE	0.00	0.00
101-000-699.287	TRANSFER IN - PROJECT FRESH	0.00	0.00
101-000-699.290	FIA-SOC WELFARE/UNUSED APPROPRIATION	0.00	0.00
101-000-699.291	FIA-CHILD CARE/UNUSED APPROPRIATION	0.00	0.00
101-000-699.369	TRANSFER IN - BLDG AUTHORITY	0.00	0.00
101-000-699.465	TRANSFER IN - PUBLIC WORKS FUND	11,506.00	11,506.00
101-000-699.516	TRANSFER/ UNALLOCATED	143,288.00	143,288.00
101-000-699.517	TRANSFER IN/TAX REVERSION	62,000.00	43,000.00
Total Dept 000		9,288,178.00	9,161,081.62

TOTAL REVENUES		9,288,178.00	9,161,081.62
Expenses			
Dept 101 - COMMISSIONERS			
101-101-703.000	BOARD SALARIES	39,000.00	38,999.88
101-101-703.001	PER DIEM COMMISSIONERS	18,000.00	15,275.00
101-101-704.000	WAGES OF EXECUTIVE SECRETARY	30,136.00	30,965.40
101-101-720.000	COMMISSIONERS FRINGE	24,643.00	22,172.23
101-101-727.000	SUPPLIES & PRINTING	1,000.00	264.85
101-101-727.001	PUBLICATIONS	1,500.00	1,203.68
101-101-759.000	MISCELLANEOUS	22,910.00	14,892.17
101-101-801.000	MEMBERSHIPS	15,652.00	23,741.24
101-101-802.000	CONTRACTURAL SERVICES - CIVIL COUNSEL	14,843.00	14,884.46
101-101-831.000	ATTY EXPENSE -CT. & LABOR ACTIVITIES	20,000.00	12,558.75
101-101-850.000	TELEPHONE	1,082.00	1,171.52
101-101-860.000	TRAVEL & TRAINING	5,000.00	4,753.90
101-101-933.000	EQUIPMENT MAINTENANCE	0.00	0.00
Total Dept 101 - COMMISSIONERS		193,766.00	180,883.08
Dept 131 - CIRCUIT COURT			
101-131-702.000	JUDGES STANDARDIZATION	41,152.00	41,151.76
101-131-703.000	JUDGES SUPPLEMENT	0.00	0.00
101-131-704.000	SECRETARY SALARY	78,952.00	79,690.80
101-131-705.000	RESEARCH ATTORNEY	44,172.00	41,480.25
101-131-705.001	RESEARCH ATTORNEY - PART TIME	0.00	0.00
101-131-706.004	PARTTIME CLERK	0.00	0.00
101-131-720.000	CC FRINGE	90,093.00	81,354.07
101-131-727.000	SUPPLIES & PRINTING	1,618.00	1,925.40
101-131-801.000	MEMBERSHIPS & SUBSCRIPTIONS	750.00	855.00
101-131-811.000	JURY FEES	2,000.00	261.75
101-131-813.000	TRANSCRIPTS	2,777.00	3,349.97
101-131-815.000	WITNESS FEES	200.00	0.00
101-131-817.000	COURT APPOINTED ATTORNEYS	130,000.00	117,003.61
101-131-823.000	INTERPRETER FEES	250.00	0.00
101-131-825.000	JURY FEES	0.00	0.00
101-131-826.000	WITNESS FEES	0.00	0.00
101-131-835.000	MEDICAL EVALUATIONS	0.00	0.00
101-131-850.000	TELEPHONE	1,662.00	1,721.55
101-131-860.000	EDUCATION & SEMINARS	2,471.00	2,705.73
101-131-860.001	VISITING JUDGE	250.00	0.00
101-131-901.000	LAW BOOKS	5,000.00	5,371.40
101-131-933.000	EQUIPMENT REPAIRS & MAINTENANCE	750.00	113.29
101-131-933.001	JUDICIAL TECH - EQUIPMENT	0.00	0.00
101-131-983.000	SOFTWARE SUPPORT - LEIN ORI	550.00	2,883.74
101-131-983.001	COMPUTER SUPPORT	15,000.00	13,649.43
Total Dept 131 - CIRCUIT COURT		417,647.00	393,517.75

Dept 136 - DISTRICT COURT			
101-136-702.000	JUDGES STANDARDIZATION	20,576.00	20,575.88
101-136-703.000	JUDGE - SUPPLEMENT	0.00	0.00
101-136-704.000	MAGISTRATE SALARY	53,953.00	59,721.26
101-136-705.000	COURT REPORTER SALARY & FRINGE	36,500.00	38,589.39
101-136-706.000	WAGES OF CLERKS	84,344.00	88,684.48
101-136-706.001	WAGES OF CIVIL BOOKKEEPER	29,976.00	27,636.67
101-136-706.002	WAGES OF PROBATION OFFICER	48,146.00	48,145.65
101-136-706.004	PROBATION CLERK - PARTTIME	14,602.00	15,341.40
101-136-707.000	PROBATION CLERK	0.00	0.00
101-136-715.000	RECOVERY COURT EXPENSE	1,430.00	2,604.00
101-136-720.000	DC FRINGE	150,815.00	127,791.11
101-136-727.000	SUPPLIES AND PRINTING	4,000.00	2,698.55
101-136-727.001	ADE SUPPLIES	422.00	596.25
101-136-727.002	TESTING SUPPLIES	100.00	21.25
101-136-801.000	MEMBERSHIPS AND SUBSCRIPTIONS	1,195.00	1,520.00
101-136-804.000	TRAINING	500.00	0.00
101-136-811.000	JURY FEES	1,000.00	819.80
101-136-813.000	TRANSCRIPTS	2,000.00	1,759.65
101-136-815.000	WITNESS FEES	1,000.00	615.32
101-136-817.000	COURT APPOINTED ATTORNEYS	63,000.00	69,025.00
101-136-823.000	INTERPRETER FEES	300.00	0.00
101-136-850.000	TELEPHONE	1,942.00	1,971.76
101-136-860.000	TRAVEL - PROBATION & ALL OTHERS	4,445.00	5,239.78
101-136-860.001	VISITING JUDGE	200.00	0.00
101-136-933.000	EQUIPMENT MAINTENANCE	16,678.00	16,678.00
101-136-933.001	JUDICIAL TECH - EQUIPMENT	0.00	0.00
101-136-983.000	SOFTWARE SUPPORT - LEIN ORI	0.00	0.00
Total Dept 136 - DISTRICT COURT		537,124.00	530,035.20
Dept 137 - P.I.T.			
101-137-715.000	RECOVERY COURT EXPENSE	5,000.00	5,000.00
Total Dept 137 - P.I.T.		5,000.00	5,000.00
Dept 141 - FRIEND OF THE COURT			
101-141-703.000	FRIEND OF THE COURT REIMBURSEMENT	58,550.00	59,673.22
101-141-704.000	SPECIAL FRIEND OF COURT	0.00	0.00
101-141-704.001	FOC OVERTIME	0.00	0.00
101-141-705.000	CASEWORKERS	60,712.00	62,387.83
101-141-705.001	HEAD ENFORCEMENT OFFICER	29,448.00	31,660.34
101-141-706.000	FINANCIAL OFFICER	33,869.00	37,514.79
101-141-706.001	CASE WORKER	0.00	0.00
101-141-706.004	CLERK/PART-TIME HOURLY	0.00	0.00
101-141-707.001	CLERK/ENFORCEMENT	29,448.00	6,795.60
101-141-720.000	FOC FRINGE	119,056.00	98,347.61

101-141-727.000	SUPPLIES AND PRINTING	1,500.00	1,047.93
101-141-727.001	POSTAGE	0.00	0.00
101-141-801.000	MEMBERSHIPS AND SUBSCRIPTIONS	600.00	302.20
101-141-802.000	CONTRACT SERVICES	6,000.00	4,500.00
101-141-813.000	TRANSCRIPTS	0.00	0.00
101-141-850.000	TELEPHONE	574.00	573.90
101-141-850.001	MEDICAL INCENTIVES TELEPHONE	0.00	0.00
101-141-860.000	TRAVEL	300.00	148.34
101-141-933.000	EQUIPMENT MAINTENANCE	618.00	618.00
Total Dept 141 - FRIEND OF THE COURT		340,675.00	303,569.76
Dept 144 - MI WORKS GRANT			
101-144-703.000	MI WORKS GRANT WAGES	0.00	0.00
101-144-720.000	FRINGES	0.00	0.00
101-144-727.000	SUPPLIES AND PRINTING	0.00	0.00
101-144-850.000	TELEPHONE	0.00	0.00
101-144-860.000	TRAVEL	0.00	0.00
101-144-932.000	VEHICLE MAINT & REPAIR	0.00	0.00
Total Dept 144 - MI WORKS GRANT		0.00	0.00
Dept 147 - JURY COMMISSION			
101-147-702.000	JURY COMMISSION WAGES	250.00	240.00
101-147-720.000	JURY FRINGE	30.00	0.00
101-147-860.000	TRAVEL	150.00	78.48
Total Dept 147 - JURY COMMISSION		430.00	318.48
Dept 148 - FAMILY/PROBATE COURT			
101-148-702.000	JUDGES STANDARDIZATION	20,576.00	21,660.99
101-148-703.000	JUDGES SUPPLEMENT	0.00	0.00
101-148-704.000	SALARY OF JUDGE	0.00	0.00
101-148-705.000	WAGES OF REGISTRAR	35,545.00	35,544.60
101-148-706.000	WAGES OF CLERK (JUV. REG/CT REPORTER)	28,415.00	30,152.92
101-148-706.001	WAGES OF JUVENILE OFFICER	46,145.00	48,145.50
101-148-706.002	CT. ADMINISTRATOR-REIMBURSEMENT	40,000.00	43,761.59
101-148-706.003	CLERK	21,664.00	20,931.55
101-148-706.004	CLERK - PARTTIME	1,036.00	2,588.00
101-148-707.000	GUARDIANSHIP REVIEW	0.00	0.00
101-148-720.000	PROB CT FRINGE	73,430.00	72,209.26
101-148-727.000	SUPPLIES AND PRINTING	1,750.00	1,613.25
101-148-801.000	MEMBERSHIPS AND SUBSCRIPTIONS	1,250.00	1,269.50
101-148-802.000	CONTRACTURAL SERVICES - RDSS	1,500.00	582.10
101-148-803.000	MICROFILMING	200.00	179.20
101-148-811.000	JURY FEES	0.00	0.00
101-148-813.000	STENO SERVICES & TRANSCRIPTS	654.00	776.80
101-148-815.000	WITNESS FEES	95.00	3.35
101-148-817.000	COURT APPOINTED ATTORNEYS	50,000.00	44,565.00

101-148-823.000	INTERPRETER FEES	0.00	0.00
101-148-835.000	HEALTH SERVICES	500.00	500.00
101-148-850.000	TELEPHONE	1,101.00	1,100.23
101-148-860.000	TRAVEL	6,500.00	5,625.75
101-148-860.001	VISITING JUDGE	100.00	0.00
101-148-901.000	LAW BOOKS	500.00	323.00
101-148-933.000	EQUIPMENT MAINTENANCE	11,000.00	8,161.58
101-148-933.001	JUDICIAL TECH - EQUIPMENT	0.00	0.00
101-148-983.000	SOFTWARE SUPPORT - LEIN ORI	0.00	0.00
Total Dept 148 - FAMILY/PROBATE COURT		341,961.00	339,694.17
Dept 151 - CIRCUIT COURT PROBATION			
101-151-727.000	SUPPLIES AND PRINTING	750.00	754.48
101-151-727.001	POSTAGE	300.00	294.00
101-151-850.000	TELEPHONE	831.00	830.59
101-151-860.000	TRAVEL	0.00	0.00
101-151-920.000	UTILITIES	0.00	0.00
101-151-930.000	BUILDING MAINTENANCE	0.00	0.00
101-151-933.000	EQUIPMENT MAINTENANCE & REPAIR	0.00	0.00
101-151-940.000	RENT	0.00	0.00
Total Dept 151 - CIRCUIT COURT PROBATION		1,881.00	1,879.07
Dept 191 - ELECTIONS			
101-191-704.000	CANVASSERS	300.00	225.00
101-191-705.000	SPECIAL ELECTIONS	0.00	0.00
101-191-706.000	ELECTION STAFFING	666.00	665.10
101-191-720.000	ELECTIONS FRINGE	175.00	73.72
101-191-727.000	ELECTION SUPPLIES	12,543.00	13,081.21
101-191-727.001	SPECIAL ELECTION REIMBURSE	0.00	0.00
101-191-860.000	TRAVEL	800.00	501.87
101-191-933.000	EQUIPMENT MAINTENANCE & REPAIR	3,000.00	8.35
Total Dept 191 - ELECTIONS		17,484.00	14,555.25
Dept 215 - COUNTY CLERK			
101-215-703.000	SALARY OF CLERK	52,913.00	52,913.12
101-215-703.001	HOURS SUPPLEMENT - CLERK	0.00	0.00
101-215-704.000	WAGES OF DEPUTY CLERK	300.00	300.00
101-215-704.001	WAGE OF DEPUTY CLERK/COURT	30,558.00	18,172.42
101-215-704.002	CIRCUIT COURT RECORDING SERVICES	4,378.00	4,747.88
101-215-705.000	CLERKS WAGES	75,126.00	89,683.87
101-215-705.001	DEPUTY CLERK OVERTIME	0.00	0.00
101-215-706.004	OVERTIME	7,438.00	7,437.20
101-215-720.000	CLERK FRINGE	122,832.00	131,993.78
101-215-727.000	SUPPLIES & PRINTING	3,000.00	2,527.66
101-215-727.001	CIRCUIT COURT SUPPLIES/PRINTING	3,500.00	2,158.74
101-215-801.000	MEMBERSHIPS	560.00	560.00

101-215-850.000	TELEPHONE	1,668.00	1,667.52
101-215-860.000	TRAVEL	1,062.00	1,268.85
101-215-933.000	EQUIPMENT MAINTENANCE	1,900.00	1,080.00
101-215-983.001	SOFTWARE MAINT - FIXED ASSET	0.00	0.00
Total Dept 215 - COUNTY CLERK		305,235.00	314,511.04
Dept 225 - EQUALIZATION			
101-225-703.000	DIRECTOR SALARY	65,000.00	65,000.00
101-225-703.001	SYSTEMS MANAGEMENT	0.00	0.00
101-225-704.000	WAGES OF DATA CLERK	30,558.00	30,557.57
101-225-705.000	WAGES OF LEVEL II APPRAISER	0.00	0.00
101-225-706.000	PART TIME CLERK	0.00	0.00
101-225-707.000	LEVEL I APPRAISER	0.00	0.00
101-225-720.000	EQUAL FRINGE	49,457.00	52,927.10
101-225-727.000	SUPPLIES AND PRINTING	669.00	705.19
101-225-727.001	COMPUTER SUPPORT & LICENSES	500.00	190.00
101-225-727.002	REIMBURSED SUPPLIES	6,500.00	3,329.79
101-225-727.003	PUBLICATIONS	500.00	383.62
101-225-801.000	MEMBERSHIPS AND SUBSCRIPTIONS	500.00	500.00
101-225-802.000	CONTRACTURAL SERVICES	500.00	470.00
101-225-850.000	TELEPHONE	368.00	367.17
101-225-860.000	TRAVEL & TRAINING	2,015.00	2,014.75
101-225-933.000	EQUIPMENT MAINTENANCE	2,000.00	224.00
Total Dept 225 - EQUALIZATION		158,567.00	156,669.19
Dept 226 - GIS			
101-226-703.000	SALARIES	0.00	0.00
101-226-707.000	INTERN SALARY	0.00	0.00
101-226-720.000	FRINGE	0.00	0.00
101-226-727.000	SUPPLIES & PRINTING	300.00	0.00
101-226-727.001	COMP SUPPORT/LICENSES	0.00	0.00
101-226-727.002	REIMBURSED SUPPLIES	5,565.00	5,565.00
101-226-801.000	MEMBERSHIPS	100.00	25.00
101-226-802.000	CONTRACTURAL SERVICES	7,500.00	5,607.50
101-226-850.000	TELEPHONE	0.00	0.00
101-226-860.000	TRAVEL	600.00	0.00
101-226-933.000	EQUIPMENT MAINTENANCE	0.00	0.00
Total Dept 226 - GIS		14,065.00	11,197.50
Dept 229 - PROSECUTOR			
101-229-703.000	PROSECUTOR SALARY	86,352.00	86,351.98
101-229-704.000	SPECIAL PROSECUTOR	0.00	0.00
101-229-705.000	ASS'T PROSECUTING ATTORNEY	58,188.00	58,188.00
101-229-705.001	PART TIME ASST PA	0.00	0.00
101-229-706.000	EXECUTIVE SECRETARY WAGES	35,804.00	35,703.70

101-229-706.001	OVERTIME	207.00	206.54
101-229-706.004	PARTTIME CLERK	0.00	0.00
101-229-707.000	PROSECUTING ATTORNEY CLERK(S)	48,574.00	43,259.45
101-229-720.000	PROS ATTY FRINGE	134,013.00	130,600.12
101-229-727.000	SUPPLIES AND PRINTING	4,500.00	2,193.27
101-229-801.000	MEMBERSHIPS AND SUBSCRIPTIONS	4,230.00	4,446.00
101-229-801.001	CONTRACT SERVICES - GLADWIN CITY	4,500.00	5,000.00
101-229-802.000	DMG BILLING PROSECUTOR	7,000.00	4,250.00
101-229-831.001	LEGAL/INVESTIGATIONS	3,000.00	800.00
101-229-835.000	BLOOD TESTING - CRIMINAL	750.00	371.00
101-229-835.001	BLOOD TESTING - PATERNITY	100.00	0.00
101-229-835.002	TITLE IVD COOP SERVICES	190.00	268.38
101-229-835.003	VICTIM RIGHTS SERVICES	0.00	0.00
101-229-850.000	TELEPHONE	946.00	945.73
101-229-860.000	TRAVEL	646.00	645.42
101-229-933.000	EQUIPMENT MAINTENANCE	2,310.00	2,382.00
101-229-983.000	SOFTWARE SUPPORT - LEIN ORI	0.00	0.00
Total Dept 229 - PROSECUTOR		391,310.00	375,611.59
Dept 236 - REGISTER OF DEEDS			
101-236-703.000	REGISTRAR SALARY	50,524.00	50,523.98
101-236-704.000	WAGES OF DEPUTY	35,804.00	35,790.35
101-236-705.000	WAGES - ROD CLERK(S)	0.00	0.00
101-236-706.001	ROD OVERTIME	0.00	0.00
101-236-706.004	CLERK PART-TIME HOURLY	24,506.00	23,604.12
101-236-720.000	ROD FRINGE	52,904.00	58,133.65
101-236-727.000	SUPPLIES AND PRINTING	200.00	116.47
101-236-801.000	MEMBERSHIPS	375.00	375.00
101-236-850.000	TELEPHONE	652.00	651.22
101-236-860.000	TRAVEL	600.00	546.00
101-236-933.000	EQUIPMENT MAINTENANCE	0.00	0.00
101-236-983.001	COMPUTER LEASE PAYMENTS	0.00	0.00
Total Dept 236 - REGISTER OF DEEDS		165,565.00	169,740.79
Dept 253 - TREASURER			
101-253-703.000	TREASURER SALARY	50,524.00	50,523.98
101-253-703.001	TAX BILLING PREPARATION	0.00	0.00
101-253-704.000	WAGES OF DEPUTY	35,804.00	35,405.41
101-253-705.000	WAGES OF CLERKS	56,435.00	57,443.81
101-253-706.001	PART TIME CLERK	9,044.00	11,420.13
101-253-706.004	OVERTIME	50.00	49.38
101-253-720.000	TREAS FRINGE	84,224.00	92,446.91
101-253-727.000	SUPPLIES AND PRINTING	1,000.00	461.72
101-253-727.001	COMPUTER SUPPORT & LICENCES	0.00	0.00
101-253-727.002	SET EXPENSES	0.00	0.00
101-253-727.003	PAYROLL EXPENSE	0.00	0.00

101-253-727.004	REIMBURSED SUPPLIES	3,806.00	3,839.31
101-253-801.000	MEMBERSHIPS	300.00	250.00
101-253-803.000	MICROFILMING	460.00	459.36
101-253-831.000	DOG CENSUS - CONTRACTUAL	0.00	0.00
101-253-850.000	TELEPHONE	681.00	680.62
101-253-860.000	TRAVEL	600.00	571.00
101-253-933.000	EQUIPMENT MAINTENANCE	0.00	21.00
101-253-983.001	COMPUTER SUPPORT & LICENSES	0.00	0.00
Total Dept 253 - TREASURER		242,928.00	253,572.63
Dept 255 - STATE SURVEY & REMONUMENTATION FUND			
101-255-969.000	REMONUMENTATION	46,702.00	36,622.00
Total Dept 255 - STATE SURVEY & REMONUMENTATION FUND		46,702.00	36,622.00
Dept 257 - COOP EXTENSION			
101-257-703.000	SALARIES	0.00	0.00
101-257-704.000	EXTENSION EDUCATOR, AGRICULTURE	0.00	0.00
101-257-704.001	4-H P.A.	0.00	0.00
101-257-705.000	WAGES OF CLERK	18,159.00	17,885.86
101-257-706.001	MSU - INTERN	0.00	0.00
101-257-706.004	PARTTIME HOURLY	0.00	0.00
101-257-720.000	MSU FRINGE	1,795.00	1,783.67
101-257-727.000	SUPPLIES & PRINTING	200.00	134.97
101-257-801.000	MEMBERSHIPS	0.00	0.00
101-257-802.000	MOA / CONTRACTUAL	72,230.00	72,230.00
101-257-850.000	TELEPHONE	400.00	399.52
101-257-860.000	TRAVEL	50.00	0.00
101-257-933.000	EQUIPMENT MAINTENANCE	0.00	0.00
Total Dept 257 - COOP EXTENSION		92,834.00	92,434.02
Dept 258 - COMPUTERS			
101-258-727.000	SUPPLIES & PRINTING	0.00	0.00
101-258-801.001	MAXIMUS - CONTRACT SERVICES	0.00	0.00
101-258-802.000	CONTRACTURAL SERVICES	37,600.00	11,208.35
101-258-804.000	TRAINING	0.00	0.00
101-258-815.001	COMPUTER MISCELLANEOUS EXPENSE	500.00	83.34
101-258-815.002	COMPUTER SECURITY EXPENSE	2,245.00	400.00
101-258-815.003	COMPUTER NETWORK INFRASTRUCTURE	29,667.00	37,266.80
101-258-815.004	COMPUTER ON-LINE PROCESSING	500.00	0.00
101-258-815.005	HARDWARE	8,000.00	0.00
101-258-815.006	SOFTWARE SUPPORT	50,000.00	33,296.00
101-258-815.933	COMPUTER MAINTENANCE	12,500.00	12,500.00
101-258-850.000	TELEPHONE	0.00	0.00
101-258-860.000	TRAVEL	0.00	0.00
101-258-983.000	HI SPEED INTERNET	0.00	0.00
Total Dept 258 - COMPUTERS		141,012.00	94,754.49

Dept 265 - BUILDING & GROUNDS			
101-265-702.000	BUILDING MAINTENANCE SUPERVISOR	50,659.00	54,081.45
101-265-703.000	SALARY OF MAINTENANCE WORKER	0.00	0.00
101-265-704.000	CUSTODIANS	47,993.00	47,603.71
101-265-706.004	OVERTIME	4,000.00	4,430.35
101-265-720.000	B&G FRINGE	47,850.00	52,875.86
101-265-727.000	CUSTODIAL SUPPLIES	8,000.00	6,607.86
101-265-727.001	SUPPLIES/SHERIFF DEPT	0.00	0.00
101-265-727.002	SUPPLIES/HEALTH DEPT	0.00	0.00
101-265-756.000	GASOLINE	1,500.00	1,667.61
101-265-802.000	CONTRACTURAL SERVICES/GREEN THUMB	0.00	0.00
101-265-850.000	TELEPHONE	665.00	694.61
101-265-860.000	TRAVEL	0.00	0.00
101-265-920.000	UTILITIES	70,000.00	64,596.91
101-265-930.000	BUILDING REPAIR & MAINTENANCE	15,000.00	14,348.17
101-265-930.001	BUILDING REPAIR/MAINT-SHF DEPT	0.00	0.00
101-265-930.002	BUILDING REPAIR/MAINT-HEALTH DEPT	2,000.00	2,205.21
101-265-932.000	VEHICLE REPAIR AND MAINTENANCE	1,868.00	1,867.85
101-265-933.000	EQUIPMENT MAINTENANCE	15,000.00	11,463.22
101-265-933.001	EQUIPMENT MAINT/SHERIFF DEPT	253.00	1,403.70
101-265-933.002	EQUIPMENT MAINT/HEALTH DEPT	2,000.00	2,108.48
101-265-935.000	GROUNDS CARE & MAINTENANCE	8,000.00	8,460.13
101-265-935.001	GROUNDS CARE/MAINT-SHERIFF DEPT	3,500.00	4,356.97
101-265-935.002	GROUNDS CARE/MAINT-HEALTH DEPT.	2,500.00	2,088.24
101-265-935.003	GROUNDS CARE & MAINT - TOWER	5,000.00	3,341.25
Total Dept 265 - BUILDING & GROUNDS		285,788.00	284,201.58
Dept 275 - DRAINS			
101-275-703.000	DRAIN COMMISSIONER SALARY	30,255.00	30,254.90
101-275-704.000	DEPUTY DRAIN COMMISSIONER	14,524.00	14,334.21
101-275-705.000	DRAIN/DAM MAINT WORKER	0.00	0.00
101-275-706.004	PART-TIME CLERK WAGES	0.00	0.00
101-275-720.000	DRAIN FRINGE	3,757.00	3,966.24
101-275-727.000	SUPPLIES AND PRINTING	133.00	341.05
101-275-727.001	SOFTWARE SUPPORT	1,315.00	1,315.00
101-275-801.000	MEMBERSHIPS	200.00	150.00
101-275-802.000	CONTRACTURAL SERVICES	664.00	0.00
101-275-850.000	TELEPHONE	338.00	337.60
101-275-860.000	TRAVEL	200.00	109.00
101-275-933.000	EQUIPMENT REPAIR AND MAINTENANCE	0.00	0.00
Total Dept 275 - DRAINS		51,386.00	50,808.00
Dept 290 - AUDIT OF COUNTY BOOKS			
101-290-815.000	AUDIT OF COUNTY BOOKS	30,000.00	29,395.00

101-290-815.001	FINANCIAL STATEMENTS/GASB 34	0.00	0.00
101-290-815.002	IMPLEMENTATION/GASB34 FIXED ASSETS	0.00	0.00
Total Dept 290 - AUDIT OF COUNTY BOOKS		30,000.00	29,395.00
Dept 296 - DUPLICATOR			
101-296-933.000	MAINTENANCE	0.00	0.00
101-296-941.000	COPY/PRINT SUPPLIES	9,000.00	5,361.48
101-296-983.001	COPY/PRINT CONTRACT	49,203.00	57,862.06
Total Dept 296 - DUPLICATOR		58,203.00	63,223.54
Dept 297 - TELEPHONE			
101-297-850.000	TELEPHONE EXPENSE	38,182.00	40,685.16
Total Dept 297 - TELEPHONE		38,182.00	40,685.16
Dept 298 - MAIL DEPARTMENT			
101-298-727.000	POSTAGE & SUPPLIES	45,082.00	45,105.63
101-298-933.000	MAINTENANCE CONTRACTS	1,000.00	0.00
101-298-940.000	METER RENTAL	4,000.00	4,549.35
Total Dept 298 - MAIL DEPARTMENT		50,082.00	49,654.98
Dept 301 - SHERIFF DEPARTMENT			
101-301-703.000	SHERIFF SALARY	58,286.00	58,286.02
101-301-704.000	UNDERSHERIFF SALARY	54,392.00	55,817.23
101-301-704.001	ADMINISTRATIVE LIEUTENANT	51,498.00	50,793.48
101-301-705.000	WAGES OF DEPUTIES	328,087.00	332,067.65
101-301-706.000	WAGES OF SERGEANTS	95,820.00	100,556.08
101-301-706.001	WAGES OF ONE DETECTIVE	0.00	0.00
101-301-706.004	OVERTIME	35,034.00	40,313.18
101-301-706.005	HOLIDAY PAY	38,350.00	39,025.13
101-301-707.000	PTO PAYOUTS	19,812.00	19,811.41
101-301-720.000	SHF FRINGE	378,328.00	414,080.80
101-301-727.000	SUPPLIES AND PRINTING	3,597.00	3,913.84
101-301-728.000	AMMUNITION	1,200.00	331.01
101-301-756.000	GASOLINE	25,000.00	27,624.37
101-301-757.000	DETECTIVE CLOTHING	0.00	0.00
101-301-758.000	UNIFORMS AND ACCESSORIES	3,500.00	564.12
101-301-801.000	MEMBERSHIPS AND SUBSCRIPTIONS	730.00	50.00
101-301-802.000	SALVAGE INSPECTIONS - CONTRACTUAL	0.00	0.00
101-301-804.000	TRAINING	2,645.00	1,810.00
101-301-808.000	DRY CLEANING	2,000.00	2,000.10
101-301-831.001	LEGAL/INVESTIGATIONS	500.00	514.00
101-301-835.000	HEALTH SERVICES	633.00	632.95
101-301-850.000	TELEPHONE	5,057.00	5,146.94
101-301-860.000	TRAVEL	1,500.00	1,085.97
101-301-932.000	VEHICLE REPAIR	13,261.00	26,561.48
101-301-933.000	EQUIPMENT MAINTENANCE	3,000.00	3,126.24

101-301-983.000	COMPUTER REPAIR/MAINTENANCE	7,954.00	9,279.00
Total Dept 301 - SHERIFF DEPARTMENT		1,130,184.00	1,193,391.00
Dept 303 - TRAFFIC ENFORCEMENT			
101-303-703.000	WAGES	47,910.00	47,312.68
101-303-706.004	OVERTIME	1,500.00	0.00
101-303-720.000	FRINGE	37,774.00	19,192.43
101-303-727.000	SUPPLIES	0.00	0.00
101-303-756.000	GASOLINE	1,500.00	1,282.96
101-303-758.000	UNIFORMS & ACCESSORIES	1,000.00	0.00
101-303-808.000	DRY CLEANING	125.00	49.25
101-303-850.000	TELEPHONE	360.00	360.00
101-303-932.000	VEHICLE MAINT & REPAIR	2,000.00	731.18
101-303-933.000	EQUIPMENT REPAIR & MAINTENANCE	0.00	0.00
Total Dept 303 - TRAFFIC ENFORCEMENT		92,169.00	68,928.50
Dept 316 - 416-SECONDARY ROAD PATROL			
101-316-704.000	OVERTIME	6,000.00	5,721.33
101-316-705.000	WAGES/OFFICER	45,358.00	46,574.24
101-316-706.005	HOLIDAY PAY	5,500.00	4,393.43
101-316-720.000	416 DEPUTY FRINGES	25,474.00	27,557.68
101-316-727.000	SUPPLIES & PRINTING	100.00	100.00
101-316-756.000	GASOLINE	3,000.00	3,003.91
101-316-808.000	DRY CLEANING	125.00	75.50
101-316-850.000	TELEPHONE	360.00	360.00
101-316-932.000	VEHICLE REPAIR/MAINTENANCE	3,000.00	1,952.69
101-316-933.000	EQUIPMENT	0.00	0.00
Total Dept 316 - 416-SECONDARY ROAD PATROL		88,917.00	89,738.78
Dept 331 - MARINE LAW ENFORCEMENT			
101-331-704.000	WAGES	2,834.00	2,833.50
101-331-720.000	FRINGE	1,284.00	1,283.62
101-331-727.000	CSS & M MISCELLANEOUS	0.00	0.00
101-331-727.001	EQUIPMENT	0.00	0.00
101-331-756.000	GAS AND OIL	0.00	0.00
101-331-758.000	UNIFORMS AND ACCESSORIES	427.00	426.78
101-331-804.000	MARINE TRAINING	0.00	0.00
101-331-932.000	VEHICLE EXPENSE	120.00	119.99
101-331-932.001	PATROL CRAFT GAS, OIL AND MAINTENANCE	1,651.00	1,650.56
Total Dept 331 - MARINE LAW ENFORCEMENT		6,316.00	6,314.45
Dept 333 - COURTHOUSE SECURITY			
101-333-702.000	COURTHOUSE SECURITY - WAGES	55,000.00	55,243.19
101-333-720.000	FRINGE	3,600.00	3,698.13
101-333-727.000	SUPPLIES AND PRINTING	250.00	250.00
101-333-758.000	UNIFORMS AND ACCESSORIES	500.00	361.22

101-333-850.000	TELEPHONE	0.00	0.00
101-333-933.000	EQUIPMENT MAINTENANCE	0.00	0.00
Total Dept 333 - COURTHOUSE SECURITY		59,350.00	59,552.54
Dept 351 - CORRECTIONS/JAIL			
101-351-702.000	CORRECTIONS COMMANDER/ADMIN	45,739.00	41,947.24
101-351-702.001	CORRECTIONS SGT	76,544.00	84,443.15
101-351-702.002	CORRECTIONS CORPORAL	59,256.00	55,526.60
101-351-703.000	CORRECTIONS OFFICERS	203,942.00	209,452.40
101-351-704.000	OVERTIME	70,867.00	86,066.40
101-351-705.000	HOLIDAY PAY	27,720.00	19,345.14
101-351-706.000	SECRETARY/CLERK	38,064.00	39,758.48
101-351-706.001	FRONT COUNTER - SECRETARY	32,178.00	33,528.56
101-351-706.004	PARTTIME CORRECTION OFFICERS	85,949.00	97,166.21
101-351-707.000	PTO PAYOUTS	4,811.00	4,810.40
101-351-707.001	BAILIFFS	5,457.00	0.00
101-351-707.004	CORRECTIONS CLERK/PART-TIME	0.00	0.00
101-351-708.000	JAIL NURSING	94,640.00	94,640.00
101-351-720.000	JAIL FRINGE	324,881.00	319,500.52
101-351-727.000	SUPPLIES	4,000.00	2,595.68
101-351-727.001	JAIL NURSE SUPPLIES	4,025.00	4,516.49
101-351-727.002	CIGARETTE PURCHASE	10,000.00	9,900.00
101-351-758.000	UNIFORMS AND ACCESSORIES	1,500.00	978.13
101-351-758.001	CLOTHING & BEDDING	0.00	0.00
101-351-802.000	CONTRACTUAL SERVICES/NURSE	0.00	0.00
101-351-802.001	GREEN THUMB CONTRACTURAL	0.00	0.00
101-351-802.002	CONT SERV/PRISONER OUT COUNTY BOARDING	0.00	0.00
101-351-802.003	TETHER CONTRACT EXPENSE	500.00	0.00
101-351-804.000	CORRECTIONS/TRAINING	1,000.00	438.59
101-351-808.000	LAUNDRY	0.00	0.00
101-351-815.000	JAIL/CORRECTIONS COMPUTER GRANT	8,100.00	8,100.00
101-351-835.000	HEALTH SERVICES	60,000.00	79,970.74
101-351-850.000	TELEPHONE	1,581.00	1,580.03
101-351-860.002	PRISONER TRANSPORTATION	750.00	519.70
101-351-901.000	LAW LIBRARY UPDATE	0.00	0.00
101-351-920.000	UTILITIES	40,000.00	39,680.09
101-351-930.000	BUILDING MAINTENANCE	50,000.00	52,670.72
101-351-930.001	EQUIPMENT MAINTENANCE	14,166.00	16,296.57
101-351-975.001	JAIL IMPROVEMENTS- CIGARETTE TAX	0.00	0.00
101-351-983.000	JAIL LEIN	0.00	0.00
Total Dept 351 - CORRECTIONS/JAIL		1,265,670.00	1,303,431.84
Dept 355 - INMATE MEALS			
101-355-706.001	HEAD COOK	0.00	0.00
101-355-706.002	PARTTIME COOKS	0.00	0.00
101-355-706.004	INMATE MEALS OVERTIME	0.00	0.00

101-355-720.000	INMT MEALS FRINGE	5,535.00	5,535.00
101-355-807.000	INMATE MEALS	144,000.00	150,072.70
Total Dept 355 - INMATE MEALS		149,535.00	155,607.70
Dept 371 - CONSTRUCTION CODES			
101-371-703.000	BUILDING OFFICIAL	44,678.00	44,310.47
101-371-704.000	BUILDING INSPECTOR	0.00	0.00
101-371-704.001	BUILDING INSPECTOR - PART TIME	0.00	0.00
101-371-705.000	WAGES OF SENIOR CLERK	0.00	0.00
101-371-705.001	CLERKS (2)	45,091.00	53,318.00
101-371-706.000	ELECTRICAL INSPECTOR WAGES	23,000.00	26,879.76
101-371-706.001	BUILDING APPEALS BOARD	0.00	0.00
101-371-706.004	ELECTRICAL PARTTIME	3,420.00	3,420.00
101-371-707.000	PLUMBING/MECH INSPECT	27,500.00	26,608.00
101-371-720.000	CON CODES FRINGE	59,086.00	60,514.22
101-371-727.000	SUPPLIES & PRINTING	694.00	693.65
101-371-727.001	CODE BOOK PURCHASES	364.00	363.50
101-371-756.000	GASOLINE	2,000.00	1,925.78
101-371-801.000	MEMBERSHIPS & SUBSCRIPTIONS	397.00	397.00
101-371-850.000	TELEPHONE	1,150.00	1,179.40
101-371-860.000	TRAVEL AND TRAINING	400.00	305.00
101-371-860.001	MILEAGE-ELECTRICAL INSPECTOR	0.00	0.00
101-371-932.000	VEHICLE REPAIR	2,182.00	2,181.01
101-371-933.000	EQUIPMENT MAINTENANCE	0.00	0.00
Total Dept 371 - CONSTRUCTION CODES		209,962.00	222,095.79
Dept 400 - PLANNING COMMISSION			
101-400-702.000	PER DIEMS	1,100.00	1,225.00
101-400-703.000	SALARIES	0.00	0.00
101-400-720.000	PLANNING FRINGE	100.00	93.70
101-400-727.001	PUBLICATIONS	939.00	1,037.46
101-400-802.000	CONTRACTURAL SERVICES	0.00	1,000.00
101-400-860.000	TRAVEL	500.00	516.00
Total Dept 400 - PLANNING COMMISSION		2,639.00	3,872.16
Dept 410 - ZONING DEPARTMENT			
101-410-702.000	COMMISSION PER DIEMS	0.00	0.00
101-410-702.001	ZONING ADMINISTRATOR	6,392.00	6,514.14
101-410-702.002	BOARD OF APPEALS PER DIEMS	1,000.00	675.00
101-410-703.001	HUD INSPECTION WAGES	0.00	0.00
101-410-706.004	CLERK	16,222.00	16,221.68
101-410-720.000	ZONING FRINGE	5,116.00	3,526.24
101-410-727.000	ZONING SUPPLIES	0.00	0.00
101-410-727.001	PUBLICATIONS	600.00	645.85
101-410-756.000	GASOLINE	500.00	441.98
101-410-801.000	MEMBERSHIPS	0.00	0.00

101-410-802.000	CONTRACTURAL CONSULTING	0.00	0.00
101-410-831.000	LEGAL/ATTY EXPENSE	0.00	0.00
101-410-850.000	TELEPHONE	152.00	151.31
101-410-860.000	ZONING COMMISSION TRAVEL	600.00	451.50
101-410-932.000	VEHICLE REPAIR AND MAINTENANCE	0.00	0.00
101-410-933.000	EQUIPMENT REPAIR AND MAINTENANCE	0.00	0.00
Total Dept 410 - ZONING DEPARTMENT		30,582.00	28,627.70
Dept 422 - E-911			
101-422-703.000	911 ADMINISTRATOR	47,549.00	46,205.84
101-422-703.001	ASS'T 911 ADMINISTRATOR	44,242.00	46,031.66
101-422-704.000	DISPATCHERS (9)	309,991.00	287,918.28
101-422-705.000	PART TIME DISPATCHERS	0.00	0.00
101-422-706.000	HOLIDAY PAY	23,000.00	21,877.86
101-422-706.004	OVERTIME	57,435.00	60,958.97
101-422-707.000	PTO PAYOUTS	5,000.00	0.00
101-422-720.000	911 FRINGE	252,588.00	268,020.01
101-422-727.000	SUPPLIES & PRINTING	3,000.00	2,913.34
101-422-756.000	GASOLINE	0.00	0.00
101-422-758.000	UNIFORMS & ACCESSORIES	0.00	0.00
101-422-801.000	MEMBERSHIPS	200.00	0.00
101-422-804.000	TRAINING	500.00	130.00
101-422-808.000	DRY CLEANING	0.00	0.00
101-422-835.000	HEALTH SERVICES	300.00	0.00
101-422-850.000	TELEPHONE	2,057.00	2,086.38
101-422-860.000	TRAVEL	545.00	366.28
101-422-920.000	911 UTILITIES	16,000.00	13,336.53
101-422-932.000	VEHICLE MAINT & REPAIR	0.00	0.00
101-422-933.000	EQUIPMENT MAINTENANCE	10,000.00	6,937.79
101-422-983.000	LEIN	1,500.00	0.00
101-422-983.001	911 TCP/IP LEIN LINE	0.00	0.00
Total Dept 422 - E-911		773,907.00	756,782.94
Dept 426 - EMERGENCY MANAGEMENT			
101-426-703.000	SALARY OF COORDINATOR	40,000.00	39,999.96
101-426-703.001	EMG MANG SPECIAL GRANT WAGE	0.00	0.00
101-426-704.000	DISASTER WAGES	1,150.00	1,150.00
101-426-705.000	ASS'T DIRECTOR	0.00	0.00
101-426-720.000	EMG MANG FRINGE	7,659.00	8,102.95
101-426-720.001	SPECIAL GRANT FRINGES	0.00	0.00
101-426-727.000	SUPPLIES & PRINTING	1,000.00	869.25
101-426-727.001	DISASTER SUPPLIES	1,272.00	1,271.31
101-426-756.000	GASOLINE	500.00	242.27
101-426-801.000	MEMBERSHIPS	50.00	25.00
101-426-802.000	CONTRACTURAL SERVICES	3,090.00	3,090.00
101-426-804.000	TRAINING	420.00	419.60

101-426-850.000	TELEPHONE	1,908.00	1,999.43
101-426-860.000	TRAVEL	1,500.00	1,318.25
101-426-920.000	UTILITIES	0.00	0.00
101-426-932.000	VEHICLE MAINT & REPAIR	0.00	290.66
101-426-933.000	EQUIPMENT MAINTENANCE	5,000.00	1,201.44
Total Dept 426 - EMERGENCY MANAGEMENT		63,549.00	59,980.12
Dept 430 - ANIMAL CONTROL			
101-430-703.000	AN. CONTROL OFF. SALARY	27,674.00	31,624.51
101-430-704.000	ASST. AN. CONTROL OFF. WAGES	0.00	0.00
101-430-705.000	PART TIME CLERK	11,634.00	13,044.24
101-430-706.004	ANIMAL SHELTER OVERTIME	0.00	0.00
101-430-720.000	AN SHELT FRINGE	12,602.00	14,633.00
101-430-727.000	SUPPLIES	3,000.00	2,061.25
101-430-756.000	GASOLINE	2,000.00	1,716.85
101-430-757.000	CLOTHING ALLOWANCE	100.00	0.00
101-430-802.000	CONTRACTUAL SERVICES/CUSTODIAL	2,500.00	2,448.00
101-430-829.000	DOG CENSUS	0.00	0.00
101-430-850.000	TELEPHONE	543.00	542.68
101-430-860.000	TRAVEL	0.00	0.00
101-430-920.000	UTILITIES	3,500.00	2,743.02
101-430-930.000	BUILDING MAINTENANCE	805.00	1,202.98
101-430-932.000	VEHICLE MAINTENANCE	700.00	129.74
Total Dept 430 - ANIMAL CONTROL		65,058.00	70,146.27
Dept 441 - DPW			
101-441-703.000	SALARY OF DIRECTOR	500.00	499.98
101-441-704.000	PERDIEM OF COMMITTEE	250.00	0.00
101-441-720.000	DPW FRINGE	50.00	38.22
101-441-727.000	SUPPLIES & PRINTING	0.00	0.00
101-441-850.000	TELEPHONE	0.00	0.00
101-441-860.000	TRAVEL	100.00	0.00
Total Dept 441 - DPW		900.00	538.20
Dept 445 - DRAINS AT LARGE			
101-445-935.000	DRAINS AT LARGE	8,000.00	0.00
Total Dept 445 - DRAINS AT LARGE		8,000.00	0.00
Dept 601 - PUBLIC HEALTH			
101-601-969.000	HEALTH DEPARTMENT	179,621.00	179,621.00
101-601-969.001	PUBLIC HEALTH PREVENTION PROGRAMS	500.00	73.00
101-601-969.002	MEDICAID DENTAL PROGRAM	0.00	0.00
Total Dept 601 - PUBLIC HEALTH		180,121.00	179,694.00
Dept 605 - CONTAGEOUS DISEASES			
101-605-835.000	HOSPITAL CARE	500.00	120.00

101-605-835.001	MEDICAL SUPPLIES	0.00	0.00
Total Dept 605 - CONTAGEOUS DISEASES		500.00	120.00
Dept 631 - SUBSTANCE ABUSE			
101-631-969.000	MID STATE SUBSTANCE ABUSE	36,333.00	38,954.88
Total Dept 631 - SUBSTANCE ABUSE		36,333.00	38,954.88
Dept 648 - MEDICAL EXAMINER			
101-648-703.000	MEDICAL EXAMINER SALARY	7,200.00	7,200.00
101-648-704.000	DEPUTY MEDICAL EXAMINER SALARY	0.00	0.00
101-648-835.000	AUTOPSIES	60,371.00	71,240.00
Total Dept 648 - MEDICAL EXAMINER		67,571.00	78,440.00
Dept 649 - MENTAL HEALTH			
101-649-969.000	MIDLAND-GLADWIN MENTAL HEALTH	91,531.00	91,531.00
Total Dept 649 - MENTAL HEALTH		91,531.00	91,531.00
Dept 661 - MENTAL HEALTH-PUBLIC GUARDIANSHIPS			
101-661-969.000	MENTAL HEALTH-PUBLIC GUARDIANSHIPS	12,620.00	15,228.00
Total Dept 661 - MENTAL HEALTH-PUBLIC GUARDIANSHIPS		12,620.00	15,228.00
Dept 682 - VETERANS			
101-682-703.000	DIRECTOR SALARY	31,885.00	30,190.40
101-682-704.000	VETERANS COMMITTEE	1,000.00	875.00
101-682-705.000	COUNTY COUNSELOR	0.00	0.00
101-682-706.000	CONTRACTUAL EMPLOYEE	8,580.00	0.00
101-682-707.000	VACATION HELP	11.00	11.00
101-682-720.000	VETERANS FRINGE	9,146.00	6,955.97
101-682-727.000	SUPPLIES AND PRINTING	1,593.00	1,718.52
101-682-801.000	MEMBERSHIPS	55.00	55.00
101-682-810.000	FTC VETS SUPPLIMENT FUNDING	5,000.00	947.88
101-682-833.000	VETERANS BURIAL	15,000.00	15,000.00
101-682-833.001	HEADSTONE PLACEMENT	400.00	300.00
101-682-833.002	FLAGS	2,250.00	1,947.70
101-682-850.000	TELEPHONE	474.00	473.72
101-682-860.000	TRAVEL & TRAINING	3,103.00	2,889.05
101-682-933.000	EQUIPMENT MAINTENANCE	250.00	86.00
Total Dept 682 - VETERANS		78,747.00	61,450.24
Dept 756 - PARKS AND RECREATION			
101-756-705.000	PER DIEMS	0.00	0.00
101-756-720.000	P&R FRINGE	0.00	0.00
101-756-727.000	SUPPLIES	0.00	0.00
101-756-756.000	GASOLINE	0.00	0.00
101-756-802.000	CONTRACTURAL SERVICES/CARETAKER	0.00	0.00
101-756-850.000	TELEPHONE	0.00	0.00

101-756-860.000	TRAVEL	0.00	0.00
101-756-920.000	UTILITIES	3,500.00	2,194.37
101-756-932.000	VEHICLE REPAIR & MAINTENANCE	0.00	0.00
101-756-933.000	EQUIPMENT MAINTENANCE & REPAIR	0.00	0.00
101-756-935.000	GROUNDS CARE & MAINTENANCE	0.00	0.00
Total Dept 756 - PARKS AND RECREATION		3,500.00	2,194.37
Dept 851 - INSURANCE/BONDS			
101-851-720.000	INSURANCE	190,000.00	182,508.93
101-851-720.001	BONDS	0.00	0.00
101-851-720.002	HRA REIMBURSEMENTS	126,432.00	142,593.77
Total Dept 851 - INSURANCE/BONDS		316,432.00	325,102.70
Dept 852 - HEALTH INSURANCE			
101-852-720.006	RETIREES PREMIUMS	145,311.00	153,730.87
Total Dept 852 - HEALTH INSURANCE		145,311.00	153,730.87
Dept 861 - RETIREMENT			
101-861-720.000	EMPLOYEE RETIREMENT	30,000.00	30,000.00
Total Dept 861 - RETIREMENT		30,000.00	30,000.00
Dept 891 - CONTINGENT			
101-891-969.000	CONTINGENT	2,590.00	0.00
Total Dept 891 - CONTINGENT		2,590.00	0.00
Dept 897 - AIRPORT GRANT MATCH			
101-897-969.000	AIRPORT	25,000.00	25,000.00
101-897-969.001	AIRPORT GRANT MATCH	2,500.00	0.00
Total Dept 897 - AIRPORT GRANT MATCH		27,500.00	25,000.00
Dept 900 - CAPITAL OUTLAY			
101-900-720.000	FRINGE	0.00	0.00
101-900-970.001	CAPITAL IMPROVEMENTS	0.00	0.00
101-900-970.002	FLOOD EXPENDITURES	0.00	0.00
101-900-970.101	COMMISSIONERS CAPITAL OUTLAY	0.00	0.00
101-900-970.131	CIRCUIT COURT CAPITAL OUTLAY	0.00	0.00
101-900-970.132	CIRCUIT COURT REPORTER CAPITAL OUTLAY	0.00	0.00
101-900-970.136	DISTRICT COURT - CAPITAL OUTLAY	0.00	0.00
101-900-970.141	FRIEND OF COURT CAPITAL OUTLAY	0.00	0.00
101-900-970.148	PROBATE COURT CAPITAL OUTLAY	0.00	0.00
101-900-970.151	CIRCUIT COURT PROBATION CAPITAL OUTLAY	0.00	0.00
101-900-970.191	ELECTION CAPITAL OUTLAY	0.00	0.00
101-900-970.215	CLERK CAPITAL OUTLAY	0.00	0.00
101-900-970.223	CONTROLLER CAP OUTLAY	0.00	0.00
101-900-970.225	EQUALIZATION CAPITAL OUTLAY	0.00	0.00

101-900-970.229	PROSECUTING ATTORNEY - CAPITAL OUTLAY	0.00	0.00
101-900-970.236	REGISTER OF DEED CAPITAL OUTLAY	0.00	0.00
101-900-970.253	TREASURER CAPITAL OUTLAY	0.00	0.00
101-900-970.257	COOPERATIVE EXTENSION CAPITAL OUTLAY	0.00	0.00
101-900-970.258	COMPUTER EQUIPMENT CAPITAL OUTLAY	0.00	0.00
101-900-970.265	BUILDING & GROUNDS CAPITAL OUTLAY	0.00	0.00
101-900-970.270	PROFESSIONAL BUILDING CAPITAL OUTLAY	0.00	0.00
101-900-970.275	DRAIN COMMISSIONER'S CAPITAL OUTLAY	0.00	0.00
101-900-970.296	DUPLICATOR	0.00	0.00
101-900-970.297	TELEPHONE CAPITAL OUTLAY	12,210.00	27,069.60
101-900-970.301	CAPITAL OUTLAY-SHERIFF	0.00	0.00
101-900-970.303	TRAFFIC ENFORCEMENT	0.00	0.00
101-900-970.316	416 GRANT	0.00	0.00
101-900-970.331	MARINE CAPITAL OUTLAY	0.00	0.00
101-900-970.333	COURT OFFICER CAPITAL OUTLAY	0.00	0.00
101-900-970.351	CAPITAL OUTLAY-CORRECTIONS/JAIL	0.00	0.00
101-900-970.355	JAIL MEAL PROGRAM CAPITAL OUTLAY	0.00	0.00
101-900-970.371	CONSTRUCTION CODE CAPITAL OUTLAY	0.00	0.00
101-900-970.410	ZONING CAPITOL OUTLAY	0.00	0.00
101-900-970.422	CENTRAL DISPATCH CAPITAL OUTLAY	13,200.00	0.00
101-900-970.426	EMERGENCY MANAGEMENT CAPITAL OUTLAY	98,425.00	98,425.00
101-900-970.430	CAPITAL OUTLAY-ANIMAL CONTROL	0.00	0.00
101-900-970.441	DPW CAPITAL OUTLAY	0.00	0.00
101-900-970.682	VETERANS CAPITAL OUTLAY	0.00	0.00
101-900-970.756	PARKS & RECREATION	0.00	0.00
101-900-981.000	LEASED VEHICLES	0.00	0.00
101-900-981.265	VEHICLE REPLACEMENT - B&G	0.00	0.00
101-900-981.301	SHERIFF VEHICLE REPLACEMENT	98,972.00	98,971.21
101-900-981.371	CONSTRUCT CODE VEHICLE REPLACEMENT	0.00	0.00
101-900-981.430	ANIMAL SHELTER VEHICLE REPLACEMENT	0.00	0.00
Total Dept 900 - CAPITAL OUTLAY		222,807.00	224,465.81
Dept 965 - MISC APPROPRIATIONS			
101-965-998.208	PARKS & RECREATION	0.00	0.00
101-965-998.231	JUDICIAL MANAGEMENT FUND	0.00	0.00
101-965-998.244	ECONOMIC DEV. ADMIN. FUND	7,500.00	7,500.00
101-965-998.246	PUBLIC IMPROVEMENTS	0.00	0.00
101-965-998.255	REMONUMENTATION	0.00	0.00
101-965-998.258	DISASTER CONTINGENCY APPROPRIATION	0.00	0.00
101-965-998.269	LAW LIBRARY	9,000.00	10,000.00
101-965-998.271	LIBRARY	0.00	0.00
101-965-998.290	SOCIAL SERVICES WELFARE FUND	0.00	0.00
101-965-998.291	SOCIAL SERVICES CHILD CARE	55,000.00	45,000.00
101-965-998.292	CHILD CARE PROBATE CARE	125,000.00	50,000.00
101-965-998.293	SOLDIERS & SAILORS RELIEF	1,250.00	1,250.00
101-965-998.296	VETERANS MEMORIAL	300.00	0.00

101-965-998.517	TAX REVERSION 1/2 WAGES 1 CLERK	0.00	0.00
101-965-998.802	LAKE LEVEL REVOLVING	0.00	0.00
101-965-998.841	APPROPRIATION TO WIGGINS LAKE LEVEL	0.00	0.00
Total Dept 965 - MISC APPROPRIATIONS		198,050.00	113,750.00
TOTAL EXPENDITURES		9,288,178.00	9,151,249.13
Fund 101 - GENERAL FUND:			
TOTAL REVENUES		9,288,178.00	9,161,081.62
TOTAL EXPENDITURES		9,288,178.00	9,151,249.13
NET OF REVENUES & EXPENDITURES		0.00	9,832.49

**Source (Appendix 3 – 2017 General Ledger Printout)

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

Legislative - $180,883

Judicial - $1,583,067

General Government – $2,038,480

Public Safety – $4,018,471

Public Works – $538

Health and Welfare – $468,444

Capital Outlay – $224,466

Recreation and Culture – $2,194

Other - $533,832

****Source (Appendix 1 – Page 15 of 2017 Audit)

NUMBER OF GOVERNMENT EMPLOYEES

In 2017, the County employed 89 individuals on a full-time basis, with an additional 64 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, 2017, the General Fund had a Fund Balance of $906,003, which has increase from 2016 by $14,953 due to steps taken by the Board and Department Heads to ensure that the County is operating efficiently at the minimum service level requirements. Gladwin County has taken every effort to ensure their revenue source can support their expenditures and that the County departments are staying within the amounts budgeted for their department. This increase resulted from the combination of a 2.4% increase in revenues, a 0.75% decrease in expenditures and a 27% decrease in transfers.

Gladwin County has reserve funds that are designated for specific use. The funds include, but not considered inclusive of all funds: Tax Reversion - $637,450, Tax Revolving Accounts - $133,451.

***** Source (Appendix 1 – Pages 9, 15 and 18 of the 2017 Audit)

DEBT LEVELS

Per the 2017 Audit, Gladwin County has the following listed debt for the General Fund Operations:

General Obligation Bonds - $845,500

Vested Employee Benefits - $202,931

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 2017 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 2017: MERS Pension - $857,053 with $679,332 from employer contributions and $177,721 in employee contributions (page 46 of 2017 audit) OPEB - $545,082 (page 58 of 2017 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 2017 Audit, and 2017 General Ledger, the County of Gladwin spent less in expenditures than the revenue collected by $9,832.49 which is a ($223,581.79) decline from 2016. Each year the County has taken measures to reduce the amount of reserves used to balance their budget. In 2017, there were many major issues that arose that were not budgeted for that "chipped away" at our reserves that would typically be available at the end of the year. There is great communication between the Board and Departments, and spending is reviewed quarterly, or more frequently, to ensure that the County is not outspending her revenues. The Board has taken careful consideration in their budgeting process for capital projects and identified potential spending for repairs with their 2018 budget which should result in positive efforts.

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:

Terry Walters, Chairman

401 West Cedar Avenue

Gladwin, MI 48624

commissioner@gladwincounty-mi.gov

989-426-4821

DATA SOURCES AND NOTES

SOURCES: **2017 Complete Audit**

Municipal Performance Dashboard

2017 General Ledger Report Dated 12-31-17

County of Gladwin, Michigan

BASIC FINANCIAL STATEMENTS

December 31, 2017

Appendix #1

COUNTY OF GLADWIN, MICHIGAN

BOARD OF COMMISSIONERS

Terry Walters
Chairman

Sandy Aultman
Vice - Chairman

Charles Hinman — Commissioner

Don Birgel — Commissioner

Sharron Smith — 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

KINROSS OFFICE
SUE A. BOWLBY, CPA, PRINCIPAL
KENNETH A. TALSMA, CPA, PRINCIPAL
AMBER N. MACK, CPA, PRINCIPAL

PHILLIP J. WOLF, CPA

MEMBER AICPA
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, 2017, 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 89 percent, 90 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
KINCHELOE, MICHIGAN 49788

(906) 495-5952 / FAX 495-7312
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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, 2017, 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 63 through 65, and pages 66 through 72 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 11, 2018, 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 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 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 11, 2018

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, 2017. 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 $2,466,714 as of December 31, 2017. The negative unrestricted net position resulted from the adoption of GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*, and the effect of the pension liability on the County's net position.

- The County's total net position decreased by $86,104 during 2017.

- 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 $5,742,014, a decrease of $100,697 in comparison with the prior year. Approximately 15.67% of this total amount, or $899,703, 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 $899,703 or 9.9% of total general fund expenditures.

- The County's total long-term debt, excluding delinquent tax notes, remained the same during the current year.

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 three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. 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 reversion 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 2017 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 - 62 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 $2,466,714 as of December 31, 2017.

Statement of Net Position

	Governmental Activities		Business-type Activities		Total	
	2016	2017	2016	2017	2016	2017
Current Assets	$ 8,558,767	$ 8,328,943	$ 2,867,007	$ 3,178,122	$ 11,425,774	$11,507,065
Capital Assets	666,119	665,089	-	-	666,119	665,089
Total Assets	9,224,886	8,994,032	2,867,007	3,178,122	12,091,893	12,172,154
Deferred Outflows of Resources	941,732	666,990	-	-	941,732	666,990
Current Liabilities	354,255	258,560	852,864	845,000	1,207,119	1,103,560
Noncurrent Liabilities	10,924,169	10,805,387	-	-	10,924,169	10,805,387
Total Liabilities	11,278,424	11,063,947	852,864	845,000	12,131,288	11,908,947
Deferred Inflows of Resources	3,282,947	3,396,911	-	-	3,282,947	3,396,911
Net Position						
Net Investment in Capital Assets	575,427	665,089	-	-	575,427	665,089
Restricted	4,856,101	4,749,158	-	-	4,856,101	4,749,158
Unrestricted	(9,826,281)	(10,214,083)	2,014,143	2,333,122	(7,812,138)	(7,880,961)
Total Net Position	$ (4,394,753)	$ (4,799,836)	$ 2,014,143	$ 2,333,122	$ (2,380,610)	$(2,466,714)

The largest portion of the County's net position, $4,749,158, represents resources that are subject to external restrictions on how they may be spent. An additional portion of net position, $665,089 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 $(7,880,961) is considered unrestricted. Of this amount, $(7,133,865) represents negative unrestricted net position created by the recording the net pension obligation as required by GASB 68.

As of December 31, 2017, the County is reporting a negative balance in net position for the government as a whole.

Gladwin County's Changes in Net Position

	2016	2017	2016	2017	2016	2017
Program Revenues						
Charges for Services	$ 2,349,756	$ 2,432,841	$ 778,868	$ 801,694	$ 3,128,624	$ 3,234,535
Operating Grants and Contributions	1,248,093	1,141,601	-	-	1,248,093	1,141,601
General Revenues						
Taxes	6,181,707	6,246,240	-	-	6,181,707	6,246,240
State Revenue Sharing	510,796	515,814	-	-	510,796	515,814
Investment Earnings	24,382	35,041	1,577	3,754	25,959	38,795
Rent	106,250	91,000	-	-	106,250	91,000
Other Income	177,450	173,644	-	-	177,450	173,644
Total Revenues	10,598,434	10,636,181	780,445	805,448	11,378,879	11,441,629
Program Expenses						
Legislative	168,807	181,513	-	-	168,807	181,513
General Government	2,688,513	2,265,027	-	-	2,688,513	2,265,027
Judicial	1,690,508	1,655,193	-	-	1,690,508	1,655,193
Public Safety	5,192,672	4,548,097	-	-	5,192,672	4,548,097
Public Works	14,260	1,168	-	-	14,260	1,168
Health and Welfare	1,712,780	1,924,135	-	-	1,712,780	1,924,135
Community and Economic Development	259,592	94,138	-	-	259,592	94,138
Recreation and Culture	7,277	24,449	-	-	7,277	24,449
Other Expenses	497,988	533,832	-	-	497,988	533,832
Delinquent Tax	-	-	75,985	54,065	75,985	54,065
Tax Foreclosure	-	-	174,866	246,116	174,866	246,116
Total Expenses	12,232,397	11,227,552	250,851	300,181	12,483,248	11,527,733
Excess (Deficiency)	(1,633,963)	(591,371)	529,594	505,267	(1,104,369)	(86,104)
Transfers	575,408	186,288	(575,408)	(186,288)	-	-
Changes in Net Position	(1,058,555)	(405,083)	(45,814)	318,979	(1,104,369)	(86,104)
Net Position - Beginning	(3,336,198)	(4,394,753)	2,059,957	2,014,143	(1,276,241)	(2,380,610)
Net Position - Ending	$ (4,394,753)	$ (4,799,836)	$ 2,014,143	$ 2,333,122	$ (2,380,610)	$ (2,466,714)

The County's net position decreased by $86,104 during the current year; a $405,083 decrease for governmental activities and a $318,979 increase for business-type activities.

Governmental activities. Governmental activities decreased the County's net position by $405,083. Key elements of this decrease are as follows:

- Revenues increased compared to the prior year by $37,747, or .36%. This was primarily a result of an increase in charges for services collected.
- Expenses decreased compared to the prior year by $1,004,845 or 8.2%.
- Net transfers received from business-type activities decreased compared to the prior year by $389,120 or 67.6%. This was a result of transfers received from the various delinquent tax funds in the prior year.
- Expense from Pension and OPEB obligation increased net position by $99,353.

Business-type activities. Business-type activities increased the County's net position by $318,979. Key elements of this increase are as follows:

- Revenues increased compared to the prior year by $25,003, or 3.2%. The increase was a result of slightly higher collection fees, proceeds of land sales, interest on property taxes, and other various fees.
- Expenses increased compared to the prior year by $49,330 or 19.67%. The increase was a result of higher fees and charges.
- Net transfers to governmental activities increased by $389,120, or 67.6%.

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, 2017, the County's governmental funds reported combined ending fund balances of $5,742,014, a decrease of $100,697 in comparison with the prior year. Approximately 83% 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 17% 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 $899,703 while total fund balance amounted to $906,003. 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 9.94% 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 $14,953 during the current year. This increase resulted from the combination of a 2.4% increase in revenue, a 0.75% decrease in expenditures, and a 27% decrease in the net transfers in of the General Fund.

The Emergency Medical Services fund had a decrease in fund balance for the current year of $148,843, for an ending total of $2,275,242.

The E-911 Millage fund had a decrease in fund balance for the current year of $21,254 for an ending total of $800,405. 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 $62,485 for an ending total of $837,037. This increase was primarily the result of increased state revenues compared to 2016.

The Senior Citizens Program fund had a decrease in fund balance for the current year of $26,091 for an ending total of $62,159. This decrease was primarily the result of expenditures in excess 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 $637,450 and unrestricted net position of the 2017 Tax Revolving fund at the end of the year amounted to $133,451. The combined unrestricted net position of the non-major enterprise funds were $1,562,221 at the end of the year. The Tax Revision fund had an increase in net position for the year of $46,138. The 2017 Tax Revolving fund had an increase in net position for the year of $133,451. The combined increase in net position of the non-major enterprise funds was $139,390 for the year. The increases in the enterprise funds were largely a result of decreased 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 $131,848 or 1.4%. This was caused primarily by a negative variance with the budget of property taxes and related fees. Expenditures (expenditures and other financing uses) were less than budgetary estimates overall by $139,532 or 1.49%. This was caused primarily by under spending in most line items. This activity resulted in an increase in fund balance of $14,953.

Capital Asset and Debt Administration

Capital assets. The County's investment in capital assets for its governmental activities as of December 31, 2017, amounted to $665,089 (net of accumulated depreciation). This investment in capital assets includes land, buildings and improvements, equipment and furniture, and vehicles and boats.

	Governmental Activities	
	2016	2017
Land	$ 297,231	$ 297,231
Buildings and Improvements	110,378	105,288
Equipment and Furniture	56,733	139,254
Vehicles and Boats	201,777	123,316
Capital Assets, Net	$ 666,119	$ 665,089

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 $1,047,931.

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities:				
Vested Employee Benefits	$ 222,360	$ -	$ 19,429	$ 202,931
Business-type Activies:				
GO Limited Tax Notes	852,864	-	852,864	-
GO Limited Tax Notes	-	2,200,000	1,355,000	845,000
Total Long-Term Debt for the Primary Government	$ 1,075,224	$ 2,200,000	$ 2,227,293	$ 1,047,931

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 2018 budget:

- Budget cuts are necessary for the county to obtain a positive change in overall fund balance for 2018.
- Employee hours/positions remain reduced due to the continued four-day work schedule for many County offices.

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, 2017

	Primary Government			
	Governmental Activities	Business-type Activities	Totals	Component Units
ASSETS:				
Cash and Equivalents	$ 5,574,571	$ 1,834,764	$ 7,409,335	$ 2,813,830
Investments	458,470	-	458,470	1,181,342
Accounts Receivable	46,920	-	46,920	2,493,639
Special Assessments Receivable	-	-	-	1,113,541
Taxes Receivable	2,137,942	1,328,056	3,465,998	-
Due from Other Governmental Units	111,040	15,302	126,342	466,508
Inventories	-	-	-	425,898
Prepaid Items	-	-	-	149,165
Cash on Deposit with Agent	-	-	-	122,149
Capital Assets (Not Depreciated)	297,231	-	297,231	3,587,793
Capital Assets (Net of Accumulated Depreciation)	367,858	-	367,858	29,176,860
TOTAL ASSETS	8,994,032	3,178,122	12,172,154	41,530,725
DEFERRED OUTFLOWS OF RESOURCES:				
Pension Experience,Assumptions and Contributions	666,990	-	666,990	2,082,647
LIABILITIES:				
Accounts Payable	182,793	-	182,793	208,650
Accrued Payroll	67,627	-	67,627	-
Accrued Liabilities	8,140	-	8,140	47,523
Due to Other Governmental Units	-	-	-	86,507
Accrued Interest Payable	-	-	-	18,913
Performance Bonds Payable	-	-	-	3,000
Advance from Other Governmental Units	-	-	-	192,658
Vested Employee Benefits- Due within one year	-	-	-	55,108
Vested Employee Benefits - Due in more than one year	202,931	-	202,931	284,893
Note Payable - Due within one year	-	845,000	845,000	144,261
Note Payable - Due in more than one year	-	-	-	1,448,890
Bonds Payable - Due within one year	-	-	-	215,000
Bonds Payable - Due in more than one year	-	-	-	980,000
Net Pension Liability - Due in more than one year	7,133,865	-	7,133,865	7,758,031
OPEB Obligation - Due in more than one year	3,468,591	-	3,468,591	3,239,867
TOTAL LIABILITIES	11,063,947	845,000	11,908,947	14,683,301
DEFERRED INFLOWS OF RESOURCES:				
Pension Investment Earnings	1,449,417	-	1,449,417	109,374
Property Taxes Levied for Subsequent Period	1,947,494	-	1,947,494	1,740,374
TOTAL DEFERRED INFLOWS OF RESOURCES	3,396,911	-	3,396,911	1,849,748
NET POSITION:				
Net Investment in Capital Assets	665,089	-	665,089	30,261,502
Restricted for Debt Service	-	-	-	1,574
Restricted for Other Purposes	4,749,158	-	4,749,158	366,260
Unrestricted	(10,214,083)	2,333,122	(7,880,961)	(3,549,013)
TOTAL NET POSITION	$ (4,799,836)	$ 2,333,122	$ (2,466,714)	$ 27,080,323

See accompanying notes to financial statements.

Statement of Activities
For the Year Ended December 31, 2017

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	$ 181,513	$ -	$ -	$ -	$ (181,513)	$ -	$ (181,513)	$ -
General Government	2,265,027	854,214	185,150	-	(1,225,663)	-	(1,225,663)	-
Judicial	1,655,193	639,738	532,905	-	(482,550)	-	(482,550)	-
Public Safety	4,548,097	864,265	239,411	-	(3,444,421)	-	(3,444,421)	-
Public Works	1,168	700	-	-	(468)	-	(468)	-
Health and Welfare	1,924,135	18,687	126,618	-	(1,778,830)	-	(1,778,830)	-
Community and Economic Development	94,138	53,013	57,517	-	16,392	-	16,392	-
Recreation and Culture	24,449	2,224	-	-	(22,225)	-	(22,225)	-
Other Expenses	533,832	-	-	-	(533,832)	-	(533,832)	-
Total Governmental Activities	11,227,552	2,432,841	1,141,601	-	(7,653,110)	-	(7,653,110)	-
Business-type Activities:								
Delinquent Tax	54,065	469,132	-	-	-	415,067	415,067	-
Tax Revision	246,116	332,562	-	-	-	86,446	86,446	-
Total Business-type Activities	300,181	801,694	-	-	-	501,513	501,513	-
Total Primary Government	$ 11,527,733	$ 3,234,535	$ 1,141,601	$ -	(7,653,110)	501,513	(7,151,597)	-
Component Units:								
Road Commission	$ 8,055,500	$ 2,218,258	$ 4,772,314	$ 55,257				(1,009,671)
Department of Public Works	28,968	-	-	-				(28,968)
Drain Commission	519,672	617,445	-	-				97,773
Land Bank Authority	68,914	50,835	-	-				(18,079)
City-County Transit	1,772,422	239,133	965,295	2,264				(565,730)
Total Component Units	$ 10,445,476	$ 3,125,671	$ 5,737,609	$ 57,521				(1,524,675)
General Revenues and Transfers:								
Taxes					6,246,240	-	6,246,240	2,235,944
State Revenue Sharing					515,814	-	515,814	-
Investment Earnings (Loss)					35,041	3,754	38,795	18,595
Rent					91,000	-	91,000	-
Other Income					173,644	-	173,644	174,324
Transfers					186,288	(186,288)	-	-
Total General Revenues and Transfers					7,248,027	(182,534)	7,065,493	2,428,863
Change in Net Position					(405,083)	318,979	(86,104)	904,188
Net Position - Beginning					(4,394,753)	2,014,143	(2,380,610)	26,176,135
Net Position - Ending					$ (4,799,836)	$ 2,333,122	$ (2,466,714)	$ 27,080,323

See accompanying notes to financial statements.

Balance Sheet
Governmental Funds
December 31, 2017

	General	Emergency Medical Services	E-911 Millage	Wireless E-911 Fund	Senior Citizens Program	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS:							
Cash and Equivalents	$ 981,927	$ 2,169,142	$ 586,196	$ 826,834	$ 121,481	$ 888,991	$ 5,574,571
Investments	-	157,282	290,985	10,203	-	-	458,470
Accounts Receivable	-	-	-	-	-	46,920	46,920
Taxes Receivable	493,946	421,545	632,339	-	421,545	168,567	2,137,942
Due from Other Governmental Units	101,740	-	-	-	-	3,000	104,740
Due from Others	6,300	-	-	-	-	-	6,300
TOTAL ASSETS	$ 1,583,913	$ 2,747,969	$ 1,509,520	$ 837,037	$ 543,026	$ 1,107,478	$ 8,328,943
LIABILITIES:							
Accounts Payable	$ 170,277	$ -	$ -	$ -	$ -	$ 12,516	$ 182,793
Accrued Payroll	67,627	-	-	-	-	-	67,627
Accrued Liabilities	-	-	-	-	8,140	-	8,140
TOTAL LIABILITIES	237,904	-	-	-	8,140	12,516	258,560
DEFERRED INFLOWS OF RESOURCES:							
Property Taxes Levied for Subsequent Period	440,006	472,727	709,115	-	472,727	189,035	2,283,610
Other State Grants	-	-	-	-	-	44,759	44,759
TOTAL DEFERRED INFLOWS OF RESOURCES	440,006	472,727	709,115	-	472,727	233,794	2,328,369
FUND BALANCES:							
Nonspendable	6,300	-	-	-	-	-	6,300
Restricted	-	2,275,242	800,405	837,037	62,159	774,315	4,749,158
Committed	-	-	-	-	-	44,807	44,807
Assigned	-	-	-	-	-	42,046	42,046
Unassigned	899,703	-	-	-	-	-	899,703
TOTAL FUND BALANCES	906,003	2,275,242	800,405	837,037	62,159	861,168	5,742,014
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	$ 1,583,913	$ 2,747,969	$ 1,509,520	$ 837,037	$ 543,026	$ 1,107,478	
Reconciliation to amounts reported for governmental activities in the statement of net position:							
Capital Assets used by Governmental Activities							665,089
Unavailable Revenue from Inflows							380,875
Vested Employee Benefits							(202,931)
Pension and OPEB Obligations							(11,384,883)
Net position of governmental activities							$ (4,799,836)

See accompanying notes to financial statements.

Statement of Revenues, Expenditures, and Changes in Fund Balance - Governmental Funds
For the Year Ended December 31, 2017

	General	Emergency Medical Services	E-911 Millage	Wireless E-911 Fund	Senior Citizens Program	Nonmajor Governmental Funds	Totals Governmental Funds
REVENUES:							
Taxes	$ 4,580,289	$ 467,084	$ 712,014	$ -	$ 466,515	$ -	$ 6,225,902
Licenses and Permits	375,326	-	-	-	-	-	375,326
Federal	259,250	-	-	-	-	139,519	398,769
State	915,508	-	-	198,941	-	144,197	1,258,646
Charges for Services	1,369,610	-	-	-	-	279,040	1,648,650
Fines and Forfeits	16,372	-	-	-	-	-	16,372
Interest and Rents	102,159	11,536	3,804	1,730	147	6,665	126,041
Reimbursements	288,648	-	-	-	-	-	288,648
Other Revenue	258,982	-	-	-	-	18,507	277,489
TOTAL REVENUES	8,166,144	478,620	715,818	200,671	466,662	587,928	10,615,843
EXPENDITURES:							
Legislative	180,883	-	-	-	-	-	180,883
Judicial	1,583,067	-	-	-	-	2,232	1,585,299
General Government	2,038,480	-	-	-	-	38,686	2,077,166
Public Safety	4,018,471	-	2,876	131,586	-	140,968	4,293,901
Public Works	538	-	-	-	-	-	538
Health and Welfare	468,444	627,463	-	-	492,753	299,496	1,888,156
Community and Economic Development	-	-	-	-	-	94,138	94,138
Recreation and Culture	2,194	-	-	-	-	22,255	24,449
Other	533,832	-	-	-	-	-	533,832
Capital Outlay	224,466	-	-	-	-	-	224,466
TOTAL EXPENDITURES	9,050,375	627,463	2,876	131,586	492,753	597,775	10,902,828
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(884,231)	(148,843)	712,942	69,085	(26,091)	(9,847)	(286,985)
OTHER FINANCING SOURCES (USES):							
Operating Transfers In	1,104,548	-	-	-	-	102,500	1,207,048
Operating Transfers Out	(205,364)	-	(734,196)	(6,600)	-	(74,600)	(1,020,760)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	14,953	(148,843)	(21,254)	62,485	(26,091)	18,053	(100,697)
FUND BALANCES, BEGINNING OF YEAR	891,050	2,424,085	821,659	774,552	88,250	843,115	5,842,711
FUND BALANCES, END OF YEAR	$ 906,003	$ 2,275,242	$ 800,405	$ 837,037	$ 62,159	$ 861,168	$ 5,742,014

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, 2017

Net changes in fund balances - total governmental funds	$ (100,697)
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 $98,425 exceeded depreciation expense ($99,455).	(1,030)
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	20,338
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.	
Principal payments	90,692
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 & OPEB	(433,815)
Vested employee benefits	19,429
Change in net position of governmental activities	$ (405,083)

See accompanying notes to financial statements.

Statement of Net Position
Proprietary Funds
December 31, 2017

	Business-type Activities Enterprise Funds			
	Tax Revision	2017 Tax Revolving	Nonmajor Enterprise	Totals
ASSETS:				
Cash and Equivalents	$ 637,450	$ 55,171	$ 1,142,143	$ 1,834,764
Taxes Receivable	-	1,073,280	254,776	1,328,056
Due from Other Funds	-	-	150,000	150,000
Due from Other Governmental Units	-	-	15,302	15,302
TOTAL ASSETS	$ 637,450	$ 1,128,451	$ 1,562,221	$ 3,328,122
LIABILITIES:				
Due to Other Funds	$ -	$ 150,000	$ -	$ 150,000
Notes Payable	-	845,000	-	845,000
TOTAL LIABILITIES	-	995,000	-	995,000
NET POSITION:				
Unrestricted	637,450	133,451	1,562,221	2,333,122
TOTAL NET POSITION	$ 637,450	$ 133,451	$ 1,562,221	$ 2,333,122

See accompanying notes to financial statements.

Statement of Revenues, Expenses and Changes in Net Position - Proprietary Funds
For the Year Ended December 31, 2017

	Business-type Activities Enterprise Funds			
	Tax Revision	2017 Tax Revolving	Nonmajor Enterprise	Totals
OPERATING REVENUES:				
Interest and Penalties on Taxes	$ -	$ 82,683	$ 249,002	$ 331,685
Administrative Fees	-	76,507	60,940	137,447
Collection Fees	332,562	-	-	332,562
Total Operating Revenues	332,562	159,190	309,942	801,694
OPERATING EXPENSES:				
Other Supplies & Expenses	246,116	9,611	24,711	280,438
OPERATING INCOME (LOSS)	86,446	149,579	285,231	521,256
NON-OPERATING REVENUES (EXPENSES):				
Interest Income	2,692	200	862	3,754
Interest Expense	-	(16,328)	(3,415)	(19,743)
Total Non-operating Revenues (Expenses)	2,692	(16,128)	(2,553)	(15,989)
Income (Loss) Before Transfers	89,138	133,451	282,678	505,267
TRANSFERS:				
Operating Transfers Out	(43,000)	-	(143,288)	(186,288)
Total Transfers	(43,000)	-	(143,288)	(186,288)
CHANGE IN NET POSITION	46,138	133,451	139,390	318,979
NET POSITION, BEGINNING OF YEAR	591,312	-	1,422,831	2,014,143
NET POSITION, END OF YEAR	$ 637,450	$ 133,451	$ 1,562,221	$ 2,333,122

See accompanying notes to financial statements.

Statement of Cash Flows
Proprietary Fund Types
For the Year Ended December 31, 2017

	Business-type Activities Enterprise Funds			
	Tax Revision	2017 Tax Revolving	Nonmajor Funds	Totals
Cash Flows From Operating Activities:				
Receipts from Customers or Users	$ 332,562	$ 2,127,500	$ 1,805,498	$ 4,265,560
Receipts from Other Funds	-	-	-	-
Cash Payments to Vendors/Governments	(246,116)	(3,051,201)	(24,711)	(3,322,028)
Internal Activity - Payments/Receipts with Other Funds	-	150,000	(416,855)	(266,855)
Net Cash Provided (Used) by Operating Activities	86,446	(773,701)	1,363,932	676,677
Cash Flows From Noncapital and Related Financing Activities:				
Operating Transfers Out	(43,000)	-	(143,288)	(186,288)
Net Cash Provided (Used) by Noncapital and Related Financing Activities	(43,000)	-	(143,288)	(186,288)
Cash Flows from Capital and Related Financing Activities:				
Tax Note Proceeds	-	2,200,000	-	2,200,000
Principal Payments	-	(1,355,000)	(852,864)	(2,207,864)
Interest Payments	-	(16,328)	(3,415)	(19,743)
Net Cash Provided (Used) by Capital and Related Financing Activities	-	828,672	(856,279)	(27,607)
Cash Flows From Investing Activities:				
Sale/(Purchase) of Investments	156,190	-	-	156,190
Interest Income	2,692	200	862	3,754
Net Cash Provided (Used) by Investing Activities	158,882	200	862	159,944
Net Increase (Decrease) in Cash and Equivalents	202,328	55,171	365,227	622,726
Cash and Equivalents - Beginning of the Year	435,122	-	776,916	1,212,038
Cash and Equivalents - End of the Year	$ 637,450	$ 55,171	$ 1,142,143	$ 1,834,764
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:				
Operating Income (Loss)	$ 86,446	$ 149,579	$ 285,231	$ 521,256
Change in Assets and Liabilities:				
(Increase) Decrease in Assets:				
Receivables	-	(1,073,280)	1,068,448	(4,832)
Due From Governmental Units	-	-	160,253	160,253
Due from Other Funds	-	-	116,855	116,855
Due to Other Funds	-	150,000	(266,855)	(116,855)
Net Cash Provided (Used) by Operating Activities	$ 86,446	$ (773,701)	$ 1,363,932	$ 676,677

See accompanying notes to financial statements.

Statement of Fiduciary Net Position
Fiduciary Funds
December 31, 2017

	Total
ASSETS:	
Cash and Equivalents	$ 170,258
Total Assets	$ 170,258
LIABILITIES:	
Due to Governmental Units	$ 67,990
Due to Individuals and Agencies	102,268
Total Liabilites	$ 170,258

See accompanying notes to financial statements.

Combining Component Units

Statement of Net Position
Combining Component Units
December 31, 2017

	Road Commission	Department of Public Works	Drain Commission	Land Bank Authority	Gladwin City - County Transit FYE 9-30-17	Totals
ASSETS:						
Cash and Equivalents - Unrestricted	$ 1,181,373	$ 163,147	$ 1,037,834	$ 22,718	$ 408,758	$ 2,813,830
Investments	1,181,342	-	-	-	-	1,181,342
Accounts Receivable	2,484,462	-	-	-	9,177	2,493,639
Special Assessments Receivable	-	-	1,113,541	-	-	1,113,541
Due from Governmental Units	-	373,953	-	-	92,555	466,508
Inventories	386,359	-	-	-	39,539	425,898
Prepaid Items	107,231	-	-	-	41,934	149,165
Cash on Deposit with Agent	-	-	-	-	122,149	122,149
Capital Assets (Not Depreciated)	3,573,658	-	-	-	14,135	3,587,793
Capital Assets (Net of Accumulated Depreciation)	26,871,788	-	1,420,693	-	884,379	29,176,860
TOTAL ASSETS	35,786,213	537,100	3,572,068	22,718	1,612,626	41,530,725
DEFERRED OUTFLOWS OF RESOURCES:						
Pension Investment Experience, Assumptions and Contributions	1,924,021	-	-	-	158,626	2,082,647
LIABILITIES:						
Accounts Payable	181,956	-	-	-	26,694	208,650
Accrued Liabilities	26,984	-	-	-	20,539	47,523
Accrued Interest Payable	6,977	6,415	5,521	-	-	18,913
Performance Bonds payable	3,000	-	-	-	-	3,000
Advances from Governmental Units	192,658	-	-	-	-	192,658
Due to Other Governments	-	-	6,300	-	80,207	86,507
Net Other Post-Employment Benefit Obligations	3,239,867	-	-	-	-	3,239,867
Net Pension Liability - Due in more than one year	7,704,746	-	-	-	53,285	7,758,031
Vested Employee Benefits - Due within one year	19,528	-	-	-	35,580	55,108
Vested Employee Benefits - Due in more than one year	284,893	-	-	-	-	284,893
Notes Payable - Due within one year	69,261	-	75,000	-	-	144,261
Notes Payable - Due in more than one year	348,890	-	1,100,000	-	-	1,448,890
Bonds Payable - Due within one year	125,000	90,000	-	-	-	215,000
Bonds Payable - Due in more than one year	785,000	195,000	-	-	-	980,000
TOTAL LIABILITIES	12,988,760	291,415	1,186,821	-	216,305	14,683,301
DEFERRED INFLOWS OF RESOURCES:						
Taxes Levied for Subsequent Period	1,740,374	-	-	-	-	1,740,374
Changes in Pension and Differences in Experience	11,031	-	-	-	98,343	109,374
TOTAL DEFERRED INFLOWS OF RESOURCES	1,751,405	-	-	-	98,343	1,849,748
NET POSITION:						
Net Investment in Capital Assets	29,117,295	-	245,693	-	898,514	30,261,502
Restricted for Debt	-	1,574	-	-	-	1,574
Restricted for Other Purposes	-	244,111	-	-	122,149	366,260
Unrestricted	(6,147,226)	-	2,139,554	22,718	435,941	(3,549,013)
TOTAL NET POSITION	$ 22,970,069	$ 245,685	$ 2,385,247	$ 22,718	$ 1,456,604	$ 27,080,323

See accompanying notes to financial statements.

Statement of Activities
Combining Component Units
For the Year Ended December 31, 2017

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 9-30-17	Total
Road Commission:										
Public Works	$ 8,055,500	$ 2,218,258	$ 4,772,314	$ 55,257	$ (1,009,671)	$ -	$ -	$ -	$ -	$ (1,009,671)
Department of Public Works:										
Public Works	28,968	-	-	-	-	(28,968)	-	-	-	(28,968)
Drain Commission:										
Public Works	519,672	617,445	-	-	-	-	97,773	-	-	97,773
Land Bank Authority:										
Community & Economic Development	68,914	50,835	-	-	-	-	-	(18,079)	-	(18,079)
Gladwin City - County Transit:										
Transportation	1,772,422	239,133	965,295	2,264	-	-	-	-	(565,730)	(565,730)
Total Component Unit	$ 10,445,476	$ 3,125,671	$ 5,737,609	$ 57,521	(1,009,671)	(28,968)	97,773	(18,079)	(565,730)	(1,524,675)
General Revenues and Transfers:										
Taxes					1,761,249	-	-	-	474,695	2,235,944
Investment Earnings					17,149	10	847	34	555	18,595
Other Income					134,789	-	-	-	39,535	174,324
Total General Revenues and Transfers					1,913,187	10	847	34	514,785	2,428,863
Change in Net Position					903,516	(28,958)	98,620	(18,045)	(50,945)	904,188
Net Position - Beginning					22,066,553	274,643	2,286,627	40,763	1,507,549	26,176,135
Net Position - Ending					$ 22,970,069	$ 245,685	$ 2,385,247	$ 22,718	$ 1,456,604	$ 27,080,323

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, 2017 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 2017 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, 2017 was $179,739.

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, 2017 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 *2017 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 and liabilities, 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, as amended 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			
Public Safety	$ 3,937,838	$ 4,018,471	$ (80,633)
Emergency Medical Services Fund:			
Health and Welfare	$ -	$ 627,463	$ (627,463)
Senior Citizens Program:			
Health and Welfare	$ -	$ 492,753	$ (492,753)

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 only has one item that qualifies for reporting in this category. It is the deferred net outflows/inflows related to the County's multiple-employer net pension obligation and totaled $782,427 as of December 31, 2017.

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.

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 July 1, 2016 general operating levy was $940.4 million and $945.7 million as of July 1, 2017. 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 0.5 mils for senior citizen programs, 0.5 mils for EMS, 0.11 mils for MSUE, 0.02 mils for Animal Shelter, and 0.75 mils for 911 services on the December 1, 2017 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.

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.

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.

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

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 - DEPOSITS AND INVESTMENTS

At year end, the County's deposits 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	$ 5,574,571	$ 1,834,764	$ 7,409,335	$ 170,258	$ 2,813,830
Investments	458,470	-	458,470	-	1,181,342
Total	$ 6,033,041	$ 1,834,764	$ 7,867,805	$ 170,258	$ 3,995,172

	Primary Government	Fiduciary Funds	Component Units
Bank Deposits (checking and savings accounts, money markets, & certificates of deposit)	$ 7,406,690	$ 170,258	$ 3,995,172
Petty Cash and Cash on Hand	2,645	-	-
Total	$ 7,409,335	$ 170,258	$ 3,995,172

NOTE 3 - DEPOSITS AND INVESTMENTS (Continued)

		Years to Maturity			
	Fair Value	Less Than 1	1 – 5	6 – 10	Ratings
Investments:					
Governmental Fixed Income	$ 458,470	$ 254,272	$ 204,198	$ -	AA- through AAA
Total	$ 458,470	$ 254,272	$ 204,198	$ -	

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, $9,170,722 of the County's bank balance of $10,821,262 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. $204,198 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 - DEPOSITS AND INVESTMENTS (Continued)

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.

The County has the following fair value measurements as of December 31, 2017:

Investment	Balances at 12/31/2017	Quoted Prices (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Governmental Fixed Income	$ 458,470	$ 204,198	$ 254,272	$ -

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.

NOTE 3 - DEPOSITS AND INVESTMENTS (Continued)

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
Capital assets being depreciated:				
Buildings and Improvements	1,691,530	-	-	1,691,530
Equipment and Furniture	400,436	98,425	(16,200)	482,661
Vehicles and Boats	666,767	-	-	666,767
Subtotal	2,758,733	98,425	(16,200)	2,840,958
Less accumulated depreciation for:				
Buildings and Improvements	(1,581,152)	(5,090)	-	(1,586,242)
Equipment and Furniture	(343,703)	(15,904)	16,200	(343,407)
Vehicles and Boats	(464,990)	(78,461)	-	(543,451)
Subtotal	(2,389,845)	(99,455)	16,200	(2,473,100)
Net Capital Assets Being Depreciated	368,888	(1,030)	-	367,858
Capital Assets, Net	$ 666,119	$ (1,030)	$ -	$ 665,089

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

Governmental Activities:	
General Government	$ 20,994
Public Safety	78,461
Total Depreciation – Governmental Activities	$ 99,455

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	$ 2,698,237	$ 812,321	$ -	$ 3,510,558
Construction in Progress	360,007	47,802	(344,709)	63,100
Subtotal	3,058,244	860,123	(344,709)	3,573,658
Capital Assets Being Depreciated				
Buildings	3,537,103	-	(30,473)	3,506,630
Road Equipment	6,610,590	668,720	(636,146)	6,643,164
Shop Equipment	140,648	-	(27,372)	113,276
Yard Equipment	85,252	-	-	85,252
Office Equipment	120,285	6,806	(24,070)	103,021
Engineers' Equipment	35,088	-	(22,564)	12,524
Infrastructure – Bridges	4,947,724	317,787	-	5,265,511
Infrastructure – Roads	30,038,211	1,571,185	(203,604)	31,405,792
Subtotal	45,514,901	2,564,498	(944,229)	47,135,170
Less Accumulated Depreciation				
Buildings	(1,469,536)	(101,732)	30,473	(1,540,795)
Road Equipment	(5,487,078)	(570,562)	620,505	(5,437,135)
Shop Equipment	(140,468)	(180)	27,372	(113,276)
Yard Equipment	(81,038)	(2,507)	-	(83,545)
Office Equipment	(120,285)	(1,082)	24,070	(97,297)
Engineers' Equipment	(34,358)	(584)	22,564	(12,378)
Infrastructure – Bridges	(679,164)	(113,626)	-	(792,790)
Infrastructure – Roads	(10,796,386)	(1,593,384)	203,604	(12,186,166)
Subtotal	(18,808,313)	(2,383,657)	928,588	(20,263,382)
Net Capital Assets Being Depreciated	26,706,588	180,841	(15,641)	26,871,788
Capital Assets - Net	$ 29,764,832	$ 1,040,964	$ (360,350)	$ 30,445,446

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

Total Depreciation Expense – Public Works	$ 2,383,657

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	(161,440)	(32,288)	-	(193,728)
Capital Assets, Net	$ 1,452,981	$ (32,288)	$ -	$ 1,420,693

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 10/01/16	Additions	Disposals	Ending Balances 09/30/17
Capital assets not being depreciated:				
Land	$ 14,135	$ -	$ -	$ 14,135
Capital assets being depreciated:				
Building and Improvements	1,621,914	-	-	1,621,914
Land Improvements	12,600	-	-	12,600
Office Equipment	164,882	2,264	-	167,146
Bus Equipment	50,397	21,043	-	71,440
Buses and Other Vehicles	1,850,729	-	-	1,850,729
Maintenance Equipment	228,714	-	-	228,714
Subtotal	3,929,236	23,307	-	3,952,543
Less accumulated depreciation for:				
Building and Improvements	(1,011,199)	(57,100)	-	(1,068,299)
Land Improvements	(12,600)	-	-	(12,600)
Office Equipment	(151,639)	(3,834)	-	(155,473)
Bus Equipment	(50,397)	(8,768)	-	(59,165)
Buses and Other Vehicles	(1,563,585)	(92,853)	-	(1,656,438)
Maintenance Equipment	(102,695)	(13,494)	-	(116,189)
Subtotal	(2,892,115)	(176,049)	-	(3,068,164)
Net Capital Assets Being Depreciated	1,037,121	(152,742)	-	884,379
Capital Assets, Net	$ 1,051,256	$ (152,742)	$ -	$ 898,514

Depreciation expense was charged entirely to Transportation in the amount of $176,049.

NOTE 5 - INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

The County of Gladwin, 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, proprietary funds, and fiduciary funds. Interfund transactions resulting in interfund receivables and payables are as follows:

DUE FROM OTHER FUNDS	DUE TO OTHER FUNDS
	2017 Tax Revolving
Nonmajor Enterprise Funds	$ 150,000

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) payments between funds are made.

TRANSFERS IN	TRANSFERS OUT						
	General Fund	E-911 Millage	E-911 Fund	Nonmajor Governmental	Tax Revision	Nonmajor Enterprise	Total
General Fund	$ 102,864	$ 734,196	6,600	$ 74,600	$ 43,000	$ 143,288	$ 1,104,548
Nonmajor Governmental	102,500	-	-	-	-	-	102,500
Total	$ 205,364	$ 734,196	$ 6,600	$ 74,600	$ 43,000	$ 143,288	$ 1,207,048

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, 2017 was as follows:

	Interest Rate	Principal Matures	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental Activities:							
Vested Employee Benefits			$ 222,360	$ -	$ 19,429	$ 202,931	$ -
Business-type Activities:							
General Obligation Limited Tax Notes	Variable	2016	852,864	-	852,864	-	-
General Obligation Limited Tax Notes	1.93%	2017	-	2,200,000	1,355,000	845,000	845,000
Total Business-type Activities			852,864	2,200,000	2,207,864	845,000	845,000
Total Primary Long-Term Debt			$ 1,075,224	$ 2,200,000	$ 2,227,293	$ 1,047,931	$ 845,000

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

Year End December 31	Business-type Activities	
	Principal	Interest
2018	$ 845,000	Variable

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	$ 213,599	$ 279,525	$ 74,973	$ 418,151	$ 69,261
Bonds Payable	1,030,000	-	120,000	910,000	125,000
Vested Employee Benefits	292,309	25,462	13,350	304,421	19,528
Total Road Commission Long-term Debt	$ 1,535,908	$ 304,987	$ 208,323	$ 1,632,572	$ 213,789
Department of Public Works:					
General Obligation Bonds	$ 370,000	$ -	$ 85,000	$ 285,000	$ 90,000
Drain Commission:					
General Obligation Notes	$ 1,250,000	$ -	$ 75,000	$ 1,175,000	$ 75,000
Gladwin City-County Transit:					
Vested Employee Benefits	$ 34,496	$ 1,354	$ -	$ 35,850	$ -

NOTE 6 - LONG-TERM DEBT (Continued)

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 varying rates from 1.84% to 4.15%. The installment purchase agreements bear interest from 2.89% to 3.30%. 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
2018	$ 194,261	$ 26,836
2019	168,495	22,838
2020	168,513	19,344
2021	212,503	14,520
2022-2024	584,379	12,543
Total	$ 1,328,151	$ 96,081

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
2018	$ 90,000	$ 12,830
2019	95,000	8,825
2020	100,000	4,550
Total	$ 285,000	$ 26,205

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
2018	$ 75,000	$ 64,375
2019	100,000	59,750
2020	100,000	54,250
2021	100,000	48,750
2022	100,000	43,250
2023-2027	500,000	131,750
2028-2029	200,000	12,000
Total	$ 1,175,000	$ 414,125

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, 2017, was $880,000. 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	
	2016 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

	2016 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

	2016 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

	2016 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

	2016 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

	2016 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 o Division 13

	2016 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	
	2016 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	
	2016 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)

- Benefits provided include plans with multipliers ranging from 1.50% to 2.50%.
- Vesting periods for all groups is 10 years.
- Normal retirement age is 60 with early retirement at 55 with 20 - 25 years of service.
- Final average compensation is calculated based on 3 years.
- Member contributions range from 3.8% to 5.0%.

Employees Covered by Benefit Terms

At December 31, 2016, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	81
Inactive employees entitled to but not yet receiving benefits	26
Active employees	91
	198

NOTE 7 - EMPLOYEE RETIREMENT AND BENEFIT SYSTEMS (Continued)

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 2.9% to 33.96% based on annual payroll for open divisions. The County's contributions to the plan for the year ended December 31, 2017 were $679,332 which equaled the County's required contribution.

Employee contributions for the year ended December 31, 2017 were $177,721.

Net Pension Liability

The employer's net pension liability was measured as of December 31, 2016, 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, 2016 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	57.5%	5.02%
Global Fixed Income	20.0%	2.18%
Real Assets	12.5%	4.23%
Diversifying Strategies	10.0%	6.56%

NOTE 7 - EMPLOYEE RETIREMENT AND BENEFIT SYSTEMS (Continued)

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 the Net Pension Liability:

	Increases (Decreases)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
Balances at December 31, 2016	$ 22,362,512	$ 14,758,510	$ 7,604,002
Service cost	441,552	-	441,552
Interest on total pension liability	1,758,130	-	1,758,130
Changes in benefits	-	-	-
Difference between expected and actual experience	52,225	-	52,225
Changes in assumptions	-	-	-
Employer contributions	-	679,332	(679,332)
Employee contributions	-	177,721	(177,721)
Net investment income	-	1,945,469	(1,945,469)
Benefit payments, including employee refunds	(1,213,335)	(1,213,335)	-
Administrative expense	-	(30,808)	30,808
Other charges	49,672	2	49,670
Net changes	1,088,244	1,558,381	(470,137)
Balances as of December 31, 2017	$ 23,450,756	$ 16,316,891	$ 7,133,865

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	$ 10,114,397	$ 7,133,865	$ 4,687,832

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 December 31, 2017 the County recognized pension expense of $742,363. 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	$ 86,476	$ -
Differences in assumptions	580,514	-
Excess (deficit) investment returns	-	1,449,417
Total	$ 666,990	$ 1,449,417

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, 2017.

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

Year Ended December 31:		
2018	$ 326,967	$ 521,845
2019	326,967	521,845
2020	13,056	249,672
2021	-	156,055
Total	$ 666,990	$ 1,449,417

NOTE 7 - EMPLOYEE RETIREMENT AND BENEFIT SYSTEMS (Continued)

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 2.5% 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 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%.

- *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.

NOTE 7 - EMPLOYEE RETIREMENT AND BENEFIT SYSTEMS (Continued)

Employees Covered by Benefit Terms

At December 31, 2016, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	35
Inactive employees entitled to but not yet receiving benefits	4
Active employees	30
	69

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, 2017, the Road Commission's actuarially determined contribution rate was 6.72% of annual covered payroll for Commissioners, 2.10% for general employees hired after July 1, 2012 and $50,641 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, 2016. The December 31, 2016 total pension liability was determined by an actuarial valuation performed as of that date.

Actuarial Assumptions. The total pension liability in the December 31, 2016 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

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 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:

NOTE 7 - EMPLOYEE RETIREMENT AND BENEFIT SYSTEMS (Continued)

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Global Equity	57.5%	5.02%
Global Fixed Income	20.0%	2.18%
Real Assets	12.5%	4.23%
Diversifying Strategies	10.0%	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, 2015	$ 15,586,092	$ 7,599,541	$ 7,986,551
Service cost	162,524	-	162,524
Interest on total pension liability	1,213,162	-	1,213,162
Change in benefits	-	-	-
Difference between expected and actual experience	48,578	-	48,578
Changes in assumptions	-	-	-
Employer contributions	-	801,282	(801,282)
Employee contributions	-	64,245	(64,245)
Net investment income	-	857,999	(857,999)
Benefit payments, including employee refunds	(1,005,667)	(1,005,667)	-
Administrative expense	-	(17,457)	17,457
Other Changes	-	-	-
Net changes	418,597	700,402	(281,805)
Balances as of December 31, 2016	$ 16,004,689	$ 8,299,943	$ 7,704,746

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.

NOTE 7 - EMPLOYEE RETIREMENT AND BENEFIT SYSTEMS (Continued)

	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)
Net Pension Liability	$ 9,383,065	$ 7,704,746	$ 6,267,635

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

For the year ended December 31, 2017, the County recognized pension expense of $(61,798). At December 31, 2017, 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
Net difference between projected and actual earnings on pension plan investments	$ 310,554	$ -
Differences between expected and actual experience	32,385	11,031
Changes in assumptions	328,337	-
Contributions subsequent to the measurement date*	1,252,745	-
Total	$ 1,924,021	$ 11,031

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

Year Ended December 31:	
2018	$ 463,706
2019	146,400
2020	101,407
2021	(51,268)
Total	$ 660,245

The amounts reported as deferred outflows of resources related to employer contributions to the plan made subsequent to the measurement date $1,252,745 which will impact the net pension liability in fiscal year 2018, 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% and 2.5% for employees times the final compensation (FAC). The most recent period of which actuarial data was available was for year ended December 31, 2016.

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	
	2016 Valuation
Benefit Multiplier:	2.25% Multiplier (80% max)
Normal Retirement Age:	60
Vesting:	10 Years
Early Retirement (Unreduced):	55/30
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, 2016, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	14
Inactive employees entitled to but not yet receiving benefits	4
Active employees	17
	35

Funding

Contributions - The Transit 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, 2016, 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, 2016 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	57.5%	5.02%
Global Fixed Income	20.0%	2.18%
Real Assets	12.5%	4.23%
Diversifying Strategies	10.0%	6.56%

Discount Rate. The discount rate used to measure the total pension liability is 8.00% for 2016. 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, 2015	$ 3,501,213	$ 2,537,562	$ 963,651
Service cost	65,032	-	65,032
Interest on total pension liability	273,881	-	273,881
Changes in benefits	-	-	-
Difference between expected and actual experience	189,074	-	189,074
Changes in assumptions	-	-	-
Employer contributions	-	97,115	(97,115)
Employee contributions	-	41,376	(41,376)
Net investment income	-	288,411	(288,411)
Benefit payments, including employee refunds	(220,438)	(220,438)	-
Administrative expense	-	(5,690)	5,690
Net changes	307,549	200,774	106,775
Balances as of December 31, 2016	$ 3,808,762	$ 2,738,336	$ 1,070,426

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 12/31/16	$-	$1,070,426	$-
Change in Net Pension Liability (NPL)	$358,412	$-	$(308,741)
Calculated NPL	$1,428,838	$1,070,426	$761,685

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, 2017, the Transit recognized pension expense of $58,348. At September 30, 2017, the Transit 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*	$ 23,574	$ -
Difference in experience	50,852	8,430
Difference in assumptions	37,081	-
Net difference between projected and actual earnings on pension plan investments**	47,119	-
Changes in proportionate shares	-	89,913
Total	$ 158,626	$ 98,343

*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 December 31, 2017.

**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 December 31:	
2018	$ 15,741
2019	11,728
2020	(7,568)
2021	16,808
Total	$ 36,709

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, 2017, 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, 2017, the County contributed $174,298 to the plan for current premiums and no additional amount to prefund benefits.

Funding Progress – For the year ended December 31, 2017, the County estimated the cost of providing retiree healthcare benefits through an actuarial valuation as of December 31, 2016. Such valuation computes the ARC that represents a level of funding, that if paid on an ongoing basis, is projected to cover the normal cost each year and amortize any UAALs (or funding excess) over a period of 27 years.

As of December 31, 2016, the date of the latest actuarial valuation, participants in the Plan consisted of:

Retirees and beneficiaries currently receiving benefits	44
Active employees	82
	126

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 the healthcare cost trend. Actuarially determined amounts are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedules of funding progress, presented as RSI following the notes to financial statements, will present multiyear trend information about whether the actuarial values of the Plan assets are increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

The benefit obligation represents the actuarial present value of those estimated future benefits that are attributed to employee service rendered December 31. Postretirement benefits include future benefits expected to be paid to or for (1) currently retired or terminated employees and dependents (as defined by the Plan) and (2) active employees and their beneficiaries and dependents after retirement from service. Prior to an active employee's full eligibility date, the postretirement benefit obligation is the portion of the expected postretirement benefit obligation that is attributed to that employee's service rendered to the valuation date.

NOTE 8 - OTHER POST EMPLOYMENT BENEFITS (Continued)

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing 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 Plan's unfunded accrued liability was determined as part of an actuarial valuation of the Plan as of December 31, 2016. Significant actuarial assumptions used in determining the Plan's unfunded accrued liability included (a) a rate of return on the investment of present and future assets of 4.5% per year compounded annually after net investment expenses, (b) projected salary increases of 3.75% per year compounded annually, attributable to inflation.

The County's computed contribution and actual funding is summarized as follows:

Annual required contribution (ARC)	$ 174,298
Interest on net OPEB obligation	92,934
Adjustment to annual required contribution	277,850
Annual OPEB cost (expense)	545,082
Contributions made	(174,298)
Increase in net OPEB obligation	370,784
Net OPEB obligation – beginning of year	3,097,807
Net OPEB obligation – end of year	$ 3,468,591

The Primary Government's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for fiscal years 2015, 2016 and 2017 are as follows:

Fiscal Year End	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
2015	$ 610,578	37%	$ 2,687,592
2016	581,597	42%	3,097,807
2017	545,082	32%	3,468,591

Funded status and Funding Progress. As of December 31, 2016, the actuarial accrued liability for County benefits was $7,312,111, 100% of which was unfunded. The covered payroll (annual payroll of active employees covered by the plan) was unavailable.

The foregoing assumptions are based on the presumption that the Plan will continue. Were the Plan to terminate, different actuarial assumptions and other factors might be applicable in determining the actuarial present value of the postretirement accrued liability.

NOTE 8 - OTHER POST EMPLOYMENT BENEFITS (Continued)

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 January 1, 2015 measurement date, membership in the Plan was comprised of 25 retirees, including 21 Medicare qualified retirees and 20 active employees. 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.

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.

Beginning during the year ended December 31, 2012, the Road Commission advance funded a portion of the liability. Therefore, the financial statements for the trust fund used to account for the assets of the plan are included in the financial statements of the Road Commission.

Funding Policy – 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 required contribution is based on projected pay as-you-go financing requirements, with an additional amount to prefund benefits as determined by the Board of County Road Commissioners. During the year, the Road Commission contributed $254,897 to the plan in the form of premiums and $25,000 as an additional amount to prefund benefits.

Annual OPEB Cost and Net OPEB Obligation – The Road Commission's annual other postemployment benefits (OPEB) cost (expense) is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement No. 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal costs each year and amortize any UAALs (or funding excess) over a period not to exceed 30 years.

NOTE 8 - OTHER POST EMPLOYMENT BENEFITS (Continued)

The following table shows the components of the Road Commission's annual OPEB cost for the year, the amount actually contributed to the plan and changes in the Road Commission's net OPEB obligation to the plan:

Annual required contribution (ARC)	$ 435,952
Interest on net OPEB obligation	138,343
Adjustment to annual required contribution	(128,812)
Annual OPEB cost (expense)	445,482
Contributions made	(254,897)
Advance funding	(25,000)
Increase in net OPEB obligation	165,585
Net OPEB obligation – beginning of year	3,074,282
Net OPEB obligation – end of year	$ 3,239,867

The Road Commission's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation three-year trend is as follows:

Fiscal Year End	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
2015	$ (250,556)	41%	$ 2,902,827
2016	444,951	61%	3,074,282
2017	445,482	63%	3,239,867

Funded status and Funding Progress. As of January 1, 2015, the actuarial accrued liability for Road Commission benefits was $6,758,168, 100% of which was unfunded. The covered payroll (annual payroll of active employees covered by the plan) was $1,411,512, and the ratio of the unfunded actuarial accrued liability to the covered payroll was 473%.

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 the healthcare cost trend. Amounts determined regarding the funded status of the plan and the ARC of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

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 following simplifying assumptions were made:

NOTE 8 - OTHER POST EMPLOYMENT BENEFITS (Continued)

Retirement age for active employees – Based on the historical average retirement age for the covered group, active plan members were assumed to retire at various ages ranging from 55 to 65. These assumptions are consistent with the first subsequent year in which the member would qualify for benefits. Employees of the Road Commission are eligible to participate in the Retiree Health Care Plan upon retirement at age 55 with 30 years of service, age 60 with 25 years of service or age 62 with any years of service.

Marital status – Marital status of members at the calculation date was assumed to continue throughout retirement.

Mortality – Life expectancies were based on mortality tables from the United States Social Security Administration. The 2011 Period Life Table for males and females was used.

Turnover – Non-group-specific age based turnover data from GASB Statement No. 45 were used as the basis for assigning active members a probability of remaining employed until the assumed retirement age and for developing an expected future working lifetime assumption for purposes of allocating to periods the present value of total benefits to be paid.

Healthcare cost trend rate – The expected rate of increase in healthcare insurance premiums was based on projections of the Office of the Actuary at the Centers for Medicare & Medicaid Services. A rate of 3.1% initially, with gradual increases and decreases through 2021, leveling to an ultimate rate of 4.7% after six (6) years was used.

Healthcare premiums – Health insurance premiums for employees and retirees that were paid in 2014 were used as the basis for calculation of the present value of total benefits to be paid.

Inflation rate – The expected long-term inflation assumption of 2.8% was based on projected changes in the Consumer Price Index for Urban Wage Earners and Clerical Workers (CPI-W) in the 2014 Annual Report of the Board of Trustees of the Federal Old-Age and Survivors Insurance and Federal Disability Insurance Trust Funds for an intermediate growth scenario.

Payroll growth rate – The expected long-term payroll growth rate was assumed to equal the rate of inflation.

COMPONENT UNIT – GLADWIN CITY-COUNTY TRANSIT

As authorized by the Housing Commission Board, the Housing Commission has elected to provide postemployment healthcare benefits to certain retirees. The Housing Commission's employees become eligible for postemployment healthcare benefits if they retire with 30 years of service at the Housing Commission. Currently, two retirees are eligible to receive healthcare benefits from the Transit. The Housing Commission pays 90% of the cost of the health insurance coverage for these retirees. The amount expensed for the year ended September 30, 2017 was $15,317.

The Housing Commission is required by GASB Statement No. 45 to make contributions into a trust to cover the future costs of providing postemployment benefits. However, due to the substantial cost to obtain an actuarial valuation and establish such a trust, coupled with the immateriality of the annual costs of providing such coverage, the Housing Commission has elected to continue to fund this plan on a pay-as-you-go basis. The effects of noncompliance with GASB Statement No. 45 are not material to the Transit and the Housing Commission as a whole.

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, $100 - $250 and $1,000, respectively. 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, 2017.

PRIMARY GOVERNMENT	
Governmental Activities	
Specific Fund Purposes	$ 4,749,158
COMPONENT UNITS	
City/County Transit	
Restricted for Other Purposes	$ 122,149
Board of Public Works	
Restricted for Debt Service	$ 1,574
Board of Public Works	
Restricted for Capital Projects	$ 244,111

Required Supplementary Information

Employee Retirement Plan
Schedule of Changes in the Employers' Net Pension Liability and Related Ratios
For the Year Ended December 31, 2017

Primary Government - Pension Plan Trust

	2015	2016	2017
Total pension liability			
Service cost	$ 412,408	$ 409,864	$ 441,552
Interest	1,569,370	1,644,938	1,758,130
Difference between expected and acutal experience	-	94,615	52,225
Changes of assumptions	-	1,161,028	-
Other	(7,401)	(133,513)	49,672
Benefit payments, including refund of member contributions	(1,017,989)	(1,096,266)	(1,213,335)
Net change in total pension liability	956,388	2,080,666	1,088,244
Total pension liability - beginning	19,325,458	20,281,846	22,362,512
Total pension liability - ending	$ 20,281,846	$ 22,362,512	$ 23,450,756
Plan fiduciary net position			
Contributions - employer	$ 609,169	$ 577,523	$ 679,332
Contributions - employee	164,714	174,133	177,721
Net investment income	(210,882)	1,540,528	1,945,469
Benefit payments, including refunds of member contributions	(1,017,989)	(1,096,266)	(1,213,335)
Other	-	-	2
Administrative expense	(30,827)	(30,395)	(30,808)
Net change in plan fiduciary net position	(485,815)	1,165,523	1,558,381
Plan fiduciary net position - beginning	14,078,802	13,592,987	14,758,510
Plan fiduciary net position - ending	$ 13,592,987	$ 14,758,510	$ 16,316,891
Net pension liability - ending	$ 6,688,859	$ 7,604,002	$ 7,133,865
Plan fiduciary net position as a percentage of the total pension liability	67.02%	66.00%	69.58%
Covered - employee payroll	$ 3,387,358	$ 3,382,771	$ 3,710,408

Employee Retirement System
Schedule of Contributions
For the Year Ended December 31, 2017

	2015	2016	2017
Actuarially determined contribution	$ 549,097	$ 577,523	$ 679,332
Contributions in relation to the actuarially determined contribution	523,929	577,523	679,332
Contribution deficiency (excess)	$ 25,168	$ -	$ -
Covered - employee payroll	$ 3,387,358	$ 3,382,771	$ 3,710,408
Contributions as a percentage of covered-employee payroll	15.47%	17.07%	18.31%

Notes to Schedule:

Valuation date: December 31, 2016

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	7.25%
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.

Employee Retirement and Benefit Systems
Schedule of Funding Progress
December 31, 2017

Health Plan:

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) - Entry Age (b)	Unfunded AAL (UAAL) (b – a)	Funded Ratio (a / b)	Covered Payroll (c)	UAAL as a Percent of Covered Payroll ((b – a) / c)
			Primary Government /Component Units			
2007	$ -	$ 6,628,963	$ (6,628,963)	0.0%	$ 3,496,563	(189.3)%
2010	$ -	$ 6,644,136	$ (6,644,136)	0.0%	$ 3,596,473	(185.0)%
2016	$ -	$ 7,312,111	$ (7,312,111)	0.0%	$ 3,298,735	(221.7)%
			Gladwin County Road Commission			
2010	$ -	$ 12,657,391	$ 12,657,391	0.00%	$ 1,402,155	903%
2013	$ 25,000	$ 15,233,388	$ 15,208,388	0.16%	$ 1,378,026	1104%
2015	$ 84,369	$ 6,758,168	$ 6,673,799	1.25%	$ 1,411,512	473%

Required Supplementary Information
Budgetary Comparison Schedule
General Fund
For the Year Ended December 31, 2017

	Budgeted Amounts			Variance with Final Budget - Positive
	Original	Final	Actual Amounts	(Negative)
REVENUES:				
Taxes	$ 4,450,356	$ 4,463,655	$ 4,580,289	$ 116,634
Licenses and Permits	313,050	364,920	375,326	10,406
Federal	258,856	266,475	259,250	(7,225)
State	999,066	1,013,362	915,508	(97,854)
Charges for Services	1,353,175	1,436,932	1,369,610	(67,322)
Fines and Forfeits	3,000	3,000	16,372	13,372
Interest and Rents	85,710	85,710	102,159	16,449
Reimbursements	240,819	284,957	288,648	3,691
Other Revenue	139,643	283,456	258,982	(24,474)
TOTAL REVENUES	7,843,675	8,202,467	8,166,144	(36,323)
EXPENDITURES:				
Legislative				
Board of commissioners	173,852	193,766	180,883	12,883
Judicial				
Circuit court	418,719	417,647	393,518	24,129
District court	530,521	537,124	530,035	7,089
District court - P.I.T.	3,000	5,000	5,000	-
Friend of the court	356,712	340,675	303,570	37,105
Jury	430	430	318	112
Law Library	9,000	9,000	9,053	(53)
Probate court	358,725	341,961	339,694	2,267
Circuit court probation	3,500	1,881	1,879	2
Total Judicial	1,680,607	1,653,718	1,583,067	70,651
General Government				
Elections	16,775	17,484	14,555	2,929
Clerk	247,632	305,235	314,511	(9,276)
Equalization	153,231	158,567	156,669	1,898
GIS	9,800	14,065	11,198	2,867
Prosecuting attorney	419,081	391,310	375,612	15,698
Register of deeds	160,026	165,565	169,741	(4,176)
Treasurer	224,216	242,928	253,573	(10,645)
State survey & remonumentation	46,702	46,702	36,622	10,080
Cooperative extension	96,533	95,434	93,276	2,158
Computers	107,795	141,012	94,754	46,258
Building and grounds	280,787	285,788	284,202	1,586
Drain commission	50,495	51,386	50,808	578
Duplicator	53,400	58,203	63,224	(5,021)
Telephone contract	7,000	38,182	40,685	(2,503)
Mail department	38,000	50,082	49,655	427
Audit	30,000	30,000	29,395	605
Total General Government	1,941,473	2,091,943	2,038,480	53,463

Required Supplementary Information
Budgetary Comparison Schedule
General Fund
For the Year Ended December 31, 2017

	Budgeted Amounts			Variance with Final Budget - Positive
	Original	Final	Actual Amounts	(Negative)
Public Safety				
Sheriff department	1,101,407	1,130,184	1,193,391	(63,207)
Traffic enforcement	92,169	92,169	68,929	23,240
Secondary road patrol	86,485	88,917	89,739	(822)
Marine	1,500	6,316	6,314	2
Courthouse security	59,600	59,350	59,553	(203)
Jail	1,236,214	1,265,670	1,303,432	(37,762)
Inmate meals	144,000	149,535	155,608	(6,073)
Construction code	208,479	209,962	222,096	(12,134)
Planning commission	2,200	2,639	3,872	(1,233)
Zoning department	29,787	30,582	28,628	1,954
911	732,996	773,907	756,783	17,124
Emergency management	61,369	63,549	59,980	3,569
Animal control	56,723	65,058	70,146	(5,088)
Total Public Safety	3,812,929	3,937,838	4,018,471	(80,633)
Public Works				
DPW	900	900	538	362
Drains at large	8,000	8,000	-	8,000
Total Public Works	8,900	8,900	538	8,362
Health and Welfare				
Public health	180,121	180,121	179,739	382
Contagious disease	500	500	120	380
Substance abuse	36,333	36,333	38,955	(2,622)
Mental health	91,531	91,531	91,531	-
Mental health guardianship	12,620	12,620	15,228	(2,608)
Veterans	86,311	79,047	61,865	17,182
Soldiers & sailors	1,260	1,260	2,566	(1,306)
Medical examiner	66,700	67,571	78,440	(10,869)
Total Health and Welfare	475,376	468,983	468,444	539
Recreation & Culture				
Parks	3,500	3,500	2,194	1,306
Other				
Insurance and bonds	316,432	316,432	325,103	(8,671)
Health insurance	116,899	145,311	153,729	(8,418)
Retirement	30,000	30,000	30,000	-
Contingencies	-	2,590	-	2,590
City/County airport	25,000	27,500	25,000	2,500
Total Other	488,331	521,833	533,832	(11,999)
Capital Outlay	110,422	222,807	224,466	(1,659)
Total Expenditures	6~~8~~7,695,390	9,103,288	9,050,375	52,913

Required Supplementary Information
Budgetary Comparison Schedule
General Fund
For the Year Ended December 31, 2017

	Budgeted Amounts			Variance with Final Budget - Positive
	Original	Final	Actual Amounts	(Negative)
Excess (Deficiency) of revenues over expenditures	(851,715)	(900,821)	(884,231)	16,590
OTHER FINANCING SOURCES & (USES):				
Transfers In	1,150,967	1,200,073	1,104,548	(95,525)
Transfers Out	(291,983)	(291,983)	(205,364)	86,619
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	$ 7,269	$ 7,269	14,953	$ 7,684
FUND BALANCE, JANUARY 1			891,050	
FUND BALANCE, DECEMBER 31			$ 906,003	

Required Supplementary Information
Budgetary Comparison Schedule
Emergency Medical Services Fund
For the Year Ended December 31, 2017

	Budgeted Amounts			Variance with Final Budget - Positive
	Original	Final	Actual Amounts	(Negative)
REVENUES:				
Taxes	$ -	$ -	$ 467,084	$ 467,084
Interest and Rents	-	-	11,536	11,536
TOTAL REVENUES	-	-	478,620	478,620
EXPENDITURES:				
Health & Welfare	-	-	627,463	(627,463)
TOTAL EXPENDITURES	-	-	627,463	(627,463)
EXCESS OF REVENUES OVER EXPENDITURES	$ -	$ -	(148,843)	$ (148,843)
FUND BALANCE, JANUARY 1			2,424,085	
FUND BALANCE, DECEMBER 31			$ 2,275,242	

Required Supplementary Information
Budgetary Comparison Schedule
E 911 Millage Fund
For the Year Ended December 31, 2017

	Budgeted Amounts			Variance with Final Budget - Positive
	Original	Final	Actual Amounts	(Negative)
REVENUES:				
Taxes	$ 709,044	$ 709,044	$ 712,014	$ 2,970
Interest and Rents	830	830	3,804	2,974
TOTAL REVENUES	709,874	709,874	715,818	5,944
EXPENDITURES:				
Public Safety	3,600	3,600	2,876	724
TOTAL EXPENDITURES	3,600	3,600	2,876	724
EXCESS OF REVENUES OVER EXPENDITURES	706,274	706,274	712,942	6,668
OTHER FINANCING SOURCES & (USES)				
Transfers to other funds	(732,996)	(732,996)	(734,196)	(1,200)
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	$ (26,722)	$ (26,722)	(21,254)	$ 5,468
FUND BALANCE, JANUARY 1			821,659	
FUND BALANCE, DECEMBER 31			$ 800,405	

Required Supplementary Information
Budgetary Comparison Schedule
Wireless E 911 Fund
For the Year Ended December 31, 2017

	Budgeted Amounts			Variance with Final Budget - Positive
	Original	Final	Actual Amounts	(Negative)
REVENUES:				
State	$ 154,900	$ 154,900	$ 198,941	$ 44,041
Interest and Rents	2,200	2,200	1,730	(470)
TOTAL REVENUES	157,100	157,100	200,671	43,571
EXPENDITURES:				
Public Safety	157,100	157,100	131,586	25,514
TOTAL EXPENDITURES	157,100	157,100	131,586	25,514
EXCESS OF REVENUES OVER EXPENDITURES	-	-	69,085	69,085
OTHER FINANCING SOURCES & (USES)				
Transfers to other funds	-	-	(6,600)	(6,600)
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	$ -	$ -	62,485	$ 62,485
FUND BALANCE, JANUARY 1			774,552	
FUND BALANCE, DECEMBER 31			$ 837,037	

Required Supplementary Information
Budgetary Comparison Schedule
Senior Citizens Program Fund
For the Year Ended December 31, 2017

	Budgeted Amounts			Variance with Final Budget - Positive
	Original	Final	Actual Amounts	(Negative)
REVENUES:				
Taxes	$ -	$ -	$ 466,515	$ 466,515
Interest and Rents	-	-	147	147
TOTAL REVENUES	-	-	466,662	466,662
EXPENDITURES:				
Health & Welfare	-	-	492,753	(492,753)
TOTAL EXPENDITURES	-	-	492,753	(492,753)
EXCESS OF REVENUES OVER EXPENDITURES	$ -	$ -	(26,091)	$ (26,091)
FUND BALANCE, JANUARY 1			88,250	
FUND BALANCE, DECEMBER 31			$ 62,159	

Other Information

Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2017

	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	$ 163,116	$ 20,468	$ 69,381	$ 9,500	$ 19,022	$ 657	$ 65,786	$ 59,009
Accounts Receivable	-	-	-	-	-	-	44,759	-
Taxes Receivable	-	168,567	-	-	-	-	-	-
Due from Other Governmental Units	-	-	-	-	3,000	-	-	-
TOTAL ASSETS	$ 163,116	$ 189,035	$ 69,381	$ 9,500	$ 22,022	$ 657	$ 110,545	$ 59,009
LIABILITIES:								
Accounts Payable	$ -	$ -	$ -	$ -	$ -	$ -	$ 3,000	$ -
TOTAL LIABILITIES	-	-	-	-	-	-	3,000	-
DEFERRED INFLOWS OF RESOURCES:								
Property Taxes Levied for Subsequent Period	-	189,035	-	-	-	-	-	-
Other State Grants	-	-	-	-	-	-	44,759	-
TOTAL DEFERRED INFLOWS OF RESOURCES	-	189,035	-	-	-	-	44,759	-
FUND BALANCES:								
Restricted	163,116	-	69,381	9,500	22,022	657	62,786	59,009
Committed	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-
TOTAL FUND BALANCES	163,116	-	69,381	9,500	22,022	657	62,786	59,009
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	$ 163,116	$ 189,035	$ 69,381	$ 9,500	$ 22,022	$ 657	$ 110,545	$ 59,009

Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2017

	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	$ 33,647	$ 38,563	$ 28,709	$ 6,320	$ -	$ 44,807	$ 249,147
Accounts Receivable	-	-	-	-	-	-	-	-
Taxes Receivable	-	-	-	-	-	-	-	-
Due from Other Governmental Units	-	-	-	-	-	-	-	-
TOTAL ASSETS	$ 1,301	$ 33,647	$ 38,563	$ 28,709	$ 6,320	$ -	$ 44,807	$ 249,147
LIABILITIES:								
Accounts Payable	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,450
TOTAL LIABILITIES	-	-	-	-	-	-	-	2,450
DEFERRED INFLOWS OF RESOURCES:								
Property Taxes Levied for Subsequent Period	-	-	-	-	-	-	-	-
Other State Grants	-	-	-	-	-	-	-	-
TOTAL DEFERRED INFLOWS OF RESOURCES	-	-	-	-	-	-	-	-
FUND BALANCES:								
Restricted	1,301	33,647	38,563	28,709	6,320	-	-	246,697
Committed	-	-	-	-	-	-	44,807	-
Assigned	-	-	-	-	-	-	-	-
TOTAL FUND BALANCES	1,301	33,647	38,563	28,709	6,320	-	44,807	246,697
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	$ 1,301	$ 33,647	$ 38,563	$ 28,709	$ 6,320	$ -	$ 44,807	$ 249,147

Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2017

	Special Revenue Funds							
	Commissary	Sheriff Training	Jail Telephone	Project Fresh	DHS - Child Care	Probate Court Child Care	Veterans	Veterans Brouillard
ASSETS:								
Cash and Equivalents	$ 20,219	$ 8,838	$ 17,669	$ 1,930	$ 3,290	$ 7,715	$ -	$ 17,396
Accounts Receivable	-	-	-	-	-	2,161	-	-
Taxes Receivable	-	-	-	-	-	-	-	-
Due from Other Governmental Units	-	-	-	-	-	-	-	-
TOTAL ASSETS	$ 20,219	$ 8,838	$ 17,669	$ 1,930	$ 3,290	$ 9,876	$ -	$ 17,396
LIABILITIES:								
Accounts Payable	$ -	$ -	$ 316	$ -	$ 2,152	$ 4,598	$ -	$ -
TOTAL LIABILITIES	-	-	316	-	2,152	4,598	-	-
DEFERRED INFLOWS OF RESOURCES:								
Property Taxes Levied for Subsequent Period	-	-	-	-	-	-	-	-
Other State Grants	-	-	-	-	-	-	-	-
TOTAL DEFERRED INFLOWS OF RESOURCES	-	-	-	-	-	-	-	-
FUND BALANCES:								
Restricted	-	8,838	17,353	-	1,138	5,278	-	-
Committed	-	-	-	-	-	-	-	-
Assigned	20,219	-	-	1,930	-	-	-	17,396
TOTAL FUND BALANCES	20,219	8,838	17,353	1,930	1,138	5,278	-	17,396
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	$ 20,219	$ 8,838	$ 17,669	$ 1,930	$ 3,290	$ 9,876	$ -	$ 17,396

Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2017

	Special Revenue Funds	
	Disaster Contingency	Totals
ASSETS:		
Cash and Equivalents	$ 2,501	$ 888,991
Accounts Receivable	-	46,920
Taxes Receivable	-	168,567
Due from Other Governmental Units	-	3,000
TOTAL ASSETS	$ 2,501	$ 1,107,478
LIABILITIES:		
Accounts Payable	$ -	$ 12,516
TOTAL LIABILITIES	-	12,516
DEFERRED INFLOWS OF RESOURCES:		
Property Taxes Levied for Subsequent Period	-	189,035
Other State Grants	-	44,759
TOTAL DEFERRED INFLOWS OF RESOURCES	-	233,794
FUND BALANCES:		
Restricted	-	774,315
Committed	-	44,807
Assigned	2,501	42,046
TOTAL FUND BALANCES	2,501	861,168
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	$ 2,501	$ 1,107,478

Combining Statement of Revenues, Expenditures, and Changes in Fund Balance - Nonmajor Governmental Funds
For the Year Ended December 31, 2017

	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:								
Federal	$ 79,501	$ -	$ -	$ -	$ 16,500	$ -	$ -	$ -
State	17,668	-	-	-	-	-	-	-
Charges for Services	5,959	-	-	-	-	-	15,734	40,435
Interest and Rents	-	-	219	6,000	49	-	-	59
Other Revenue	-	-	-	-	-	-	-	-
TOTAL REVENUES	103,128	-	219	6,000	16,549	-	15,734	40,494
EXPENDITURES:								
Judicial	-	-	-	-	-	-	-	-
General Government	-	-	-	-	-	2,533	-	36,153
Public Safety	-	-	-	-	-	-	-	-
Health and Welfare	-	-	31,819	-	-	-	-	-
Community and Economic Development	-	-	-	-	23,422	-	6,271	-
Recreation and Culture	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	-	-	31,819	-	23,422	2,533	6,271	36,153
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	103,128	-	(31,600)	6,000	(6,873)	(2,533)	9,463	4,341
OTHER FINANCING SOURCES (USES):								
Operating Transfers In	-	-	-	-	7,500	-	-	-
Operating Transfers Out	(68,000)	-	-	-	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	35,128	-	(31,600)	6,000	627	(2,533)	9,463	4,341
FUND BALANCES, BEGINNING OF YEAR	127,988	-	100,981	3,500	21,395	3,190	53,323	54,668
FUND BALANCES, END OF YEAR	$ 163,116	$ -	$ 69,381	$ 9,500	$ 22,022	$ 657	$ 62,786	$ 59,009

Combining Statement of Revenues, Expenditures, and Changes in Fund Balance - Nonmajor Governmental Funds
For the Year Ended December 31, 2017

	Special Revenue Funds							
	FEMA Flood Mapping	Marriage Counseling	Concealed Pistol	Corrections Officer Training	Drug Enforcement	County Library	CDBG	E-911 4% Surcharge
REVENUES:								
Federal	$ -	$ -	$ -	$ -	$ -	$ -	$ 41,017	$ -
State	-	-	-	-	-	-	-	-
Charges for Services	-	2,160	15,190	8,207	500	-	37,279	117,063
Interest and Rents	-	-	-	-	-	-	8	330
Other Revenue	-	-	-	-	-	-	-	-
TOTAL REVENUES	-	2,160	15,190	8,207	500	-	78,304	117,393
EXPENDITURES:								
Judicial	-	2,232	-	-	-	-	-	-
General Government	-	-	-	-	-	-	-	-
Public Safety	-	-	4,873	6,356	416	-	-	61,968
Health and Welfare	-	-	-	-	-	-	-	-
Community and Economic Development	-	-	-	-	-	-	64,445	-
Recreation and Culture	-	-	-	-	-	22,255	-	-
TOTAL EXPENDITURES	-	2,232	4,873	6,356	416	22,255	64,445	61,968
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	(72)	10,317	1,851	84	(22,255)	13,859	55,425
OTHER FINANCING SOURCES (USES):								
Operating Transfers In	-	-	-	-	-	-	-	-
Operating Transfers Out	-	-	-	-	-	-	-	(6,600)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	-	(72)	10,317	1,851	84	(22,255)	13,859	48,825
FUND BALANCES, BEGINNING OF YEAR	1,301	33,719	28,246	26,858	6,236	22,255	30,948	197,872
FUND BALANCES, END OF YEAR	$ 1,301	$ 33,647	$ 38,563	$ 28,709	$ 6,320	$ -	$ 44,807	$ 246,697

Combining Statement of Revenues, Expenditures, and Changes in Fund Balance - Nonmajor Governmental Funds
For the Year Ended December 31, 2017

	Special Revenue Funds							
	Commissary	Sheriff Training	Jail Telephone	Project Fresh	DHS - Child Care	Probate Court - Child Care	Veterans	Veterans Brouillard
REVENUES:								
Federal	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
State	-	2,705	-	-	59,020	59,545	634	4,625
Charges for Services	23,382	-	13,131	-	-	-	-	-
Interest and Rents	-	-	-	-	-	-	-	-
Other Revenue	-	-	-	-	9,173	4,339	-	4,995
TOTAL REVENUES	23,382	2,705	13,131	-	68,193	63,884	634	9,620
EXPENDITURES:								
Judicial	-	-	-	-	-	-	-	-
General Government	-	-	-	-	-	-	-	-
Public Safety	27,819	1,847	37,689	-	-	-	-	-
Health and Welfare	-	-	-	-	105,967	152,855	860	7,995
Community and Economic Development	-	-	-	-	-	-	-	-
Recreation and Culture	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	27,819	1,847	37,689	-	105,967	152,855	860	7,995
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(4,437)	858	(24,558)	-	(37,774)	(88,971)	(226)	1,625
OTHER FINANCING SOURCES (USES):								
Operating Transfers In	-	-	-	-	45,000	50,000	-	-
Operating Transfers Out	-	-	-	-	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(4,437)	858	(24,558)	-	7,226	(38,971)	(226)	1,625
FUND BALANCES, BEGINNING OF YEAR	24,656	7,980	41,911	1,930	(6,088)	44,249	226	15,771
FUND BALANCES, END OF YEAR	$ 20,219	$ 8,838	$ 17,353	$ 1,930	$ 1,138	$ 5,278	$ -	$ 17,396

Combining Statement of Revenues, Expenditures, and Changes in Fund Balance - Nonmajor Governmental Funds
For the Year Ended December 31, 2017

	Special Revenue Fund	
	Disaster Contingency	Totals
REVENUES:		
Federal	$ 2,501	$ 139,519
State	-	144,197
Charges for Services	-	279,040
Interest and Rents	-	6,665
Other Revenue	-	18,507
TOTAL REVENUES	2,501	587,928
EXPENDITURES:		
Judicial	-	2,232
General Government	-	38,686
Public Safety	-	140,968
Health and Welfare	-	299,496
Community and Economic Development	-	94,138
Recreation and Culture	-	22,255
TOTAL EXPENDITURES	-	597,775
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	2,501	(9,847)
OTHER FINANCING SOURCES (USES):		
Operating Transfers In	-	102,500
Operating Transfers Out	-	(74,600)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	2,501	18,053
FUND BALANCES, BEGINNING OF YEAR	-	843,115
FUND BALANCES, END OF YEAR	$ 2,501	$ 861,168

Combining Statement of Net Position
Nonmajor Enterprise Funds
December 31, 2017

	Unallocated Tax Revolving	2012 Tax Revolving	2013 Tax Revolving	2014 Tax Revolving	2015 Tax Revolving	2016 Tax Revolving	Totals
ASSETS:							
Cash and Equivalents	$ 207,954	$ 36	$ 84,380	$ 405,056	$ 382,606	$ 62,111	$ 1,142,143
Taxes Receivable	18,415	-	-	9,179	9,708	217,474	254,776
Due from Other Funds	-	-	150,000	-	-	-	150,000
Due from Other Governmental Units	-	-	-	-	1,007	14,295	15,302
TOTAL ASSETS	$ 226,369	$ 36	$ 234,380	$ 414,235	$ 393,321	$ 293,880	$ 1,562,221
LIABILITIES:							
Due to Other Funds	$ -	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL LIABILITIES	-	-	-	-	-	-	-
NET POSITION:							
Unrestricted	226,369	36	234,380	414,235	393,321	293,880	1,562,221
TOTAL NET POSITION	226,369	36	234,380	414,235	393,321	293,880	1,562,221
TOTAL LIABILITIES AND NET POSITION	$ 226,369	$ 36	$ 234,380	$ 414,235	$ 393,321	$ 293,880	$ 1,562,221

Combining Statement of Revenues, Expenses and Changes in Net Position - Nonmajor Enterprise Funds
For the Year Ended December 31, 2017

	Unallocated Tax Revolving	2012 Tax Revolving	2013 Tax Revolving	2014 Tax Revolving	2015 Tax Revolving	2016 Tax Revolving	Totals
OPERATING REVENUES:							
Interest and Penalties on Taxes	$ 7,836	$ -	$ -	$ 3,065	$ 84,001	$ 154,100	$ 249,002
Administrative Fees	-	-	-	1,561	23,041	36,338	60,940
Total Operating Revenues	7,836	-	-	4,626	107,042	190,438	309,942
OPERATING EXPENSES:							
Other Supplies & Expenses	-	-	-	-	24,711	-	24,711
Total Operating Expenses	-	-	-	-	24,711	-	24,711
OPERATING INCOME (LOSS)	7,836	-	-	4,626	82,331	190,438	285,231
NON-OPERATING REVENUES (EXPENSES):							
Interest Income	133	-	152	179	305	93	862
Interest Expense	-	-	-	-	-	(3,415)	(3,415)
Total Non-Operating Revenues (Expenses)	133	-	152	179	305	(3,322)	(2,553)
Income (Loss) Before Transfers	7,969	-	152	4,805	82,636	187,116	282,678
Other Financing Sources (Uses)							
Operating Transfers Out	(143,288)	-	-	-	-	-	(143,288)
Total Other Financing Sources (Uses)	(143,288)	-	-	-	-	-	(143,288)
CHANGE IN NET POSITION	(135,319)	-	152	4,805	82,636	187,116	139,390
NET POSITION, BEGINNING OF YEAR	361,688	36	234,228	409,430	310,685	106,764	1,422,831
NET POSITION, END OF YEAR	$ 226,369	$ 36	$ 234,380	$ 414,235	$ 393,321	$ 293,880	$ 1,562,221

Combining Statement of Cash Flows
Nonmajor Enterprise Funds
For the Year Ended December 31, 2017

	Unallocated Tax Revolving	Delinquent Tax 2012	Delinquent Tax 2013	Delinquent Tax 2014	Delinquent Tax 2015	Delinquent Tax 2016	Totals
Cash Flows From Operating Activities:							
Cash Received from Customers	$ 18,693	$ -	$ 4,971	$ 289,722	$ 395,789	$ 1,096,323	$ 1,805,498
Cash Received from Other Funds	-	-	-	-	-	-	-
Cash Paid to Vendors	-	-	-	-	(24,711)	-	(24,711)
Cash Paid to Other Funds	-	-	(150,000)	-	-	(266,855)	(416,855)
Net Cash Provided (Used) by Operating Activities	18,693	-	(145,029)	289,722	371,078	829,468	1,363,932
Cash Flows From Noncapital Financing Activities:							
Operating Transfers Out	(143,288)	-	-	-	-	-	(143,288)
Net Cash Provided (Used) by Non-Capital Financing Activities	(143,288)	-	-	-	-	-	(143,288)
Cash Flows From Capital and Related Financing Activities:							
Principal Payments	-	-	-	-	-	(852,864)	(852,864)
Interest Payments	-	-	-	-	-	(3,415)	(3,415)
Net Cash Provided (Used) by Capital and Realted Financing Activities	-	-	-	-	-	(856,279)	(856,279)
Cash Flows from Investing Activities:							
Interest on Deposits	133	-	152	179	305	93	862
Net Cash Provided (Used) by Investing Activities	133	-	152	179	305	93	862
Net Increase (Decrease) in Cash and Equivalents	(124,462)	-	(144,877)	289,901	371,383	(26,718)	365,227
Cash and Equivalents - Beginning of Year	332,416	36	229,257	115,155	11,223	88,829	776,916
Cash and Equivalents - End of Year	$ 207,954	$ 36	$ 84,380	$ 405,056	$ 382,606	$ 62,111	$ 1,142,143
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:							
Operating Income (Loss)	$ 7,836	$ -	$ -	$ 4,626	$ 82,331	$ 190,438	$ 285,231
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:							
Change in Assets and Liabilities:							
(Increase) Decrease in Assets							
Receivables	10,857	-	-	8,893	226,897	821,801	1,068,448
Due From Other Funds	-	-	(150,000)	266,855	-	-	116,855
Due from Other Governmental Units	-	-	4,971	9,348	61,850	84,084	160,253
(Decrease) Increase in Liabilities							
Due to Other Funds	-	-	-	-	-	(266,855)	(266,855)
Net Cash Provided (Used) by Operating Activities	$ 18,693	$ -	$ (145,029)	$ 289,722	$ 371,078	$ 829,468	$ 1,363,932

Combining Statement of Net Position
Fiduciary Funds
December 31, 2017

	Trust and Agency	Library Fund (Penal Fines)	Inmate Trust	Totals
ASSETS:				
Cash and Equivalents	$ 128,402	$ 8,902	$ 32,954	$ 170,258
LIABILITIES:				
Due to Other Governmental Units	$ 59,088	$ 8,902	$ -	$ 67,990
Due to Individuals and Agencies	69,314	-	32,954	102,268
TOTAL LIABILITIES	$ 128,402	$ 8,902	$ 32,954	$ 170,258

Combining Balance Sheet
Component Unit - Drainage Districts
December 31, 2017

	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	$ 371,842	$ 47,008	$ 6,347	$ 833	$ 84,443	$ 377,832	$ 149,529	$ 1,037,834
Receivables								
Special Assessments	31,719	-	-	-	14,807	736,790	330,225	1,113,541
Due from Other Funds	65,255	39,110	-	55,500	-	-	-	159,865
TOTAL ASSETS	$ 468,816	$ 86,118	$ 6,347	$ 56,333	$ 99,250	$ 1,114,622	$ 479,754	$ 2,311,240
LIABILITIES:								
Due to Other Funds	$ 104,365	$ -	$ -	$ -	$ 40,500	$ -	$ 15,000	$ 159,865
Due to Other Governmental Units	-	6,300	-	-	-	-	-	6,300
TOTAL LIABILITIES	104,365	6,300	-	-	40,500	-	15,000	166,165
DEFERRED INFLOWS OF RESOURCES:								
Unavailable Revenue	31,719	-	-	-	14,807	736,790	330,225	1,113,541
FUND BALANCES:								
Restricted for Debt Service	-	-	-	-	-	377,832	-	377,832
Committed for Capital Improvements	332,732	79,818	6,347	56,333	43,943	-	134,529	653,702
TOTAL FUND BALANCES	332,732	79,818	6,347	56,333	43,943	377,832	134,529	1,031,534
TOTAL LIABILITIES, DEFERRED INFLOWS RESOURCES, AND FUND BALANCES	$ 468,816	$ 86,118	$ 6,347	$ 56,333	$ 99,250	$ 1,114,622	$ 479,754	$ 2,311,240

Reconciliation of the Combining Balance Sheet to the Statement of Net Position - Component Unit - Drainage Districts
December 31, 2017

Total fund balances - governmental funds		$ 1,031,534
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		1,420,693
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		1,113,541
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	(1,175,000)	
Accrued interest payable	(5,521)	
		(1,180,521)
Net position of governmental activities		$ 2,385,247

Combining Statement of Revenues, Expenditures and Changes in Fund Balance - Component Unit - Drainage Districts
For the Year Ended December 31, 2017

	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	$ 36,792	$ -	$ 1,100	$ -	$ 16,971	$ 160,517	$ 402,065	$ 617,445
Interest	188	-	5	6	47	416	185	847
Total Revenues	36,980	-	1,105	6	17,018	160,933	402,250	618,292
EXPENDITURES								
Public works	7,008	1	-	-	25,079	432	386,380	418,900
Debt Service	-	-	-	-	-	143,781	-	143,781
Total Expenditures	7,008	1	-	-	25,079	144,213	386,380	562,681
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	29,972	(1)	1,105	6	(8,061)	16,720	15,870	55,611
FUND BALANCES, BEGINNING OF YEAR	302,760	79,819	5,242	56,327	52,004	361,112	118,659	975,923
FUND BALANCES, END OF YEAR	$ 332,732	$ 79,818	$ 6,347	$ 56,333	$ 43,943	$ 377,832	$ 134,529	$ 1,031,534

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, 2017

Net changes in fund balances - total governmental funds		$ 55,611
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)
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	297	
Note principal retirement	75,000	
		75,297
Changes in net position of governmental activities		$ 98,620

Combining Balance Sheet
Component Unit - Board of Public Works
December 31, 2017

	Public Works	Gladwin City 1996 Water/Sewage Debt	Gladwin City 1996 Water/Sewage Debt	Totals
ASSETS:				
Cash and Equivalents	$ 161,573	$ 1,568	$ 6	$ 163,147
TOTAL ASSETS	$ 161,573	$ 1,568	$ 6	$ 163,147
LIABILITIES:				
Accounts Payable	$ -	$ -	$ -	$ -
FUND BALANCES:				
Restricted for:				
Debt Service	-	1,568	6	1,574
Capital Projects	161,573	-	-	161,573
TOTAL FUND BALANCES	161,573	1,568	6	163,147
TOTAL LIABILITIES AND FUND BALANCES	$ 161,573	$ 1,568	$ 6	$ 163,147

Reconciliation of the Combining Balance Sheet to the Statement of Net Position - Component Unit - Board of Public Works
December 31, 2017

Total fund balances - governmental funds		$ 163,147
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		373,953
Long-term liabilities are not due and payable in the current period and therefore are not reported as liabilities in the funds.		
Direct obligations	(285,000)	
Accrued interest payable	(6,415)	
		(291,415)
Net position of governmental activities		$ 245,685

Combining Statement of Revenues, Expenditures, and Changes in Fund Balance - Component Unit - Board of Public Works
For the Year Ended December 31, 2017

	Public Works	Gladwin City 1996 Water/Sewage Debt	Gladwin City 1996 Water/Sewage Debt	Totals
REVENUES:				
Intergovernmental	$ -	$ 101,570	$ -	$ 101,570
Interest on Investments	-	10	-	10
Total Revenues	-	101,580	-	101,580
EXPENDITURES:				
Debt Service	11,506	101,570	-	113,076
Total Expenditures	11,506	101,570	-	113,076
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(11,506)	10	-	(11,496)
FUND BALANCES, BEGINNING OF YEAR	173,079	1,558	6	174,643
FUND BALANCES, END OF YEAR	$ 161,573	$ 1,568	$ 6	$ 163,147

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, 2017

Net changes in fund balances - total governmental funds	$ (11,496)
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	(101,570)
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	85,000
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	(892)
Changes in net position of governmental activities	$ (28,958)

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, 2017, 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 11, 2018. 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 certain deficiencies in internal control, described in the accompany schedule of findings and responses that we consider to be significant deficiencies listed as 2017-001 and 2017-002.

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 2017-001.

County of Gladwin, Michigan's Response to Findings

The County of Gladwin, Michigan's responses to the finding identified in our audit are described in the accompanying schedule of findings and responses. The County of Gladwin, Michigan's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

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 11, 2018

Significant Deficiencies – Noncompliance with State Statutes

Excess Expenditures Over Appropriations *Finding 2017-001*

Condition: Our examination indicated one instance of noncompliance with the provisions of Public Act 621 of 1978, Section 18(1), as amended, the Uniform Budgeting and Accounting Act.

The County's 2017 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, 2017, 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 621 of 1978, as amended.

During the year ended December 31, 2017, 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			
Public Safety	$ 3,937,838	$ 4,018,471	$ (80,633)
Emergency Medical Services Fund:			
Health and Welfare	$ -	$ 627,463	$ (627,463)
Senior Citizens Program:			
Health and Welfare	$ -	$ 492,753	$ (492,753)

Effect: The County has not complied with various 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:
  Terry Walters, Chairman

Significant Deficiencies – Internal Control

Special Assessments Reconciliations must be Completed and Reviewed in a Timely Manner *Finding 2017-002*

Condition: The Drain Commission has not been consistently performing reconciliations or reviews of special assessments receivable and unearned revenue in an accurate or timely manner.

Criteria: An adequate system of internal controls requires all governmental units to complete account reconciliations and have them independently reviewed on a monthly basis.

Effect: For the year ended December 31, 2017, a repeat of personnel turnover in the Drain Commission office continued to delay the timely recording and reconciliation of certain assessment receivable records to the amounts recorded in the general ledger. Accordingly, changes in the balances of assessments receivable were not recorded prior to the audit which resulted in significant delays in adjusting the various drain funds. The primary cause of this situation was personnel turnover in the Drain Commission office, lack of documentation of accounting procedures, plus lack of sufficient training in applicable accounting and recordkeeping procedures and software program usage.

Cause of Condition: This condition was caused by managements inability to reconcile their special assessments and unearned revenue in a timely manner.

Recommendation: We recommend that the Drain Commission's office develop and document its routine accounting processes for recording assessments and reconciling outstanding assessments receivable to the general ledger balance on an interim and year end basis. In addition, we recommend that personnel responsible to recording and monitoring assessment activity receive updated training on systems and processes used in recording assessment activity. We understand that the Drain Commission is considering obtaining new software which could assist in this process.

Management's Response – Corrective Action: Management will work towards implementing the above recommendations immediately.

- *Contact Person(s) Responsible for Correction:*
  Robert Evans, Drain Commissioner

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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, 2017, and have issued our report thereon dated June 11, 2018. 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 April 27, 2017 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 April 30, 2018.

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 policies 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 11, 2018.

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: Year end accruals were recorded at the time of the audit for 2017.

Uniform Administrative Requirements (Prior Year)

As a precondition to receive federal funds, prospective recipients must have effective administrative and financial internal controls. The Uniform Guidance requires *written* policies and procedures regarding:

- Cash Management – Section 200.302(b)(6) payment procedures
- Allowability of Costs – Section 200.302(b)(7) in accordance with Subpart E – Cost Principals
- Conflict of Interest – Section 200.318(c) covering standards of conduct
- Procurement – Section 200.319(c) for purchasing
- Method of Conducting Technical Evaluations – Section 200.320(d)(3) regarding proposals
- Travel Reimbursement – Section 200.474(b) regarding travel expenses

Written policies should include provisions for training and consequences for violations of policies. The County should review its current written policies for compliance with the above requirements regarding federal awards and amend as necessary.

Status: No change.

Circuit Court Bonds Payable (Prior Year)

It was noted during our testing of circuit court bonds that some of the bonds were improperly recorded as penal fines.

Status: Corrected.

CD Account Name (Prior Year)

It was noted that one CD held by the County was in the name of the Road Commission. It is recommended that this name be updated to represent the County as the holder of such funds.

Status: Corrected.

Commissary/Inmate Trust Funds (Prior Year)

It was noted through testing of cash balances and inquiry of the Treasurer that accounting records are not updated for activity in the commissary and inmate trust fund accounts due to lack of communication between departments. It is strongly recommended that the activity of these accounts be recorded.

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: 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 donates 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 11, 2018

Municipal Performance Dashboard

Fiscal Stability

	2016	2017	Progress
Annual general fund expenditures per capita *Notes: 2017: Page 15 of 2017 Audit* *2016: Capital Projects, leased vehicles and MERS payments included - page 16 of 2016 audit*	$9,118,928	$9,050,375	↓
Fund balance as a percent of annual general fund expenditures *Notes: 2017: $906,003 (page 15 of 2017 audit)* *2016: $891,050.00 (page 16 of 2016 audit)*	9.8%	10.0%	↑
Unfunded other post employment benefits (OPEB) liability as a percent of annual general fund revenue *Notes: 2017: $454,082 total (page 58 of 2017 audit)* *2016: $444,951 total (page 61 of 2016 audit)*	0%	0%	→
Debt burden per capita *Notes: 2017: Based on 2017 census figures* *2016: Based on 2010 census figures*	$285	$285	→
Percentage of road funding provided by the general fund *Notes: 2017: All road maintenance is paid for with township road assessments through the Road Commission* *2016: All road maintenance is paid for with special millage assessment through the Road Commission*	0.0%	0.0%	→
Ratio of pensioners to employees *Notes: 2017: 44 retirees to 82 active employees (page 57 of 2017 audit)* *2016: 44 Retirees to 82 contributing employees (page 58 of 2016 audit)*	53.65	53.60	↓
Number of services delivered via cooperative venture	N/A	0	
Bond rating (Standard & Poor's)	AAA	AAA	→

Public Safety

	2016	2017	Progress
Violent crimes per thousand *Notes: 2017: 207 Violent Crimes reported (25692 residents - 2010 Census)* *2016: 177 Violent Crimes reported (25692 residents - 2010 Census)*	6.9	8.1	↑
Property crimes per thousand *Notes: 2017: 228 Property Crimes (25692 residents - 2010 census)* *2016: 321 Property Crimes (25692 residents - 2010 Census)*	12	9	↓
Traffic injuries or fatalities *Notes: 2017: 90 Traffic Injuries - 3 Fatalities* *2016: 105 Traffic Injuries - 3 Fatalities*	108	93	↓

Economic Strength

	2016	2017	Progress
Percent of community with access to high speed broadband *Notes: 2017: no change* *2016: no change*	90%	90%	→
Percent of community age 25+ with a Bachelor Degree or higher *Notes: 2017: per 2010 census figures* *2016: per 2010 census figures*	10%	10%	→
Average age of critical infrastructure (years)	N/A	N/A	

Quality of Life

	2016	2017	Progress
Miles of sidewalks and non-motorized trails per mile of local roads *Notes: 2017: No change from 2016* *2016: 35 miles of sidewalk per 965 miles of roadway (new construction)*	0.0	0.0	→
Percent of general fund budget committed to arts, culture and recreation *Notes: 2017: No change in plans*	0%	0%	→
Acres of park per thousand residents *Notes: 2017: Same as 2016* *2016: 370 Park Acres / 25692 residents (2010 census) new walk trail*	11.4	11.4	→
Percent of community with curbside recycling *Notes: 2017: No new Townships added this service* *2016: no change*	37%	37%	→

Appendix #2

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
* 10% threshold is allowed

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Appendix #3

REVENUE AND EXPENDITURE REPORT FOR GLADWIN COUNTY

PERIOD ENDING 12/31/2017

GL NUMBER	DESCRIPTION	2017 ORIGINAL BUDGET	2017 AMENDED BUDGET	YTD BALANCE 12/31/2017 NORM (ABNORM)	ACTIVITY FOR MONTH 12/31/17 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 101 - GENERAL FUND							
Revenues							
Dept 000							
101-000-402.000	CURRENT PROPERTY TAXES	4,125,263.00	4,138,272.00	4,126,476.05	(25,606.84)	11,795.95	99.71
101-000-403.000	PILOT TAX	11,000.00	11,000.00	935.18	0.00	10,064.82	8.50
101-000-404.000	BOARD REV/TAX TRIBUNAL	0.00	0.00	0.00	0.00	0.00	0.00
101-000-407.000	PA 105 PENALTIES	0.00	0.00	0.00	0.00	0.00	0.00
101-000-408.000	BOARD REV/TAX TRIBUNAL	0.00	0.00	0.00	0.00	0.00	0.00
101-000-409.000	PERSONAL TAX	250.00	540.00	539.61	0.00	0.39	99.93
101-000-425.000	TRAILER TAX FEES	3,000.00	3,000.00	1,205.00	42.00	1,795.00	40.17
101-000-429.000	COMMERCIAL FOREST RESERVE TAX	41.00	41.00	40.34	0.00	0.66	98.39
101-000-432.000	SWAMP TAX	153,500.00	153,500.00	312,853.53	312,853.53	(159,353.53)	203.81
101-000-437.000	IFT/CFT	12,000.00	12,000.00	0.00	0.00	12,000.00	0.00
101-000-441.000	LOCAL COM STABILIZATION SHARE TAX	41,500.00	41,500.00	37,360.56	0.00	4,139.44	90.03
101-000-445.000	INTEREST ON TAX NOTE	0.00	0.00	0.00	0.00	0.00	0.00
101-000-475.000	ADDRESSING PERMITS	3,500.00	4,800.00	4,950.00	150.00	(150.00)	103.13
101-000-476.301	SALVAGE INSPECTION - SHERIFF DEPARTMENT	1,000.00	1,300.00	1,500.00	100.00	(200.00)	115.38
101-000-477.000	BUILDING PERMITS	85,000.00	117,334.00	125,379.00	8,045.00	(8,045.00)	106.86
101-000-477.001	MECHANICAL PERMITS	50,000.00	50,000.00	48,717.75	5,425.00	1,282.25	97.44
101-000-477.002	PLUMBING PERMITS	21,000.00	21,000.00	20,851.00	916.00	149.00	99.29
101-000-478.000	ELECTRICAL PERMITS	65,000.00	78,366.00	85,063.00	6,697.00	(6,697.00)	108.55
101-000-479.000	SOIL/EROSION/SEDI/CONTROL	0.00	50.00	0.00	0.00	50.00	0.00
101-000-480.000	TREASURERS-DOG LICENSES	28,000.00	28,000.00	24,736.00	3,260.00	3,264.00	88.34
101-000-481.000	ANIMAL SHELTER-DOG LICENSES	14,000.00	14,000.00	9,540.00	680.00	4,460.00	68.14
101-000-482.215	CO. CLERK - MARRIAGE LICENSES	1,200.00	1,200.00	1,030.00	95.00	170.00	85.83
101-000-483.000	EXPLOSIVE PERMITS	0.00	0.00	0.00	0.00	0.00	0.00
101-000-484.000	ANIMAL SHELTER-KENNEL LICENSES	600.00	620.00	630.00	10.00	(10.00)	101.61
101-000-485.215	CO. CLERK- CONCEALED WEAPONS	0.00	0.00	0.00	0.00	0.00	0.00
101-000-486.000	ZONING PERMIT FEES	11,000.00	15,500.00	16,480.00	980.00	(980.00)	106.32
101-000-486.002	ZONING APPEALS	1,250.00	1,250.00	1,450.00	625.00	(200.00)	116.00
101-000-486.003	ZONING LATE FEES	0.00	0.00	0.00	0.00	0.00	0.00
101-000-486.004	REVENUE FROM TWP FOR ZONING	31,500.00	31,500.00	35,000.00	7,000.00	(3,500.00)	111.11
101-000-501.000	FEDERAL GRANT	0.00	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	0.00
101-000-509.000	EMERGENCY MANAGEMENT - PERFORMANCE GRAN	21,856.00	21,856.00	16,482.00	16,482.00	5,374.00	75.41
101-000-519.000	FOC - MEDICAL INCENTIVE REIMB	10,000.00	10,000.00	4,328.26	1,338.24	5,671.74	43.28
101-000-520.000	INCENTIVE-FOC	25,000.00	25,000.00	26,592.00	6,534.00	(1,592.00)	106.37
101-000-521.000	CRP-FRIEND OF THE COURT	140,000.00	140,000.00	172,857.99	55,009.85	(32,857.99)	123.47
101-000-522.000	PROSECUTOR - 4D REVENUE	60,000.00	60,000.00	38,953.04	7,566.70	21,046.96	64.92
101-000-523.000	PROSECUTOR - ABUSE & NEGLECT	0.00	0.00	0.00	0.00	0.00	0.00
101-000-524.000	PROS ATTY - GLADWIN CITY REIMBURSE	3,000.00	6,000.00	7,500.00	750.00	(1,500.00)	125.00
101-000-539.131	DRUG CASE MGMT - CIRCUIT	750.00	750.00	0.00	0.00	750.00	0.00
101-000-539.136	DRUG CASE MGMT - DISTRICT	575.00	9,284.00	9,283.11	0.00	0.89	99.99
101-000-540.136	DRUNK DRIVING CASEFLOW - DISTRICT	8,405.00	8,405.00	0.00	0.00	8,405.00	0.00
101-000-541.000	JUDGES SALARY STANDARDIZATION	82,303.00	82,303.00	82,303.20	20,575.80	(0.20)	100.00
101-000-543.000	416-SECONDARY ROAD PATROL	44,895.00	44,895.00	43,431.00	0.00	1,464.00	96.74
101-000-544.000	MARINE SAFETY PROGRAM	0.00	7,619.00	13,696.07	0.00	(6,077.07)	179.76
101-000-544.001	MARINE SAFETY EQUIPMENT	0.00	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	0.00
101-000-547.000	JUDICIAL TECHNOLOGY - DIST CT	0.00	0.00	0.00	0.00	0.00	0.00
101-000-560.000	FOC FUND - DL RESTORATION	0.00	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	0.00
101-000-562.000	CRP-PROSECUTOR 4E REVENUE	12,000.00	12,000.00	4,364.92	0.00	7,635.08	36.37
101-000-564.000	JUVENILE OFFICER	27,317.00	27,317.00	0.00	0.00	27,317.00	0.00
101-000-565.000	WELFARE FRAUD	650.00	650.00	292.50	0.00	357.50	45.00
101-000-566.000	MI WORKS GRANT /FOC	0.00	0.00	0.00	0.00	0.00	0.00
101-000-567.000	VICTIMS RIGHTS/ DISTRICT COURT	4,800.00	4,800.00	5,067.70	299.50	(267.70)	105.58
101-000-568.136	SOBRIETY COURT GRANTS/DONATIONS	0.00	0.00	0.00	0.00	0.00	0.00

GL NUMBER	DESCRIPTION	2017 ORIGINAL BUDGET	2017 AMENDED BUDGET	YTD BALANCE 12/31/2017 NORM (ABNORM)	ACTIVITY FOR MONTH 12/31/17 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 101 - GENERAL FUND							
Revenues							
101-000-569.000	VICTIM'S RIGHTS GRANT - P.A.	32,700.00	32,700.00	18,136.81	10,852.69	14,563.19	55.46
101-000-570.000	CIGARETTE TAX	0.00	0.00	0.00	0.00	0.00	0.00
101-000-571.000	CONVENTION FACILITY	63,450.00	63,450.00	77,907.77	0.00	(14,457.77)	122.79
101-000-573.000	COURT EQ REFORM/STATE REIMB	120,000.00	120,000.00	96,941.00	41,302.00	23,059.00	80.78
101-000-574.000	STATE REVENUE SHARING	514,271.00	514,271.00	515,813.56	79,610.00	(1,542.56)	100.30
101-000-575.000	SINGLE BUSINESS TAX	0.00	0.00	0.00	0.00	0.00	0.00
101-000-577.000	LIQUOR LAW ENFORCEMENT	5,000.00	7,587.00	7,586.70	0.00	0.30	100.00
101-000-578.000	ELECTIONS REIMBURSEMENT	14,600.00	14,600.00	0.00	0.00	14,600.00	0.00
101-000-578.229	STATE REVENUES - PROS ATTY	26,000.00	26,000.00	0.00	0.00	26,000.00	0.00
101-000-578.255	STATE REVENUES - REMONUMENTATION	40,000.00	40,000.00	33,107.80	0.00	6,892.20	82.77
101-000-579.000	VOTER REGISTRATION	350.00	350.00	110.88	71.20	239.12	31.68
101-000-584.000	TWP CONTRIBUTION/JUNK ORD	0.00	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	0.00
101-000-601.001	PROBATE COURT - 20% LATE FEE	50.00	50.00	0.00	0.00	50.00	0.00
101-000-601.002	COUNTY CLERK-ATTORNEY FEES	50,000.00	50,000.00	45,259.35	1,877.39	4,740.65	90.52
101-000-601.136	DISTRICT COURT COSTS	265,000.00	283,820.00	311,893.88	19,108.23	(28,073.88)	109.89
101-000-601.141	FRIEND OF COURT COST/FEES	0.00	0.00	0.00	0.00	0.00	0.00
101-000-601.148	PROBATE COURT COSTS	10,000.00	12,172.00	13,086.50	332.50	(914.50)	107.51
101-000-601.215	CIRCUIT COURT COSTS	55,000.00	55,000.00	33,252.32	1,171.29	21,747.68	60.46
101-000-602.001	DISTRICT COURT-ASSESSMENT FEES	4,000.00	4,000.00	3,600.00	290.00	400.00	90.00
101-000-602.002	DISTRICT CT-ORV ENFORCEMENT COUNTY	0.00	850.00	850.00	0.00	0.00	100.00
101-000-602.003	DISTRICT COURT-OVERSIGHT FEES	25,000.00	28,205.00	30,941.73	1,978.00	(2,736.73)	109.70
101-000-603.148	PROBATE CT - OVERSIGHT FEES	1,300.00	2,666.00	2,724.00	43.00	(58.00)	102.18
101-000-604.000	VENDING MACHINE SALES	1,000.00	1,000.00	769.05	0.00	230.95	76.91
101-000-606.000	ANIMAL SHELTER-FEES	6,500.00	7,383.00	8,641.50	570.00	(1,258.50)	117.05
101-000-606.430	ANIMAL SHELTER SALES	3,500.00	3,500.00	4,305.00	120.00	(805.00)	123.00
101-000-607.148	PROBATE COURT - CONTEMPT COST	0.00	0.00	0.00	0.00	0.00	0.00
101-000-607.215	CO. CLERK - FEES	43,500.00	43,500.00	34,841.31	2,099.76	8,658.69	80.09
101-000-607.301	FEES-SHERIFF	400.00	400.00	11,304.86	10,993.86	(10,904.86)	2,826.22
101-000-608.136	SOBRIETY COURT PARTICIPATION FEES	2,800.00	2,800.00	2,325.00	75.00	475.00	83.04
101-000-608.215	CLERK - CIRCUIT CT FILING FEES	4,750.00	4,750.00	4,726.00	372.00	24.00	99.49
101-000-608.301	SHERIFFS FEE- BACK GROUND SEARCH	200.00	200.00	190.00	20.00	10.00	95.00
101-000-609.000	DISTRICT COURT-CIVIL FEES	60,000.00	60,000.00	58,558.88	2,418.00	1,441.12	97.60
101-000-609.001	DIST CT. PROBATION SUPPLEMENTAL FEES	0.00	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	0.00
101-000-609.136	SOBRIETY COURT 600.8371 FILING FEES	0.00	0.00	0.00	0.00	0.00	0.00
101-000-609.141	FRIEND OF THE COURT FEES	16,000.00	16,000.00	13,630.99	591.41	2,369.01	85.19
101-000-609.148	PROBATE COURT FEES	12,500.00	12,500.00	7,606.33	219.19	4,893.67	60.85
101-000-609.215	JURY DEMAND FEES	750.00	780.00	900.00	120.00	(120.00)	115.38
101-000-609.236	REGISTER OF DEED FEES	200,000.00	221,768.00	237,930.15	13,114.75	(16,162.15)	107.29
101-000-609.301	SHERIFF FEES	25,000.00	25,000.00	20,483.78	2,274.08	4,516.22	81.94
101-000-610.000	PROBATE CT - RDSS REIMBURSEMENT	5,000.00	5,000.00	386.36	0.00	4,613.64	7.73
101-000-610.215	GARNISHMENT - RESTITUTION	500.00	575.00	620.00	45.00	(45.00)	107.83
101-000-611.000	PROBATE COURT ATTY REIMBURSEMENT	2,000.00	2,275.00	2,692.00	267.00	(417.00)	118.33
101-000-612.001	FRIEND OF THE COURT-SERVICE FEES	2,300.00	2,412.00	3,194.34	75.43	(782.34)	132.44
101-000-614.000	REGISTER OF DEEDS-REMONUMENTATION	350.00	350.00	291.24	0.00	58.76	83.21
101-000-616.000	REGISTER OF DEEDS-TRANSFER TAX	80,000.00	98,605.00	105,735.05	5,122.45	(7,130.05)	107.23
101-000-617.000	ZONING BOOKS	0.00	0.00	0.00	0.00	0.00	0.00
101-000-618.000	DRAIN UTILITY & SERVICE FEES	0.00	800.00	800.00	0.00	0.00	100.00
101-000-618.001	LAKE IMP. ADMIN FEES	100.00	100.00	(100.00)	0.00	200.00	(100.00)
101-000-618.002	DRAIN COMMISSIONER SERVICES, COPIES & F	0.00	0.00	0.00	0.00	0.00	0.00
101-000-618.003	DRAIN COMMISSIONER - PERMIT FEES	0.00	0.00	0.00	0.00	0.00	0.00
101-000-620.000	TREASURER COPY & SERVICE FEES	9,000.00	9,000.00	9,017.07	14.08	(17.07)	100.19
101-000-620.001	TAX CERTIFICATIONS	7,200.00	7,200.00	6,455.00	350.00	745.00	89.65
101-000-620.003	TREASURERS - ADMIN FEE SUM SET TAX	4,000.00	4,000.00	48.39	0.00	3,951.61	1.21
101-000-620.105	ADMIN FEE - PA 105	100.00	100.00	35.00	33.38	65.00	35.00

PERIOD ENDING 12/31/2017

GL NUMBER	DESCRIPTION	2017 ORIGINAL BUDGET	2017 AMENDED BUDGET	YTD BALANCE 12/31/2017 NORM (ABNORM)	ACTIVITY FOR MONTH 12/31/17 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 101 - GENERAL FUND							
Revenues							
101-000-620.225	EQUALIZATION COPIES & FEES	5,000.00	5,000.00	4,010.50	138.00	989.50	80.21
101-000-621.000	SHERIFF DEPT - WEIGH MASTER PROGRAM	2,000.00	2,000.00	1,058.56	0.00	941.44	52.93
101-000-621.148	PROBATE 25% CHILD CARE	200.00	200.00	180.00	8.75	20.00	90.00
101-000-623.003	BENCH WARRANT PICK UP/RETRIEVAL FEE	0.00	0.00	0.00	0.00	0.00	0.00
101-000-623.004	BOND SERVICE FEE - SHERIFF DEPT.	200.00	200.00	130.00	10.00	70.00	65.00
101-000-623.005	SOM-SEX OFFENDER REGISTRATION FEE	2,500.00	3,000.00	3,080.00	80.00	(80.00)	102.67
101-000-623.130	SHERIFF - TWP ORDINANCE/SECORD	100.00	100.00	0.00	0.00	100.00	0.00
101-000-623.148	FAMILY CT - DNA ASSESSMENT	0.00	2.00	1.25	0.00	0.75	62.50
101-000-623.215	SHERIFF-DNA SERVICE FEE	100.00	248.00	277.28	30.00	(29.28)	111.81
101-000-624.000	SHERIFF POLICE REPORTS	3,000.00	3,535.00	4,109.27	365.00	(574.27)	116.25
101-000-624.001	GUN REGISTRATIONS	800.00	800.00	804.00	60.00	(4.00)	100.50
101-000-624.002	FINGERPRINT FEE/CCW	3,800.00	3,800.00	2,640.00	60.00	1,160.00	69.47
101-000-624.003	FINGERPRINT FEE/OTHERS	3,000.00	3,000.00	2,739.25	723.00	260.75	91.31
101-000-624.004	STATE & FBI FINGERPRINT FEES	0.00	0.00	0.00	0.00	0.00	0.00
101-000-625.000	CO. CLERK CIRCUIT COURT - MOTION FEES	1,800.00	1,990.00	2,190.00	120.00	(200.00)	110.05
101-000-625.001	CO. CLERK CIRCUIT COURT - SERVICE FEES	2,900.00	2,900.00	2,330.50	197.94	569.50	80.36
101-000-626.000	BOAT LIVERY	0.00	0.00	0.00	0.00	0.00	0.00
101-000-627.000	INDIRECT COSTS - REVENUES	94,500.00	94,500.00	82,150.95	0.00	12,349.05	86.93
101-000-628.000	MEDICAL/CONVEYING PRISONERS	2,000.00	2,512.00	3,901.65	922.95	(1,389.65)	155.32
101-000-629.136	P.I.T. DISTRICT COURT	3,500.00	3,500.00	47.00	0.00	3,453.00	1.34
101-000-629.301	P.I.T. SHERIFF DEPT	6,500.00	8,320.00	8,960.00	460.00	(640.00)	107.69
101-000-630.000	SET COLLECTION FEES	6,150.00	6,150.00	0.00	0.00	6,150.00	0.00
101-000-635.225	EQ 1/4LY MAINTENANCE TWP/CITY	60,000.00	60,000.00	34,997.82	1,601.44	25,002.18	58.33
101-000-635.253	CT 1/4LY MAINTENANCE TWP/CITY	0.00	0.00	11,751.89	1,601.44	(11,751.89)	100.00
101-000-636.000	GIS AREIAL REIMBURSEMENT	0.00	0.00	0.00	0.00	0.00	0.00
101-000-636.225	EQ PP STMNTS & ASSMNT NOTICES	6,500.00	6,500.00	3,352.46	0.00	3,147.54	51.58
101-000-636.253	TREASURER TWP/CITY REIMBURSEMENT	7,000.00	7,000.00	9,431.18	3,415.39	(2,431.18)	134.73
101-000-637.000	COUNTY TREAS/SPECIAL ORDERS	0.00	0.00	0.00	0.00	0.00	0.00
101-000-638.000	JUROR FEE COMPENSATION	2,500.00	2,500.00	842.50	0.00	1,657.50	33.70
101-000-640.000	INMATE DOCTOR FEES	0.00	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	0.00
101-000-641.001	ROOM & BOARD / WORK RELEASE	8,000.00	8,000.00	945.00	300.00	7,055.00	11.81
101-000-641.002	ROOM & BOARD / OUT COUNTY	25,000.00	25,000.00	12,740.00	0.00	12,260.00	50.96
101-000-641.003	ROOM & BOARD / DIVERTED FELONS	60,000.00	60,000.00	38,645.00	12,855.00	21,355.00	64.41
101-000-641.004	ROOM & BOARD / IN COUNTY	30,000.00	31,586.00	33,911.57	1,662.11	(2,325.57)	107.36
101-000-641.005	ROOM & BOARD / WEEKENDS	17,000.00	17,700.00	20,575.00	2,150.00	(2,875.00)	116.24
101-000-641.006	ROOM & BOARD / SI	3,000.00	3,000.00	3,200.00	0.00	(200.00)	106.67
101-000-642.000	VISITATION FEES/SHERIFF DEPT	3,500.00	3,500.00	3,740.00	280.00	(240.00)	106.86
101-000-643.000	CIGARETTE SALES - SHERIFF DEPT	30,000.00	32,736.00	37,704.00	2,532.00	(4,968.00)	115.18
101-000-644.000	CON CODES - MISC DEPT REVENUE	125.00	125.00	9.01	0.00	115.99	7.21
101-000-645.000	PHONE CARD SALES - SHERIFF DEPT	6,200.00	6,200.00	0.00	0.00	6,200.00	0.00
101-000-654.000	PARKS & REC/USE & ADM FEES/RENTALS	1,500.00	2,224.00	2,223.61	0.00	0.39	99.98
101-000-656.000	DISTRICT COURT-FORFEITURES/ORDINANCES	50,000.00	54,680.00	59,935.81	3,877.66	(5,255.81)	109.61
101-000-660.000	PAROLE VIOLATION/DETAINERS	7,000.00	7,663.00	13,526.92	4,198.32	(5,863.92)	176.52
101-000-663.148	PROB CT. 10% BOND FEE/FORFEITURES	0.00	0.00	0.00	0.00	0.00	0.00
101-000-663.215	BOND FORFEITURE/COSTS	3,000.00	3,000.00	2,845.00	205.00	155.00	94.83
101-000-664.000	HEALTH DEPARTMENT RENT	85,000.00	85,000.00	85,000.00	21,250.00	0.00	100.00
101-000-665.000	INTEREST INCOME	200.00	200.00	3,801.38	1,058.54	(3,601.38)	1,900.69
101-000-665.105	PA 105 INTEREST	500.00	500.00	1,397.66	973.41	(897.66)	279.53
101-000-666.253	INTEREST-TREASURER	0.00	0.00	0.00	0.00	0.00	0.00
101-000-670.000	GIS COUNTER REVENUE	6,000.00	6,000.00	240.00	0.00	5,760.00	4.00
101-000-670.226	GIS WEBSITE REVENUE	4,500.00	8,613.00	11,696.30	3,083.75	(3,083.30)	135.80
101-000-671.000	OTHER REVENUES OR REIMBURSEMENTS	81,300.00	136,035.00	144,563.48	8,338.86	(8,528.48)	106.27
101-000-671.141	OTHER REVENUE - FOC	0.00	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	0.00
101-000-671.257	OTHER REVENUE - MSU EXTENSION SERVICE	0.00	0.00	0.00	0.00	0.00	0.00

GL NUMBER	DESCRIPTION	2017 ORIGINAL BUDGET	2017 AMENDED BUDGET	YTD BALANCE 12/31/2017 NORM (ABNORM)	ACTIVITY FOR MONTH 12/31/17 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 101 - GENERAL FUND							
Revenues							
101-000-671.280	OTHER REVENUES - TOWER REIMBURSEMENT	3,500.00	3,500.00	0.00	0.00	3,500.00	0.00
101-000-671.298	OTHER REVENUES/REIMBURSE POSTAGE	0.00	4,733.00	4,732.48	0.00	0.52	99.99
101-000-671.301	OTHER REVENUES - SHERIFF DEPT.	12,000.00	12,000.00	8,798.43	3,869.55	3,201.57	73.32
101-000-671.333	OTHER REV - COURTHOUSE SECURITY	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00
101-000-671.410	OTHER REVENUE - ZONING	300.00	1,850.00	1,850.00	0.00	0.00	100.00
101-000-671.426	OTHER REVENUES - EOC CIVIL DEF. GRANT	22,243.00	100,925.00	100,925.00	0.00	0.00	100.00
101-000-671.682	OTHER REVENUES - VETERAN'S DONATIONS	0.00	0.00	0.00	0.00	0.00	0.00
101-000-673.000	SALE OF FIXED ASSETS	0.00	0.00	157.23	0.00	(157.23)	100.00
101-000-673.001	SALE OF FIXED ASSETS / VEHICLES	4,300.00	4,300.00	0.00	0.00	4,300.00	0.00
101-000-674.000	CONTRIBUTIONS/DONATIONS ANIMAL CONTROL	500.00	500.00	500.00	0.00	0.00	100.00
101-000-676.000	REIMBURSEMENTS - DISTRICT CT	52,000.00	53,036.00	58,950.25	4,031.46	(5,914.25)	111.15
101-000-677.000	REIMBURSEMENT-RESTITUTION COUNTY	500.00	3,310.00	6,559.51	3,200.00	(3,249.51)	198.17
101-000-677.835	REIMBURSEMENT-PROSECUTOR OFFICE	2,200.00	2,200.00	517.64	58.81	1,682.36	23.53
101-000-678.001	OUT COUNTY MEDICAL REIMBURSEMENT	1,000.00	1,063.00	1,062.66	0.00	0.34	99.97
101-000-682.000	REIMBURSEMENT - RETIREES HEALTH INSURAN	29,319.00	42,751.00	54,472.54	9,647.57	(11,721.54)	127.42
101-000-683.000	HEALTH INS REIMBURSEMENT	0.00	2,109.00	2,108.80	0.00	0.20	99.99
101-000-684.000	CLARE CO/COMPUTER REIMBURSEMENT	12,000.00	12,000.00	250.21	0.00	11,749.79	2.09
101-000-684.001	CLARE CO/POSTAGE REIMBURSEMENT	1,000.00	25,688.00	1,925.84	394.10	23,762.16	7.50
101-000-684.002	CLARE COUNTY - WAGE REIMBURSEMENT	95,000.00	95,000.00	97,159.80	28,433.73	(2,159.80)	102.27
101-000-685.000	REIMBURSEMENT-WORKMAN'S COMPENSATION	47,800.00	47,800.00	54,138.00	48,995.00	(6,338.00)	113.26
101-000-689.000	REIMBURSEMENT - MEALS	0.00	0.00	0.00	0.00	0.00	0.00
101-000-694.136	DISTRICT CT/CASH OVER/SHORT	0.00	0.00	(5.00)	0.00	5.00	100.00
101-000-694.148	PROBATE OVER/SHORT	0.00	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	0.00
101-000-694.236	REG OF DEEDS/CASH OVER/SHORT	0.00	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	0.00
101-000-694.301	SHERIFF/CASH OVER/SHORT	0.00	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	0.00
101-000-699.141	TRANSFER / FRIEND OF COURT	0.00	0.00	0.00	0.00	0.00	0.00
101-000-699.205	TRANSFER IN - MSU	93,933.00	93,933.00	91,614.02	0.00	2,318.98	97.53
101-000-699.206	TRANSFER IN - ANIMAL SHELTER	0.00	0.00	0.00	0.00	0.00	0.00
101-000-699.208	TRANSFER IN - PARKS & REC	0.00	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	0.00
101-000-699.215	TRANSFER IN FROM FOC	68,000.00	82,400.00	68,000.00	0.00	14,400.00	82.52
101-000-699.216	TRANSFER IN - FROM E-911 MILLAGE	732,996.00	734,196.00	734,196.00	0.00	0.00	100.00
101-000-699.239	TRANSFER IN - GYPSY MOTH	0.00	0.00	0.00	0.00	0.00	0.00
101-000-699.245	TRANSFER IN - COURT HOUSE PRESERV FUND	0.00	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	0.00
101-000-699.258	DISASTER CONTIGENCY	0.00	0.00	0.00	0.00	0.00	0.00
101-000-699.263	TRANSFER IN - CCW FUND	33,000.00	49,000.00	0.00	0.00	49,000.00	0.00
101-000-699.265	TRANSFER IN - DRUG ENFORCEMENT	0.00	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	0.00
101-000-699.275	TRANSFER IN - RSRF	0.00	0.00	0.00	0.00	0.00	0.00
101-000-699.280	TRANSFER / E-911 4% SURCHARGE	6,600.00	6,600.00	6,600.00	0.00	0.00	100.00
101-000-699.282	TRANSFER FROM WIRELESS E-911	6,600.00	6,600.00	6,600.00	0.00	0.00	100.00
101-000-699.283	TRANSFER IN - COMMISSARY FUND	0.00	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	0.00
101-000-699.287	TRANSFER IN - PROJECT FRESH	0.00	0.00	0.00	0.00	0.00	0.00
101-000-699.290	FIA-SOC WELFARE/UNUSED APPROPRIATION	0.00	0.00	0.00	0.00	0.00	0.00
101-000-699.291	FIA-CHILD CARE/UNUSED APPROPRIATION	0.00	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	0.00
101-000-699.465	TRANSFER IN - PUBLIC WORKS FUND	0.00	11,506.00	11,506.00	0.00	0.00	100.00
101-000-699.516	TRANSFER/ UNALLOCATED	143,288.00	143,288.00	143,288.00	0.00	0.00	100.00
101-000-699.517	TRANSFER IN/TAX REVERSION	56,000.00	62,000.00	43,000.00	0.00	19,000.00	69.35

PERIOD ENDING 12/31/2017

GL NUMBER	DESCRIPTION	2017 ORIGINAL BUDGET	2017 AMENDED BUDGET	YTD BALANCE 12/31/2017 NORM (ABNORM)	ACTIVITY FOR MONTH 12/31/17 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 101 - GENERAL FUND							
Revenues							
Total Dept 000		8,880,280.00	9,288,178.00	9,161,081.62	796,548.25	127,096.38	98.63
TOTAL REVENUES		8,880,280.00	9,288,178.00	9,161,081.62	796,548.25	127,096.38	98.63
Expenditures							
Dept 000							
101-000-995.000	INTEREST PAYMENTS ON BOND	0.00	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	0.00
101-000-999.231	APPROPRIATION DUE JUDICIAL FUND	0.00	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	0.00
101-000-999.275	TRANSFER OUT - RSRF	0.00	0.00	0.00	0.00	0.00	0.00
Total Dept 000		0.00	0.00	0.00	0.00	0.00	0.00
Dept 101 - COMMISSIONERS							
101-101-703.000	BOARD SALARIES	39,000.00	39,000.00	38,999.88	3,249.99	0.12	100.00
101-101-703.001	PER DIEM COMMISSIONERS	18,000.00	18,000.00	15,275.00	1,700.00	2,725.00	84.86
101-101-704.000	WAGES OF EXECUTIVE SECRETARY	30,136.00	30,136.00	30,965.40	3,097.50	(829.40)	102.75
101-101-720.000	COMMISSIONERS FRINGE	24,643.00	24,643.00	22,172.23	697.07	2,470.77	89.97
101-101-727.000	SUPPLIES & PRINTING	1,000.00	1,000.00	264.85	91.77	735.15	26.49
101-101-727.001	PUBLICATIONS	1,500.00	1,500.00	1,203.68	628.82	296.32	80.25
101-101-759.000	MISCELLANEOUS	22,910.00	22,910.00	14,892.17	328.45	8,017.83	65.00
101-101-801.000	MEMBERSHIPS	9,663.00	15,652.00	23,741.24	8,089.62	(8,089.24)	151.68
101-101-802.000	CONTRACTURAL SERVICES - CIVIL COUNSEL	0.00	14,843.00	14,884.46	42.00	(41.46)	100.28
101-101-831.000	ATTY EXPENSE -CT. & LABOR ACTIVITIES	20,000.00	20,000.00	12,558.75	108.75	7,441.25	62.79
101-101-850.000	TELEPHONE	2,000.00	1,082.00	1,171.52	60.02	(89.52)	108.27
101-101-860.000	TRAVEL & TRAINING	5,000.00	5,000.00	4,753.90	372.50	246.10	95.08
101-101-933.000	EQUIPMENT MAINTENANCE	0.00	0.00	0.00	0.00	0.00	0.00
Total Dept 101 - COMMISSIONERS		173,852.00	193,766.00	180,883.08	18,466.49	12,882.92	93.35
Dept 131 - CIRCUIT COURT							
101-131-702.000	JUDGES STANDARDIZATION	41,152.00	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	0.00
101-131-704.000	SECRETARY SALARY	78,952.00	78,952.00	79,690.80	7,518.00	(738.80)	100.94
101-131-705.000	RESEARCH ATTORNEY	44,172.00	44,172.00	41,480.25	4,247.25	2,691.75	93.91
101-131-705.001	RESEARCH ATTORNEY - PART TIME	0.00	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	0.00
101-131-720.000	CC FRINGE	90,093.00	90,093.00	81,354.07	3,866.83	8,738.93	90.30
101-131-727.000	SUPPLIES & PRINTING	1,500.00	1,618.00	1,925.40	308.07	(307.40)	119.00
101-131-801.000	MEMBERSHIPS & SUBSCRIPTIONS	750.00	750.00	855.00	112.50	(105.00)	114.00
101-131-811.000	JURY FEES	2,000.00	2,000.00	261.75	0.00	1,738.25	13.09
101-131-813.000	TRANSCRIPTS	2,500.00	2,777.00	3,349.97	573.44	(572.97)	120.63
101-131-815.000	WITNESS FEES	200.00	200.00	0.00	0.00	200.00	0.00
101-131-817.000	COURT APPOINTED ATTORNEYS	130,000.00	130,000.00	117,003.61	16,563.02	12,996.39	90.00
101-131-823.000	INTERPRETER FEES	250.00	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	0.00
101-131-826.000	WITNESS FEES	0.00	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	0.00
101-131-850.000	TELEPHONE	3,600.00	1,662.00	1,721.55	60.00	(59.55)	103.58
101-131-860.000	EDUCATION & SEMINARS	2,000.00	2,471.00	2,705.73	235.11	(234.73)	109.50
101-131-860.001	VISITING JUDGE	250.00	250.00	0.00	0.00	250.00	0.00
101-131-901.000	LAW BOOKS	5,000.00	5,000.00	5,371.40	1,361.56	(371.40)	107.43

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Fund 101 - GENERAL FUND							
Expenditures							
101-131-933.000	EQUIPMENT REPAIRS & MAINTENANCE	750.00	750.00	113.29	0.00	636.71	15.11
101-131-933.001	JUDICIAL TECH - EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
101-131-983.000	SOFTWARE SUPPORT - LEIN ORI	550.00	550.00	2,883.74	2,883.74	(2,333.74)	524.32
101-131-983.001	COMPUTER SUPPORT	15,000.00	15,000.00	13,649.43	0.00	1,350.57	91.00
Total Dept 131 - CIRCUIT COURT		418,719.00	417,647.00	393,517.75	40,895.04	24,129.25	94.22
Dept 136 - DISTRICT COURT							
101-136-702.000	JUDGES STANDARDIZATION	20,576.00	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	0.00
101-136-704.000	MAGISTRATE SALARY	44,000.00	53,953.00	59,721.26	3,846.16	(5,768.26)	110.69
101-136-705.000	COURT REPORTER SALARY & FRINGE	36,500.00	36,500.00	38,589.39	10,048.13	(2,089.39)	105.72
101-136-706.000	WAGES OF CLERKS	88,344.00	84,344.00	88,684.48	8,466.29	(4,340.48)	105.15
101-136-706.001	WAGES OF CIVIL BOOKKEEPER	29,976.00	29,976.00	27,636.67	2,766.96	2,339.33	92.20
101-136-706.002	WAGES OF PROBATION OFFICER	48,146.00	48,146.00	48,145.65	4,629.39	0.35	100.00
101-136-706.004	PROBATION CLERK - PARTTIME	14,602.00	14,602.00	15,341.40	1,544.40	(739.40)	105.06
101-136-707.000	PROBATION CLERK	0.00	0.00	0.00	0.00	0.00	0.00
101-136-715.000	RECOVERY COURT EXPENSE	0.00	1,430.00	2,604.00	1,174.00	(1,174.00)	182.10
101-136-720.000	DC FRINGE	150,815.00	150,815.00	127,791.11	5,946.23	23,023.89	84.73
101-136-727.000	SUPPLIES AND PRINTING	4,000.00	4,000.00	2,698.55	944.54	1,301.45	67.46
101-136-727.001	ADE SUPPLIES	375.00	422.00	596.25	175.00	(174.25)	141.29
101-136-727.002	TESTING SUPPLIES	100.00	100.00	21.25	0.00	78.75	21.25
101-136-801.000	MEMBERSHIPS AND SUBSCRIPTIONS	750.00	1,195.00	1,520.00	325.00	(325.00)	127.20
101-136-804.000	TRAINING	500.00	500.00	0.00	0.00	500.00	0.00
101-136-811.000	JURY FEES	1,000.00	1,000.00	819.80	0.00	180.20	81.98
101-136-813.000	TRANSCRIPTS	2,000.00	2,000.00	1,759.65	828.95	240.35	87.98
101-136-815.000	WITNESS FEES	1,000.00	1,000.00	615.32	112.72	384.68	61.53
101-136-817.000	COURT APPOINTED ATTORNEYS	63,000.00	63,000.00	69,025.00	12,300.00	(6,025.00)	109.56
101-136-823.000	INTERPRETER FEES	300.00	300.00	0.00	0.00	300.00	0.00
101-136-850.000	TELEPHONE	4,000.00	1,942.00	1,971.76	30.00	(29.76)	101.53
101-136-860.000	TRAVEL - PROBATION & ALL OTHERS	3,837.00	4,445.00	5,239.78	794.81	(794.78)	117.88
101-136-860.001	VISITING JUDGE	200.00	200.00	0.00	0.00	200.00	0.00
101-136-933.000	EQUIPMENT MAINTENANCE	16,500.00	16,678.00	16,678.00	0.00	0.00	100.00
101-136-933.001	JUDICIAL TECH - EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
101-136-983.000	SOFTWARE SUPPORT - LEIN ORI	0.00	0.00	0.00	0.00	0.00	0.00
Total Dept 136 - DISTRICT COURT		530,521.00	537,124.00	530,035.20	55,515.34	7,088.80	98.68
Dept 137 - P.I.T.							
101-137-715.000	RECOVERY COURT EXPENSE	3,000.00	5,000.00	5,000.00	0.00	0.00	100.00
Total Dept 137 - P.I.T.		3,000.00	5,000.00	5,000.00	0.00	0.00	100.00
Dept 141 - FRIEND OF THE COURT							
101-141-703.000	FRIEND OF THE COURT REIMBURSEMENT	58,550.00	58,550.00	59,673.22	13,524.78	(1,123.22)	101.92
101-141-704.000	SPECIAL FRIEND OF COURT	0.00	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	0.00
101-141-705.000	CASEWORKERS	75,712.00	60,712.00	62,387.83	6,592.25	(1,675.83)	102.76
101-141-705.001	HEAD ENFORCEMENT OFFICER	29,448.00	29,448.00	31,660.34	2,831.50	(2,212.34)	107.51
101-141-706.000	FINANCIAL OFFICER	29,448.00	33,869.00	37,514.79	2,791.98	(3,645.79)	110.76
101-141-706.001	CASE WORKER	0.00	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	0.00
101-141-707.001	CLERK/ENFORCEMENT	29,448.00	29,448.00	6,795.60	2,265.20	22,652.40	23.08

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Fund 101 - GENERAL FUND							
Expenditures							
101-141-720.000	FOC FRINGE	123,956.00	119,056.00	98,347.61	3,239.07	20,708.39	82.61
101-141-727.000	SUPPLIES AND PRINTING	1,500.00	1,500.00	1,047.93	0.00	452.07	69.86
101-141-727.001	POSTAGE	0.00	0.00	0.00	0.00	0.00	0.00
101-141-801.000	MEMBERSHIPS AND SUBSCRIPTIONS	600.00	600.00	302.20	0.00	297.80	50.37
101-141-802.000	CONTRACT SERVICES	6,000.00	6,000.00	4,500.00	0.00	1,500.00	75.00
101-141-813.000	TRANSCRIPTS	0.00	0.00	0.00	0.00	0.00	0.00
101-141-850.000	TELEPHONE	1,200.00	574.00	573.90	0.00	0.10	99.98
101-141-850.001	MEDICAL INCENTIVES TELEPHONE	0.00	0.00	0.00	0.00	0.00	0.00
101-141-860.000	TRAVEL	300.00	300.00	148.34	0.00	151.66	49.45
101-141-933.000	EQUIPMENT MAINTENANCE	550.00	618.00	618.00	0.00	0.00	100.00
Total Dept 141 - FRIEND OF THE COURT		356,712.00	340,675.00	303,569.76	31,244.78	37,105.24	89.11
Dept 144 - MI WORKS GRANT							
101-144-703.000	MI WORKS GRANT WAGES	0.00	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	0.00
101-144-727.000	SUPPLIES AND PRINTING	0.00	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	0.00
101-144-860.000	TRAVEL	0.00	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	0.00
Total Dept 144 - MI WORKS GRANT		0.00	0.00	0.00	0.00	0.00	0.00
Dept 147 - JURY COMMISSION							
101-147-702.000	JURY COMMISSION WAGES	250.00	250.00	240.00	0.00	10.00	96.00
101-147-720.000	JURY FRINGE	30.00	30.00	0.00	0.00	30.00	0.00
101-147-860.000	TRAVEL	150.00	150.00	78.48	0.00	71.52	52.32
Total Dept 147 - JURY COMMISSION		430.00	430.00	318.48	0.00	111.52	74.07
Dept 148 - FAMILY/PROBATE COURT							
101-148-702.000	JUDGES STANDARDIZATION	20,576.00	20,576.00	21,660.99	1,910.82	(1,084.99)	105.27
101-148-703.000	JUDGES SUPPLEMENT	0.00	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	0.00
101-148-705.000	WAGES OF REGISTRAR	35,545.00	35,545.00	35,544.60	3,417.75	0.40	100.00
101-148-706.000	WAGES OF CLERK (JUV. REG/CT REPORTER)	33,415.00	28,415.00	30,152.92	2,629.95	(1,737.92)	106.12
101-148-706.001	WAGES OF JUVENILE OFFICER	48,145.00	46,145.00	48,145.50	4,629.38	(2,000.50)	104.34
101-148-706.002	CT. ADMINISTRATOR-REIMBURSEMENT	40,000.00	40,000.00	43,761.59	7,807.90	(3,761.59)	109.40
101-148-706.003	CLERK	21,664.00	21,664.00	20,931.55	310.56	732.45	96.62
101-148-706.004	CLERK - PARTTIME	0.00	1,036.00	2,588.00	1,035.20	(1,552.00)	249.81
101-148-707.000	GUARDIANSHIP REVIEW	0.00	0.00	0.00	0.00	0.00	0.00
101-148-720.000	PROB CT FRINGE	83,430.00	73,430.00	72,209.26	3,952.85	1,220.74	98.34
101-148-727.000	SUPPLIES AND PRINTING	1,750.00	1,750.00	1,613.25	22.94	136.75	92.19
101-148-801.000	MEMBERSHIPS AND SUBSCRIPTIONS	1,250.00	1,250.00	1,269.50	212.50	(19.50)	101.56
101-148-802.000	CONTRACTURAL SERVICES - RDSS	1,500.00	1,500.00	582.10	0.00	917.90	38.81
101-148-803.000	MICROFILMING	200.00	200.00	179.20	0.00	20.80	89.60
101-148-811.000	JURY FEES	0.00	0.00	0.00	0.00	0.00	0.00
101-148-813.000	STENO SERVICES & TRANSCRIPTS	500.00	654.00	776.80	123.50	(122.80)	118.78
101-148-815.000	WITNESS FEES	50.00	95.00	3.35	0.00	91.65	3.53
101-148-817.000	COURT APPOINTED ATTORNEYS	50,000.00	50,000.00	44,565.00	3,950.00	5,435.00	89.13
101-148-823.000	INTERPRETER FEES	0.00	0.00	0.00	0.00	0.00	0.00
101-148-835.000	HEALTH SERVICES	0.00	500.00	500.00	0.00	0.00	100.00
101-148-850.000	TELEPHONE	2,600.00	1,101.00	1,100.23	0.00	0.77	99.93

GL NUMBER	DESCRIPTION	2017 ORIGINAL BUDGET	2017 AMENDED BUDGET	YTD BALANCE 12/31/2017 NORM (ABNORM)	ACTIVITY FOR MONTH 12/31/17 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 101 - GENERAL FUND							
Expenditures							
101-148-860.000	TRAVEL	6,500.00	6,500.00	5,625.75	46.01	874.25	86.55
101-148-860.001	VISITING JUDGE	100.00	100.00	0.00	0.00	100.00	0.00
101-148-901.000	LAW BOOKS	500.00	500.00	323.00	0.00	177.00	64.60
101-148-933.000	EQUIPMENT MAINTENANCE	11,000.00	11,000.00	8,161.58	1,884.15	2,838.42	74.20
101-148-933.001	JUDICIAL TECH - EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
101-148-983.000	SOFTWARE SUPPORT - LEIN ORI	0.00	0.00	0.00	0.00	0.00	0.00
Total Dept 148 - FAMILY/PROBATE COURT		358,725.00	341,961.00	339,694.17	31,933.51	2,266.83	99.34
Dept 151 - CIRCUIT COURT PROBATION							
101-151-727.000	SUPPLIES AND PRINTING	750.00	750.00	754.48	25.93	(4.48)	100.60
101-151-727.001	POSTAGE	300.00	300.00	294.00	0.00	6.00	98.00
101-151-850.000	TELEPHONE	2,450.00	831.00	830.59	0.00	0.41	99.95
101-151-860.000	TRAVEL	0.00	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	0.00
101-151-930.000	BUILDING MAINTENANCE	0.00	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	0.00
101-151-940.000	RENT	0.00	0.00	0.00	0.00	0.00	0.00
Total Dept 151 - CIRCUIT COURT PROBATION		3,500.00	1,881.00	1,879.07	25.93	1.93	99.90
Dept 161 - GRAND JURY							
101-161-824.000	GRAND JURY TRANSCRIPTS	0.00	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	0.00
101-161-860.001	GRAND JURY VISITING JUDGE	0.00	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	0.00
Dept 191 - ELECTIONS							
101-191-704.000	CANVASSERS	300.00	300.00	225.00	0.00	75.00	75.00
101-191-705.000	SPECIAL ELECTIONS	0.00	0.00	0.00	0.00	0.00	0.00
101-191-706.000	ELECTION STAFFING	500.00	666.00	665.10	0.00	0.90	99.86
101-191-720.000	ELECTIONS FRINGE	175.00	175.00	73.72	2.84	101.28	42.13
101-191-727.000	ELECTION SUPPLIES	12,000.00	12,543.00	13,081.21	538.52	(538.21)	104.29
101-191-727.001	SPECIAL ELECTION REIMBURSE	0.00	0.00	0.00	0.00	0.00	0.00
101-191-860.000	TRAVEL	800.00	800.00	501.87	0.00	298.13	62.73
101-191-933.000	EQUIPMENT MAINTENANCE & REPAIR	3,000.00	3,000.00	8.35	0.00	2,991.65	0.28
Total Dept 191 - ELECTIONS		16,775.00	17,484.00	14,555.25	541.36	2,928.75	83.25
Dept 212 - BUDGETING							
101-212-703.000	SALARIES	0.00	0.00	0.00	0.00	0.00	0.00
101-212-720.000	FRINGE	0.00	0.00	0.00	0.00	0.00	0.00
101-212-727.000	SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
101-212-801.001	GRANT ADMINISTRATION	0.00	0.00	0.00	0.00	0.00	0.00
101-212-801.002	C.I.P. SERVICES	0.00	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	0.00
Total Dept 212 - BUDGETING		0.00	0.00	0.00	0.00	0.00	0.00
Dept 215 - COUNTY CLERK							

GL NUMBER	DESCRIPTION	2017 ORIGINAL BUDGET	2017 AMENDED BUDGET	YTD BALANCE 12/31/2017 NORM (ABNORM)	ACTIVITY FOR MONTH 12/31/17 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 101 - GENERAL FUND							
Expenditures							
101-215-703.000	SALARY OF CLERK	52,913.00	52,913.00	52,913.12	4,070.24	(0.12)	100.00
101-215-703.001	HOURS SUPPLEMENT - CLERK	0.00	0.00	0.00	0.00	0.00	0.00
101-215-704.000	WAGES OF DEPUTY CLERK	0.00	300.00	300.00	0.00	0.00	100.00
101-215-704.001	WAGE OF DEPUTY CLERK/COURT	30,558.00	30,558.00	18,172.42	470.05	12,385.58	59.47
101-215-704.002	CIRCUIT COURT RECORDING SERVICES	4,378.00	4,378.00	4,747.88	345.30	(369.88)	108.45
101-215-705.000	CLERKS WAGES	61,116.00	75,126.00	89,683.87	10,190.92	(14,557.87)	119.38
101-215-705.001	DEPUTY CLERK OVERTIME	0.00	0.00	0.00	0.00	0.00	0.00
101-215-706.004	OVERTIME	0.00	7,438.00	7,437.20	0.00	0.80	99.99
101-215-720.000	CLERK FRINGE	84,742.00	122,832.00	131,993.78	5,118.95	(9,161.78)	107.46
101-215-727.000	SUPPLIES & PRINTING	3,000.00	3,000.00	2,527.66	185.95	472.34	84.26
101-215-727.001	CIRCUIT COURT SUPPLIES/PRINTING	4,500.00	3,500.00	2,158.74	22.32	1,341.26	61.68
101-215-801.000	MEMBERSHIPS	475.00	560.00	560.00	0.00	0.00	100.00
101-215-850.000	TELEPHONE	3,050.00	1,668.00	1,667.52	30.00	0.48	99.97
101-215-860.000	TRAVEL	1,000.00	1,062.00	1,268.85	207.83	(206.85)	119.48
101-215-933.000	EQUIPMENT MAINTENANCE	1,900.00	1,900.00	1,080.00	750.00	820.00	56.84
101-215-983.001	SOFTWARE MAINT - FIXED ASSET	0.00	0.00	0.00	0.00	0.00	0.00
Total Dept 215 - COUNTY CLERK		247,632.00	305,235.00	314,511.04	21,391.56	(9,276.04)	103.04
Dept 223 - FINANCIAL COORDINATOR							
101-223-703.000	FINANCIAL COORDINATOR	0.00	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	0.00
101-223-727.000	SUPPLIES & PRINTING	0.00	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	0.00
101-223-801.000	MEMBERSHIPS	0.00	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	0.00
101-223-850.000	TELEPHONE	0.00	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	0.00
101-223-860.001	CANDIDATE EXPENSE	0.00	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	0.00
Total Dept 223 - FINANCIAL COORDINATOR		0.00	0.00	0.00	0.00	0.00	0.00
Dept 225 - EQUALIZATION							
101-225-703.000	DIRECTOR SALARY	65,000.00	65,000.00	65,000.00	5,000.00	0.00	100.00
101-225-703.001	SYSTEMS MANAGEMENT	0.00	0.00	0.00	0.00	0.00	0.00
101-225-704.000	WAGES OF DATA CLERK	30,558.00	30,558.00	30,557.57	2,938.27	0.43	100.00
101-225-705.000	WAGES OF LEVEL II APPRAISER	0.00	0.00	0.00	0.00	0.00	0.00
101-225-706.000	PART TIME CLERK	0.00	0.00	0.00	0.00	0.00	0.00
101-225-707.000	LEVEL I APPRAISER	0.00	0.00	0.00	0.00	0.00	0.00
101-225-720.000	EQUAL FRINGE	44,073.00	49,457.00	52,927.10	1,941.91	(3,470.10)	107.02
101-225-727.000	SUPPLIES AND PRINTING	500.00	669.00	705.19	36.74	(36.19)	105.41
101-225-727.001	COMPUTER SUPPORT & LICENSES	500.00	500.00	190.00	190.00	310.00	38.00
101-225-727.002	REIMBURSED SUPPLIES	6,500.00	6,500.00	3,329.79	567.49	3,170.21	51.23
101-225-727.003	PUBLICATIONS	500.00	500.00	383.62	0.00	116.38	76.72
101-225-801.000	MEMBERSHIPS AND SUBSCRIPTIONS	500.00	500.00	500.00	160.00	0.00	100.00
101-225-802.000	CONTRACTURAL SERVICES	500.00	500.00	470.00	0.00	30.00	94.00
101-225-850.000	TELEPHONE	600.00	368.00	367.17	0.00	0.83	99.77
101-225-860.000	TRAVEL & TRAINING	2,000.00	2,015.00	2,014.75	0.00	0.25	99.99
101-225-933.000	EQUIPMENT MAINTENANCE	2,000.00	2,000.00	224.00	224.00	1,776.00	11.20
Total Dept 225 - EQUALIZATION		153,231.00	158,567.00	156,669.19	11,058.41	1,897.81	98.80

PERIOD ENDING 12/31/2017

GL NUMBER	DESCRIPTION	2017 ORIGINAL BUDGET	2017 AMENDED BUDGET	YTD BALANCE 12/31/2017 NORM (ABNORM)	ACTIVITY FOR MONTH 12/31/17 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 101 - GENERAL FUND							
Expenditures							
Dept 226 - GIS							
101-226-703.000	SALARIES	0.00	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	0.00
101-226-720.000	FRINGE	0.00	0.00	0.00	0.00	0.00	0.00
101-226-727.000	SUPPLIES & PRINTING	300.00	300.00	0.00	0.00	300.00	0.00
101-226-727.001	COMP SUPPORT/LICENSES	0.00	0.00	0.00	0.00	0.00	0.00
101-226-727.002	REIMBURSED SUPPLIES	1,000.00	5,565.00	5,565.00	0.00	0.00	100.00
101-226-801.000	MEMBERSHIPS	100.00	100.00	25.00	0.00	75.00	25.00
101-226-802.000	CONTRACTURAL SERVICES	7,500.00	7,500.00	5,607.50	0.00	1,892.50	74.77
101-226-850.000	TELEPHONE	300.00	0.00	0.00	0.00	0.00	0.00
101-226-860.000	TRAVEL	600.00	600.00	0.00	0.00	600.00	0.00
101-226-933.000	EQUIPMENT MAINTENANCE	0.00	0.00	0.00	0.00	0.00	0.00
Total Dept 226 - GIS		9,800.00	14,065.00	11,197.50	0.00	2,867.50	79.61
Dept 229 - PROSECUTOR							
101-229-703.000	PROSECUTOR SALARY	86,352.00	86,352.00	86,351.98	6,642.46	0.02	100.00
101-229-704.000	SPECIAL PROSECUTOR	0.00	0.00	0.00	0.00	0.00	0.00
101-229-705.000	ASS'T PROSECUTING ATTORNEY	58,188.00	58,188.00	58,188.00	4,476.00	0.00	100.00
101-229-705.001	PART TIME ASST PA	26,000.00	0.00	0.00	0.00	0.00	0.00
101-229-706.000	EXECUTIVE SECRETARY WAGES	35,804.00	35,804.00	35,703.70	3,442.25	100.30	99.72
101-229-706.001	OVERTIME	0.00	207.00	206.54	0.00	0.46	99.78
101-229-706.004	PARTTIME CLERK	0.00	0.00	0.00	0.00	0.00	0.00
101-229-707.000	PROSECUTING ATTORNEY CLERK(S)	55,574.00	48,574.00	43,259.45	4,994.51	5,314.55	89.06
101-229-720.000	PROS ATTY FRINGE	134,013.00	134,013.00	130,600.12	5,108.08	3,412.88	97.45
101-229-727.000	SUPPLIES AND PRINTING	4,500.00	4,500.00	2,193.27	344.00	2,306.73	48.74
101-229-801.000	MEMBERSHIPS AND SUBSCRIPTIONS	3,600.00	4,230.00	4,446.00	216.00	(216.00)	105.11
101-229-801.001	CONTRACT SERVICES - GLADWIN CITY	0.00	4,500.00	5,000.00	500.00	(500.00)	111.11
101-229-802.000	DMG BILLING PROSECUTOR	7,000.00	7,000.00	4,250.00	0.00	2,750.00	60.71
101-229-831.001	LEGAL/INVESTIGATIONS	3,000.00	3,000.00	800.00	0.00	2,200.00	26.67
101-229-835.000	BLOOD TESTING - CRIMINAL	750.00	750.00	371.00	0.00	379.00	49.47
101-229-835.001	BLOOD TESTING - PATERNITY	100.00	100.00	0.00	0.00	100.00	0.00
101-229-835.002	TITLE IVD COOP SERVICES	0.00	190.00	268.38	79.36	(78.38)	141.25
101-229-835.003	VICTIM RIGHTS SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
101-229-850.000	TELEPHONE	2,000.00	946.00	945.73	0.00	0.27	99.97
101-229-860.000	TRAVEL	500.00	646.00	645.42	0.00	0.58	99.91
101-229-933.000	EQUIPMENT MAINTENANCE	1,700.00	2,310.00	2,382.00	72.00	(72.00)	103.12
101-229-983.000	SOFTWARE SUPPORT - LEIN ORI	0.00	0.00	0.00	0.00	0.00	0.00
Total Dept 229 - PROSECUTOR		419,081.00	391,310.00	375,611.59	25,874.66	15,698.41	95.99
Dept 236 - REGISTER OF DEEDS							
101-236-703.000	REGISTRAR SALARY	50,524.00	50,524.00	50,523.98	3,886.46	0.02	100.00
101-236-704.000	WAGES OF DEPUTY	35,804.00	35,804.00	35,790.35	3,442.26	13.65	99.96
101-236-705.000	WAGES - ROD CLERK(S)	0.00	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	0.00
101-236-706.004	CLERK PART-TIME HOURLY	24,506.00	24,506.00	23,604.12	1,880.48	901.88	96.32
101-236-720.000	ROD FRINGE	46,517.00	52,904.00	58,133.65	2,842.50	(5,229.65)	109.89
101-236-727.000	SUPPLIES AND PRINTING	200.00	200.00	116.47	0.00	83.53	58.24
101-236-801.000	MEMBERSHIPS	375.00	375.00	375.00	0.00	0.00	100.00
101-236-850.000	TELEPHONE	1,200.00	652.00	651.22	0.00	0.78	99.88
101-236-860.000	TRAVEL	600.00	600.00	546.00	0.00	54.00	91.00
101-236-933.000	EQUIPMENT MAINTENANCE	300.00	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	0.00

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Fund 101 - GENERAL FUND							
Expenditures							
Total Dept 236 - REGISTER OF DEEDS		160,026.00	165,565.00	169,740.79	12,051.70	(4,175.79)	102.52
Dept 253 - TREASURER							
101-253-703.000	TREASURER SALARY	50,524.00	50,524.00	50,523.98	3,886.46	0.02	100.00
101-253-703.001	TAX BILLING PREPARATION	0.00	0.00	0.00	0.00	0.00	0.00
101-253-704.000	WAGES OF DEPUTY	35,804.00	35,804.00	35,405.41	3,442.25	398.59	98.89
101-253-705.000	WAGES OF CLERKS	56,435.00	56,435.00	57,443.81	5,821.77	(1,008.81)	101.79
101-253-706.001	PART TIME CLERK	0.00	9,044.00	11,420.13	1,739.19	(2,376.13)	126.27
101-253-706.004	OVERTIME	0.00	50.00	49.38	0.00	0.62	98.76
101-253-720.000	TREAS FRINGE	73,628.00	84,224.00	92,446.91	4,519.33	(8,222.91)	109.76
101-253-727.000	SUPPLIES AND PRINTING	1,000.00	1,000.00	461.72	0.00	538.28	46.17
101-253-727.001	COMPUTER SUPPORT & LICENCES	0.00	0.00	0.00	0.00	0.00	0.00
101-253-727.002	SET EXPENSES	250.00	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	0.00
101-253-727.004	REIMBURSED SUPPLIES	3,300.00	3,806.00	3,839.31	33.75	(33.31)	100.88
101-253-801.000	MEMBERSHIPS	300.00	300.00	250.00	0.00	50.00	83.33
101-253-803.000	MICROFILMING	200.00	460.00	459.36	0.00	0.64	99.86
101-253-831.000	DOG CENSUS - CONTRACTUAL	500.00	0.00	0.00	0.00	0.00	0.00
101-253-850.000	TELEPHONE	1,675.00	681.00	680.62	0.00	0.38	99.94
101-253-860.000	TRAVEL	600.00	600.00	571.00	107.00	29.00	95.17
101-253-933.000	EQUIPMENT MAINTENANCE	0.00	0.00	21.00	21.00	(21.00)	100.00
101-253-983.001	COMPUTER SUPPORT & LICENSES	0.00	0.00	0.00	0.00	0.00	0.00
Total Dept 253 - TREASURER		224,216.00	242,928.00	253,572.63	19,570.75	(10,644.63)	104.38
Dept 255 - STATE SURVEY & REMONUMENTATION FUND							
101-255-969.000	REMONUMENTATION	46,702.00	46,702.00	36,622.00	33,875.50	10,080.00	78.42
Total Dept 255 - STATE SURVEY & REMONUMENTATION FUND		46,702.00	46,702.00	36,622.00	33,875.50	10,080.00	78.42
Dept 257 - COOP EXTENSION							
101-257-703.000	SALARIES	0.00	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	0.00
101-257-704.001	4-H P.A.	0.00	0.00	0.00	0.00	0.00	0.00
101-257-705.000	WAGES OF CLERK	18,159.00	18,159.00	17,885.86	1,483.35	273.14	98.50
101-257-706.001	MSU - INTERN	0.00	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	0.00
101-257-720.000	MSU FRINGE	1,795.00	1,795.00	1,783.67	113.48	11.33	99.37
101-257-727.000	SUPPLIES & PRINTING	200.00	200.00	134.97	0.00	65.03	67.49
101-257-801.000	MEMBERSHIPS	0.00	0.00	0.00	0.00	0.00	0.00
101-257-802.000	MOA / CONTRACTUAL	72,229.00	72,230.00	72,230.00	0.00	0.00	100.00
101-257-850.000	TELEPHONE	1,500.00	400.00	399.52	0.00	0.48	99.88
101-257-860.000	TRAVEL	50.00	50.00	0.00	0.00	50.00	0.00
101-257-933.000	EQUIPMENT MAINTENANCE	0.00	0.00	0.00	0.00	0.00	0.00
Total Dept 257 - COOP EXTENSION		93,933.00	92,834.00	92,434.02	1,596.83	399.98	99.57
Dept 258 - COMPUTERS							
101-258-727.000	SUPPLIES & PRINTING	0.00	0.00	0.00	0.00	0.00	0.00
101-258-801.001	MAXIMUS - CONTRACT SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
101-258-802.000	CONTRACTURAL SERVICES	37,600.00	37,600.00	11,208.35	0.00	26,391.65	29.81

GL NUMBER	DESCRIPTION	2017 ORIGINAL BUDGET	2017 AMENDED BUDGET	YTD BALANCE 12/31/2017 NORM (ABNORM)	ACTIVITY FOR MONTH 12/31/17 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 101 - GENERAL FUND							
Expenditures							
101-258-804.000	TRAINING	0.00	0.00	0.00	0.00	0.00	0.00
101-258-815.001	COMPUTER MISCELLANEOUS EXPENSE	500.00	500.00	83.34	83.34	416.66	16.67
101-258-815.002	COMPUTER SECURITY EXPENSE	2,245.00	2,245.00	400.00	0.00	1,845.00	17.82
101-258-815.003	COMPUTER NETWORK INFRASTRUCTURE	6,950.00	29,667.00	37,266.80	7,600.32	(7,599.80)	125.62
101-258-815.004	COMPUTER ON-LINE PROCESSING	500.00	500.00	0.00	0.00	500.00	0.00
101-258-815.005	HARDWARE	9,000.00	8,000.00	0.00	0.00	8,000.00	0.00
101-258-815.006	SOFTWARE SUPPORT	50,000.00	50,000.00	33,296.00	0.00	16,704.00	66.59
101-258-815.933	COMPUTER MAINTENANCE	1,000.00	12,500.00	12,500.00	0.00	0.00	100.00
101-258-850.000	TELEPHONE	0.00	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	0.00
101-258-983.000	HI SPEED INTERNET	0.00	0.00	0.00	0.00	0.00	0.00
Total Dept 258 - COMPUTERS		107,795.00	141,012.00	94,754.49	7,683.66	46,257.51	67.20
Dept 261 - BUILDING AUTHORITY							
101-261-702.000	PER DIEMS	0.00	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	0.00
101-261-727.000	SUPPLIES	0.00	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	0.00
101-261-860.000	TRAVEL	0.00	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	0.00
Dept 265 - BUILDING & GROUNDS							
101-265-702.000	BUILDING MAINTENANCE SUPERVISOR	50,659.00	50,659.00	54,081.45	4,920.00	(3,422.45)	106.76
101-265-703.000	SALARY OF MAINTENANCE WORKER	0.00	0.00	0.00	0.00	0.00	0.00
101-265-704.000	CUSTODIANS	47,993.00	47,993.00	47,603.71	5,255.83	389.29	99.19
101-265-706.004	OVERTIME	4,000.00	4,000.00	4,430.35	424.35	(430.35)	110.76
101-265-720.000	B&G FRINGE	42,885.00	47,850.00	52,875.86	2,724.28	(5,025.86)	110.50
101-265-727.000	CUSTODIAL SUPPLIES	8,000.00	8,000.00	6,607.86	1,065.52	1,392.14	82.60
101-265-727.001	SUPPLIES/SHERIFF DEPT	0.00	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	0.00
101-265-756.000	GASOLINE	1,500.00	1,500.00	1,667.61	285.17	(167.61)	111.17
101-265-802.000	CONTRACTURAL SERVICES/GREEN THUMB	0.00	0.00	0.00	0.00	0.00	0.00
101-265-850.000	TELEPHONE	1,000.00	665.00	694.61	30.00	(29.61)	104.45
101-265-860.000	TRAVEL	0.00	0.00	0.00	0.00	0.00	0.00
101-265-920.000	UTILITIES	70,000.00	70,000.00	64,596.91	5,724.52	5,403.09	92.28
101-265-930.000	BUILDING REPAIR & MAINTENANCE	15,000.00	15,000.00	14,348.17	2,496.20	651.83	95.65
101-265-930.001	BUILDING REPAIR/MAINT-SHF DEPT	0.00	0.00	0.00	0.00	0.00	0.00
101-265-930.002	BUILDING REPAIR/MAINT-HEALTH DEPT	2,000.00	2,000.00	2,205.21	1,643.25	(205.21)	110.26
101-265-932.000	VEHICLE REPAIR AND MAINTENANCE	1,500.00	1,868.00	1,867.85	0.00	0.15	99.99
101-265-933.000	EQUIPMENT MAINTENANCE	15,000.00	15,000.00	11,463.22	1,185.84	3,536.78	76.42
101-265-933.001	EQUIPMENT MAINT/SHERIFF DEPT	250.00	253.00	1,403.70	1,151.29	(1,150.70)	554.82
101-265-933.002	EQUIPMENT MAINT/HEALTH DEPT	2,000.00	2,000.00	2,108.48	1,809.75	(108.48)	105.42
101-265-935.000	GROUNDS CARE & MAINTENANCE	8,000.00	8,000.00	8,460.13	2,205.97	(460.13)	105.75
101-265-935.001	GROUNDS CARE/MAINT-SHERIFF DEPT	3,500.00	3,500.00	4,356.97	1,539.00	(856.97)	124.48
101-265-935.002	GROUNDS CARE/MAINT-HEALTH DEPT.	2,500.00	2,500.00	2,088.24	0.00	411.76	83.53
101-265-935.003	GROUNDS CARE & MAINT - TOWER	5,000.00	5,000.00	3,341.25	1,492.00	1,658.75	66.83
Total Dept 265 - BUILDING & GROUNDS		280,787.00	285,788.00	284,201.58	33,952.97	1,586.42	99.44
Dept 275 - DRAINS							
101-275-703.000	DRAIN COMMISSIONER SALARY	30,255.00	30,255.00	30,254.90	2,327.30	0.10	100.00

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Fund 101 - GENERAL FUND							
Expenditures							
101-275-704.000	DEPUTY DRAIN COMMISSIONER	14,524.00	14,524.00	14,334.21	1,410.15	189.79	98.69
101-275-705.000	DRAIN/DAM MAINT WORKER	0.00	0.00	0.00	0.00	0.00	0.00
101-275-706.004	PART-TIME CLERK WAGES	0.00	0.00	0.00	0.00	0.00	0.00
101-275-720.000	DRAIN FRINGE	3,757.00	3,757.00	3,966.24	264.34	(209.24)	105.57
101-275-727.000	SUPPLIES AND PRINTING	70.00	133.00	341.05	208.50	(208.05)	256.43
101-275-727.001	SOFTWARE SUPPORT	0.00	1,315.00	1,315.00	0.00	0.00	100.00
101-275-801.000	MEMBERSHIPS	200.00	200.00	150.00	0.00	50.00	75.00
101-275-802.000	CONTRACTURAL SERVICES	664.00	664.00	0.00	0.00	664.00	0.00
101-275-850.000	TELEPHONE	825.00	338.00	337.60	0.00	0.40	99.88
101-275-860.000	TRAVEL	200.00	200.00	109.00	0.00	91.00	54.50
101-275-933.000	EQUIPMENT REPAIR AND MAINTENANCE	0.00	0.00	0.00	0.00	0.00	0.00
Total Dept 275 - DRAINS		50,495.00	51,386.00	50,808.00	4,210.29	578.00	98.88
Dept 280 - SOIL CONSERVATION							
101-280-969.000	SOIL CONSERVATION DISTRICT	0.00	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	0.00
Dept 290 - AUDIT OF COUNTY BOOKS							
101-290-815.000	AUDIT OF COUNTY BOOKS	30,000.00	30,000.00	29,395.00	0.00	605.00	97.98
101-290-815.001	FINANCIAL STATEMENTS/GASB 34	0.00	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	0.00
Total Dept 290 - AUDIT OF COUNTY BOOKS		30,000.00	30,000.00	29,395.00	0.00	605.00	97.98
Dept 295 - PLAT BOARD							
101-295-703.000	PLAT BOARD	0.00	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	0.00
101-295-860.000	PLAT BOARD TRAVEL	0.00	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	0.00
Dept 296 - DUPLICATOR							
101-296-933.000	MAINTENANCE	0.00	0.00	0.00	0.00	0.00	0.00
101-296-941.000	COPY/PRINT SUPPLIES	9,000.00	9,000.00	5,361.48	818.88	3,638.52	59.57
101-296-983.001	COPY/PRINT CONTRACT	44,400.00	49,203.00	57,862.06	8,659.72	(8,659.06)	117.60
Total Dept 296 - DUPLICATOR		53,400.00	58,203.00	63,223.54	9,478.60	(5,020.54)	108.63
Dept 297 - TELEPHONE							
101-297-850.000	TELEPHONE EXPENSE	7,000.00	38,182.00	40,685.16	1,005.05	(2,503.16)	106.56
Total Dept 297 - TELEPHONE		7,000.00	38,182.00	40,685.16	1,005.05	(2,503.16)	106.56
Dept 298 - MAIL DEPARTMENT							
101-298-727.000	POSTAGE & SUPPLIES	33,000.00	45,082.00	45,105.63	23.75	(23.63)	100.05
101-298-933.000	MAINTENANCE CONTRACTS	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00
101-298-940.000	METER RENTAL	4,000.00	4,000.00	4,549.35	909.87	(549.35)	113.73

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Fund 101 - GENERAL FUND							
Expenditures							
Total Dept 298 - MAIL DEPARTMENT		38,000.00	50,082.00	49,654.98	933.62	427.02	99.15
Dept 301 - SHERIFF DEPARTMENT							
101-301-703.000	SHERIFF SALARY	58,286.00	58,286.00	58,286.02	4,483.54	(0.02)	100.00
101-301-704.000	UNDERSHERIFF SALARY	54,392.00	54,392.00	55,817.23	5,230.00	(1,425.23)	102.62
101-301-704.001	ADMINISTRATIVE LIEUTENANT	51,498.00	51,498.00	50,793.48	4,886.40	704.52	98.63
101-301-705.000	WAGES OF DEPUTIES	348,087.00	328,087.00	332,067.65	29,980.16	(3,980.65)	101.21
101-301-706.000	WAGES OF SERGEANTS	95,820.00	95,820.00	100,556.08	9,183.96	(4,736.08)	104.94
101-301-706.001	WAGES OF ONE DETECTIVE	0.00	0.00	0.00	0.00	0.00	0.00
101-301-706.004	OVERTIME	25,000.00	35,034.00	40,313.18	3,803.80	(5,279.18)	115.07
101-301-706.005	HOLIDAY PAY	38,350.00	38,350.00	39,025.13	5,255.58	(675.13)	101.76
101-301-707.000	PTO PAYOUTS	6,000.00	19,812.00	19,811.41	0.00	0.59	100.00
101-301-720.000	SHF FRINGE	358,944.00	378,328.00	414,080.80	18,281.26	(35,752.80)	109.45
101-301-727.000	SUPPLIES AND PRINTING	3,500.00	3,597.00	3,913.84	317.67	(316.84)	108.81
101-301-728.000	AMMUNITION	1,200.00	1,200.00	331.01	0.00	868.99	27.58
101-301-756.000	GASOLINE	25,000.00	25,000.00	27,624.37	5,016.38	(2,624.37)	110.50
101-301-757.000	DETECTIVE CLOTHING	0.00	0.00	0.00	0.00	0.00	0.00
101-301-758.000	UNIFORMS AND ACCESSORIES	3,500.00	3,500.00	564.12	(2,297.05)	2,935.88	16.12
101-301-801.000	MEMBERSHIPS AND SUBSCRIPTIONS	730.00	730.00	50.00	0.00	680.00	6.85
101-301-802.000	SALVAGE INSPECTIONS - CONTRACTUAL	0.00	0.00	0.00	0.00	0.00	0.00
101-301-804.000	TRAINING	2,000.00	2,645.00	1,810.00	(835.00)	835.00	68.43
101-301-808.000	DRY CLEANING	2,000.00	2,000.00	2,000.10	364.85	(0.10)	100.01
101-301-831.001	LEGAL/INVESTIGATIONS	500.00	500.00	514.00	226.50	(14.00)	102.80
101-301-835.000	HEALTH SERVICES	600.00	633.00	632.95	0.00	0.05	99.99
101-301-850.000	TELEPHONE	7,000.00	5,057.00	5,146.94	350.00	(89.94)	101.78
101-301-860.000	TRAVEL	1,500.00	1,500.00	1,085.97	83.77	414.03	72.40
101-301-932.000	VEHICLE REPAIR	10,000.00	13,261.00	26,561.48	9,892.86	(13,300.48)	200.30
101-301-933.000	EQUIPMENT MAINTENANCE	3,000.00	3,000.00	3,126.24	1,031.14	(126.24)	104.21
101-301-983.000	COMPUTER REPAIR/MAINTENANCE	4,500.00	7,954.00	9,279.00	1,325.00	(1,325.00)	116.66
Total Dept 301 - SHERIFF DEPARTMENT		1,101,407.00	1,130,184.00	1,193,391.00	96,580.82	(63,207.00)	105.59
Dept 302 - NARCOTICS/BAYANET							
101-302-705.000	WAGES/OFFICER (2)	0.00	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	0.00
101-302-757.000	CLOTHING ALLOWANCE	0.00	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	0.00
Total Dept 302 - NARCOTICS/BAYANET		0.00	0.00	0.00	0.00	0.00	0.00
Dept 303 - TRAFFIC ENFORCEMENT							
101-303-703.000	WAGES	47,910.00	47,910.00	47,312.68	4,051.80	597.32	98.75
101-303-706.004	OVERTIME	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00
101-303-720.000	FRINGE	37,774.00	37,774.00	19,192.43	1,797.59	18,581.57	50.81
101-303-727.000	SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
101-303-756.000	GASOLINE	1,500.00	1,500.00	1,282.96	195.15	217.04	85.53
101-303-758.000	UNIFORMS & ACCESSORIES	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00
101-303-808.000	DRY CLEANING	125.00	125.00	49.25	0.00	75.75	39.40
101-303-850.000	TELEPHONE	360.00	360.00	360.00	30.00	0.00	100.00
101-303-932.000	VEHICLE MAINT & REPAIR	2,000.00	2,000.00	731.18	37.10	1,268.82	36.56
101-303-933.000	EQUIPMENT REPAIR & MAINTENANCE	0.00	0.00	0.00	0.00	0.00	0.00

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Fund 101 - GENERAL FUND							
Expenditures							
Total Dept 303 - TRAFFIC ENFORCEMENT		92,169.00	92,169.00	68,928.50	6,111.64	23,240.50	74.78
Dept 304 - UNIVERSAL HIRING							
101-304-703.000	SALARIES	0.00	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	0.00
101-304-715.000	FICA	0.00	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	0.00
101-304-718.000	RETIREMENT	0.00	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	0.00
101-304-723.000	UNEMPLOYMENT INSURANCE	0.00	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	0.00
101-304-726.000	LONGEVITY	0.00	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	0.00
Total Dept 304 - UNIVERSAL HIRING		0.00	0.00	0.00	0.00	0.00	0.00
Dept 316 - 416-SECONDARY ROAD PATROL							
101-316-704.000	OVERTIME	6,000.00	6,000.00	5,721.33	445.91	278.67	95.36
101-316-705.000	WAGES/OFFICER	45,358.00	45,358.00	46,574.24	3,699.76	(1,216.24)	102.68
101-316-706.005	HOLIDAY PAY	5,500.00	5,500.00	4,393.43	462.42	1,106.57	79.88
101-316-720.000	416 DEPUTY FRINGES	23,042.00	25,474.00	27,557.68	1,152.84	(2,083.68)	108.18
101-316-727.000	SUPPLIES & PRINTING	100.00	100.00	100.00	0.00	0.00	100.00
101-316-756.000	GASOLINE	3,000.00	3,000.00	3,003.91	527.63	(3.91)	100.13
101-316-808.000	DRY CLEANING	125.00	125.00	75.50	26.50	49.50	60.40
101-316-850.000	TELEPHONE	360.00	360.00	360.00	30.00	0.00	100.00
101-316-932.000	VEHICLE REPAIR/MAINTENANCE	3,000.00	3,000.00	1,952.69	53.28	1,047.31	65.09
101-316-933.000	EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
Total Dept 316 - 416-SECONDARY ROAD PATROL		86,485.00	88,917.00	89,738.78	6,398.34	(821.78)	100.92
Dept 331 - MARINE LAW ENFORCEMENT							
101-331-704.000	WAGES	1,500.00	2,834.00	2,833.50	0.00	0.50	99.98
101-331-720.000	FRINGE	0.00	1,284.00	1,283.62	0.00	0.38	99.97
101-331-727.000	CSS & M MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	0.00
101-331-727.001	EQUIPMENT	0.00	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	0.00
101-331-758.000	UNIFORMS AND ACCESSORIES	0.00	427.00	426.78	0.00	0.22	99.95
101-331-804.000	MARINE TRAINING	0.00	0.00	0.00	0.00	0.00	0.00
101-331-932.000	VEHICLE EXPENSE	0.00	120.00	119.99	0.00	0.01	99.99
101-331-932.001	PATROL CRAFT GAS, OIL AND MAINTENANCE	0.00	1,651.00	1,650.56	0.00	0.44	99.97
Total Dept 331 - MARINE LAW ENFORCEMENT		1,500.00	6,316.00	6,314.45	0.00	1.55	99.98
Dept 333 - COURTHOUSE SECURITY							
101-333-702.000	COURTHOUSE SECURITY - WAGES	55,000.00	55,000.00	55,243.19	5,484.90	(243.19)	100.44
101-333-720.000	FRINGE	3,600.00	3,600.00	3,698.13	330.17	(98.13)	102.73
101-333-727.000	SUPPLIES AND PRINTING	0.00	250.00	250.00	0.00	0.00	100.00
101-333-758.000	UNIFORMS AND ACCESSORIES	500.00	500.00	361.22	157.26	138.78	72.24
101-333-850.000	TELEPHONE	500.00	0.00	0.00	0.00	0.00	0.00
101-333-933.000	EQUIPMENT MAINTENANCE	0.00	0.00	0.00	0.00	0.00	0.00
Total Dept 333 - COURTHOUSE SECURITY		59,600.00	59,350.00	59,552.54	5,972.33	(202.54)	100.34

PERIOD ENDING 12/31/2017

GL NUMBER	DESCRIPTION	2017 ORIGINAL BUDGET	2017 AMENDED BUDGET	YTD BALANCE 12/31/2017 NORM (ABNORM)	ACTIVITY FOR MONTH 12/31/17 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 101 - GENERAL FUND							
Expenditures							
Dept 351 - CORRECTIONS/JAIL							
101-351-702.000	CORRECTIONS COMMANDER/ADMIN	45,739.00	45,739.00	41,947.24	4,886.20	3,791.76	91.71
101-351-702.001	CORRECTIONS SGT	76,544.00	76,544.00	84,443.15	7,728.56	(7,899.15)	110.32
101-351-702.002	CORRECTIONS CORPORAL	74,256.00	59,256.00	55,526.60	5,985.16	3,729.40	93.71
101-351-703.000	CORRECTIONS OFFICERS	253,942.00	203,942.00	209,452.40	24,824.52	(5,510.40)	102.70
101-351-704.000	OVERTIME	25,000.00	70,867.00	86,066.40	8,626.38	(15,199.40)	121.45
101-351-705.000	HOLIDAY PAY	27,720.00	27,720.00	19,345.14	3,227.28	8,374.86	69.79
101-351-706.000	SECRETARY/CLERK	38,064.00	38,064.00	39,758.48	3,881.28	(1,694.48)	104.45
101-351-706.001	FRONT COUNTER - SECRETARY	32,178.00	32,178.00	33,528.56	3,760.32	(1,350.56)	104.20
101-351-706.004	PARTTIME CORRECTION OFFICERS	50,000.00	85,949.00	97,166.21	7,717.80	(11,217.21)	113.05
101-351-707.000	PTO PAYOUTS	2,000.00	4,811.00	4,810.40	0.00	0.60	99.99
101-351-707.001	BAILIFFS	0.00	5,457.00	0.00	0.00	5,457.00	0.00
101-351-707.004	CORRECTIONS CLERK/PART-TIME	0.00	0.00	0.00	0.00	0.00	0.00
101-351-708.000	JAIL NURSING	94,640.00	94,640.00	94,640.00	7,280.00	0.00	100.00
101-351-720.000	JAIL FRINGE	324,881.00	324,881.00	319,500.52	12,867.58	5,380.48	98.34
101-351-727.000	SUPPLIES	4,000.00	4,000.00	2,595.68	169.98	1,404.32	64.89
101-351-727.001	JAIL NURSE SUPPLIES	1,000.00	4,025.00	4,516.49	491.77	(491.49)	112.21
101-351-727.002	CIGARETTE PURCHASE	10,000.00	10,000.00	9,900.00	900.00	100.00	99.00
101-351-758.000	UNIFORMS AND ACCESSORIES	1,500.00	1,500.00	978.13	199.87	521.87	65.21
101-351-758.001	CLOTHING & BEDDING	0.00	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	0.00
101-351-802.001	GREEN THUMB CONTRACTURAL	0.00	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	0.00
101-351-802.003	TETHER CONTRACT EXPENSE	500.00	500.00	0.00	0.00	500.00	0.00
101-351-804.000	CORRECTIONS/TRAINING	1,000.00	1,000.00	438.59	38.59	561.41	43.86
101-351-808.000	LAUNDRY	0.00	0.00	0.00	0.00	0.00	0.00
101-351-815.000	JAIL/CORRECTIONS COMPUTER GRANT	8,000.00	8,100.00	8,100.00	0.00	0.00	100.00
101-351-835.000	HEALTH SERVICES	60,000.00	60,000.00	79,970.74	21,585.62	(19,970.74)	133.28
101-351-850.000	TELEPHONE	2,500.00	1,581.00	1,580.03	30.00	0.97	99.94
101-351-860.002	PRISONER TRANSPORTATION	750.00	750.00	519.70	118.10	230.30	69.29
101-351-901.000	LAW LIBRARY UPDATE	0.00	0.00	0.00	0.00	0.00	0.00
101-351-920.000	UTILITIES	40,000.00	40,000.00	39,680.09	3,906.64	319.91	99.20
101-351-930.000	BUILDING MAINTENANCE	50,000.00	50,000.00	52,670.72	9,342.82	(2,670.72)	105.34
101-351-930.001	EQUIPMENT MAINTENANCE	12,000.00	14,166.00	16,296.57	2,131.00	(2,130.57)	115.04
101-351-975.001	JAIL IMPROVEMENTS- CIGARETTE TAX	0.00	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	0.00
Total Dept 351 - CORRECTIONS/JAIL		1,236,214.00	1,265,670.00	1,303,431.84	129,699.47	(37,761.84)	102.98
Dept 355 - INMATE MEALS							
101-355-706.001	HEAD COOK	0.00	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	0.00
101-355-706.004	INMATE MEALS OVERTIME	0.00	0.00	0.00	0.00	0.00	0.00
101-355-720.000	INMT MEALS FRINGE	0.00	5,535.00	5,535.00	0.00	0.00	100.00
101-355-807.000	INMATE MEALS	144,000.00	144,000.00	150,072.70	24,339.55	(6,072.70)	104.22
Total Dept 355 - INMATE MEALS		144,000.00	149,535.00	155,607.70	24,339.55	(6,072.70)	104.06
Dept 371 - CONSTRUCTION CODES							
101-371-703.000	BUILDING OFFICIAL	44,678.00	44,678.00	44,310.47	3,443.56	367.53	99.18
101-371-704.000	BUILDING INSPECTOR	0.00	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	0.00
101-371-705.000	WAGES OF SENIOR CLERK	0.00	0.00	0.00	0.00	0.00	0.00
101-371-705.001	CLERKS (2)	44,940.00	45,091.00	53,318.00	7,051.81	(8,227.00)	118.25

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Fund 101 - GENERAL FUND							
Expenditures							
101-371-706.000	ELECTRICAL INSPECTOR WAGES	23,000.00	23,000.00	26,879.76	2,703.78	(3,879.76)	116.87
101-371-706.001	BUILDING APPEALS BOARD	0.00	0.00	0.00	0.00	0.00	0.00
101-371-706.004	ELECTRICAL PARTTIME	2,500.00	3,420.00	3,420.00	0.00	0.00	100.00
101-371-707.000	PLUMBING/MECH INSPECT	27,500.00	27,500.00	26,608.00	2,709.00	892.00	96.76
101-371-720.000	CON CODES FRINGE	59,086.00	59,086.00	60,514.22	4,041.00	(1,428.22)	102.42
101-371-727.000	SUPPLIES & PRINTING	1,000.00	694.00	693.65	0.00	0.35	99.95
101-371-727.001	CODE BOOK PURCHASES	25.00	364.00	363.50	0.00	0.50	99.86
101-371-756.000	GASOLINE	2,000.00	2,000.00	1,925.78	369.20	74.22	96.29
101-371-801.000	MEMBERSHIPS & SUBSCRIPTIONS	150.00	397.00	397.00	0.00	0.00	100.00
101-371-850.000	TELEPHONE	1,200.00	1,150.00	1,179.40	30.00	(29.40)	102.56
101-371-860.000	TRAVEL AND TRAINING	400.00	400.00	305.00	0.00	95.00	76.25
101-371-860.001	MILEAGE-ELECTRICAL INSPECTOR	0.00	0.00	0.00	0.00	0.00	0.00
101-371-932.000	VEHICLE REPAIR	2,000.00	2,182.00	2,181.01	0.00	0.99	99.95
101-371-933.000	EQUIPMENT MAINTENANCE	0.00	0.00	0.00	0.00	0.00	0.00
Total Dept 371 - CONSTRUCTION CODES		208,479.00	209,962.00	222,095.79	20,348.35	(12,133.79)	105.78
Dept 400 - PLANNING COMMISSION							
101-400-702.000	PER DIEMS	1,100.00	1,100.00	1,225.00	150.00	(125.00)	111.36
101-400-703.000	SALARIES	0.00	0.00	0.00	0.00	0.00	0.00
101-400-720.000	PLANNING FRINGE	100.00	100.00	93.70	11.46	6.30	93.70
101-400-727.001	PUBLICATIONS	500.00	939.00	1,037.46	98.78	(98.46)	110.49
101-400-802.000	CONTRACTURAL SERVICES	0.00	0.00	1,000.00	1,000.00	(1,000.00)	100.00
101-400-860.000	TRAVEL	500.00	500.00	516.00	64.00	(16.00)	103.20
Total Dept 400 - PLANNING COMMISSION		2,200.00	2,639.00	3,872.16	1,324.24	(1,233.16)	146.73
Dept 410 - ZONING DEPARTMENT							
101-410-702.000	COMMISSION PER DIEMS	0.00	0.00	0.00	0.00	0.00	0.00
101-410-702.001	ZONING ADMINISTRATOR	6,392.00	6,392.00	6,514.14	506.44	(122.14)	101.91
101-410-702.002	BOARD OF APPEALS PER DIEMS	1,000.00	1,000.00	675.00	125.00	325.00	67.50
101-410-703.001	HUD INSPECTION WAGES	0.00	0.00	0.00	0.00	0.00	0.00
101-410-706.004	CLERK	15,279.00	16,222.00	16,221.68	(1,175.30)	0.32	100.00
101-410-720.000	ZONING FRINGE	5,116.00	5,116.00	3,526.24	(1,703.29)	1,589.76	68.93
101-410-727.000	ZONING SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
101-410-727.001	PUBLICATIONS	600.00	600.00	645.85	313.16	(45.85)	107.64
101-410-756.000	GASOLINE	500.00	500.00	441.98	83.07	58.02	88.40
101-410-801.000	MEMBERSHIPS	0.00	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	0.00
101-410-831.000	LEGAL/ATTY EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00
101-410-850.000	TELEPHONE	300.00	152.00	151.31	0.00	0.69	99.55
101-410-860.000	ZONING COMMISSION TRAVEL	600.00	600.00	451.50	126.50	148.50	75.25
101-410-932.000	VEHICLE REPAIR AND MAINTENANCE	0.00	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	0.00
Total Dept 410 - ZONING DEPARTMENT		29,787.00	30,582.00	28,627.70	(1,724.42)	1,954.30	93.61
Dept 422 - E-911							
101-422-703.000	911 ADMINISTRATOR	47,549.00	47,549.00	46,205.84	4,722.00	1,343.16	97.18
101-422-703.001	ASS'T 911 ADMINISTRATOR	44,242.00	44,242.00	46,031.66	4,027.96	(1,789.66)	104.05
101-422-704.000	DISPATCHERS (9)	309,991.00	309,991.00	287,918.28	21,693.67	22,072.72	92.88
101-422-705.000	PART TIME DISPATCHERS	0.00	0.00	0.00	0.00	0.00	0.00
101-422-706.000	HOLIDAY PAY	23,000.00	23,000.00	21,877.86	3,253.68	1,122.14	95.12

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Fund 101 - GENERAL FUND							
Expenditures							
101-422-706.004	OVERTIME	40,000.00	57,435.00	60,958.97	2,382.72	(3,523.97)	106.14
101-422-707.000	PTO PAYOUTS	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00
101-422-720.000	911 FRINGE	228,514.00	252,588.00	268,020.01	8,783.70	(15,432.01)	106.11
101-422-727.000	SUPPLIES & PRINTING	3,000.00	3,000.00	2,913.34	556.95	86.66	97.11
101-422-756.000	GASOLINE	0.00	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	0.00
101-422-801.000	MEMBERSHIPS	200.00	200.00	0.00	0.00	200.00	0.00
101-422-804.000	TRAINING	500.00	500.00	130.00	0.00	370.00	26.00
101-422-808.000	DRY CLEANING	0.00	0.00	0.00	0.00	0.00	0.00
101-422-835.000	HEALTH SERVICES	300.00	300.00	0.00	0.00	300.00	0.00
101-422-850.000	TELEPHONE	2,700.00	2,057.00	2,086.38	30.00	(29.38)	101.43
101-422-860.000	TRAVEL	500.00	545.00	366.28	0.00	178.72	67.21
101-422-920.000	911 UTILITIES	16,000.00	16,000.00	13,336.53	1,302.22	2,663.47	83.35
101-422-932.000	VEHICLE MAINT & REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
101-422-933.000	EQUIPMENT MAINTENANCE	10,000.00	10,000.00	6,937.79	6,185.59	3,062.21	69.38
101-422-983.000	LEIN	1,500.00	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	0.00
Total Dept 422 - E-911		732,996.00	773,907.00	756,782.94	52,938.49	17,124.06	97.79
Dept 426 - EMERGENCY MANAGEMENT							
101-426-703.000	SALARY OF COORDINATOR	40,000.00	40,000.00	39,999.96	3,076.92	0.04	100.00
101-426-703.001	EMG MANG SPECIAL GRANT WAGE	0.00	0.00	0.00	0.00	0.00	0.00
101-426-704.000	DISASTER WAGES	0.00	1,150.00	1,150.00	0.00	0.00	100.00
101-426-705.000	ASS'T DIRECTOR	0.00	0.00	0.00	0.00	0.00	0.00
101-426-720.000	EMG MANG FRINGE	7,659.00	7,659.00	8,102.95	341.14	(443.95)	105.80
101-426-720.001	SPECIAL GRANT FRINGES	0.00	0.00	0.00	0.00	0.00	0.00
101-426-727.000	SUPPLIES & PRINTING	500.00	1,000.00	869.25	118.23	130.75	86.93
101-426-727.001	DISASTER SUPPLIES	1,000.00	1,272.00	1,271.31	0.00	0.69	99.95
101-426-756.000	GASOLINE	500.00	500.00	242.27	116.73	257.73	48.45
101-426-801.000	MEMBERSHIPS	50.00	50.00	25.00	0.00	25.00	50.00
101-426-802.000	CONTRACTURAL SERVICES	3,000.00	3,090.00	3,090.00	0.00	0.00	100.00
101-426-804.000	TRAINING	0.00	420.00	419.60	0.00	0.40	99.90
101-426-850.000	TELEPHONE	2,660.00	1,908.00	1,999.43	91.56	(91.43)	104.79
101-426-860.000	TRAVEL	1,000.00	1,500.00	1,318.25	143.00	181.75	87.88
101-426-920.000	UTILITIES	0.00	0.00	0.00	0.00	0.00	0.00
101-426-932.000	VEHICLE MAINT & REPAIR	0.00	0.00	290.66	290.66	(290.66)	100.00
101-426-933.000	EQUIPMENT MAINTENANCE	5,000.00	5,000.00	1,201.44	0.00	3,798.56	24.03
Total Dept 426 - EMERGENCY MANAGEMENT		61,369.00	63,549.00	59,980.12	4,178.24	3,568.88	94.38
Dept 430 - ANIMAL CONTROL							
101-430-703.000	AN. CONTROL OFF. SALARY	24,621.00	27,674.00	31,624.51	2,822.50	(3,950.51)	114.28
101-430-704.000	ASST. AN. CONTROL OFF. WAGES	0.00	0.00	0.00	0.00	0.00	0.00
101-430-705.000	PART TIME CLERK	10,956.00	11,634.00	13,044.24	1,007.40	(1,410.24)	112.12
101-430-706.004	ANIMAL SHELTER OVERTIME	0.00	0.00	0.00	0.00	0.00	0.00
101-430-720.000	AN SHELT FRINGE	7,046.00	12,602.00	14,633.00	1,073.54	(2,031.00)	116.12
101-430-727.000	SUPPLIES	3,000.00	3,000.00	2,061.25	0.00	938.75	68.71
101-430-756.000	GASOLINE	2,000.00	2,000.00	1,716.85	277.93	283.15	85.84
101-430-757.000	CLOTHING ALLOWANCE	100.00	100.00	0.00	0.00	100.00	0.00
101-430-802.000	CONTRACTUAL SERVICES/CUSTODIAL	2,500.00	2,500.00	2,448.00	552.00	52.00	97.92
101-430-829.000	DOG CENSUS	0.00	0.00	0.00	0.00	0.00	0.00
101-430-850.000	TELEPHONE	1,600.00	543.00	542.68	30.00	0.32	99.94
101-430-860.000	TRAVEL	0.00	0.00	0.00	0.00	0.00	0.00

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Fund 101 - GENERAL FUND							
Expenditures							
101-430-920.000	UTILITIES	3,500.00	3,500.00	2,743.02	651.76	756.98	78.37
101-430-930.000	BUILDING MAINTENANCE	700.00	805.00	1,202.98	398.00	(397.98)	149.44
101-430-932.000	VEHICLE MAINTENANCE	700.00	700.00	129.74	0.00	570.26	18.53
Total Dept 430 - ANIMAL CONTROL		56,723.00	65,058.00	70,146.27	6,813.13	(5,088.27)	107.82
Dept 434 - LIVESTOCK							
101-434-955.000	LIVESTOCK CLAIMS	0.00	0.00	0.00	0.00	0.00	0.00
Total Dept 434 - LIVESTOCK		0.00	0.00	0.00	0.00	0.00	0.00
Dept 441 - DPW							
101-441-703.000	SALARY OF DIRECTOR	500.00	500.00	499.98	38.46	0.02	100.00
101-441-704.000	PERDIEM OF COMMITTEE	250.00	250.00	0.00	0.00	250.00	0.00
101-441-720.000	DPW FRINGE	50.00	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	0.00
101-441-850.000	TELEPHONE	0.00	0.00	0.00	0.00	0.00	0.00
101-441-860.000	TRAVEL	100.00	100.00	0.00	0.00	100.00	0.00
Total Dept 441 - DPW		900.00	900.00	538.20	41.40	361.80	59.80
Dept 445 - DRAINS AT LARGE							
101-445-935.000	DRAINS AT LARGE	8,000.00	8,000.00	0.00	0.00	8,000.00	0.00
Total Dept 445 - DRAINS AT LARGE		8,000.00	8,000.00	0.00	0.00	8,000.00	0.00
Dept 529 - RECYCLING/SOLID WASTE							
101-529-727.000	SUPPLIES/PRINTING	0.00	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	0.00
101-529-969.000	RECYCLING/SOLID WASTE	0.00	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	0.00
Dept 601 - PUBLIC HEALTH							
101-601-969.000	HEALTH DEPARTMENT	179,621.00	179,621.00	179,621.00	44,905.25	0.00	100.00
101-601-969.001	PUBLIC HEALTH PREVENTION PROGRAMS	500.00	500.00	73.00	45.00	427.00	14.60
101-601-969.002	MEDICAID DENTAL PROGRAM	0.00	0.00	0.00	0.00	0.00	0.00
Total Dept 601 - PUBLIC HEALTH		180,121.00	180,121.00	179,694.00	44,950.25	427.00	99.76
Dept 602 - NUTRITION BOARD							
101-602-860.000	TRAVEL	0.00	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	0.00
Dept 603 - EMPLOYEE HEALTH SERVICES							
101-603-835.000	HEALTH SERVICES	0.00	0.00	45.00	45.00	(45.00)	100.00

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Fund 101 - GENERAL FUND							
Expenditures							
Total Dept 603 - EMPLOYEE HEALTH SERVICES		0.00	0.00	45.00	45.00	(45.00)	100.00
Dept 605 - CONTAGEOUS DISEASES							
101-605-835.000	HOSPITAL CARE	500.00	500.00	120.00	0.00	380.00	24.00
101-605-835.001	MEDICAL SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
Total Dept 605 - CONTAGEOUS DISEASES		500.00	500.00	120.00	0.00	380.00	24.00
Dept 631 - SUBSTANCE ABUSE							
101-631-969.000	MID STATE SUBSTANCE ABUSE	36,333.00	36,333.00	38,954.88	12,200.88	(2,621.88)	107.22
Total Dept 631 - SUBSTANCE ABUSE		36,333.00	36,333.00	38,954.88	12,200.88	(2,621.88)	107.22
Dept 648 - MEDICAL EXAMINER							
101-648-703.000	MEDICAL EXAMINER SALARY	7,200.00	7,200.00	7,200.00	0.00	0.00	100.00
101-648-704.000	DEPUTY MEDICAL EXAMINER SALARY	0.00	0.00	0.00	0.00	0.00	0.00
101-648-835.000	AUTOPSIES	59,500.00	60,371.00	71,240.00	10,869.00	(10,869.00)	118.00
Total Dept 648 - MEDICAL EXAMINER		66,700.00	67,571.00	78,440.00	10,869.00	(10,869.00)	116.09
Dept 649 - MENTAL HEALTH							
101-649-969.000	MIDLAND-GLADWIN MENTAL HEALTH	91,531.00	91,531.00	91,531.00	0.00	0.00	100.00
Total Dept 649 - MENTAL HEALTH		91,531.00	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	0.00
Total Dept 650 - INSTITUTIONAL CARE		0.00	0.00	0.00	0.00	0.00	0.00
Dept 661 - MENTAL HEALTH-PUBLIC GUARDIANSHIPS							
101-661-969.000	MENTAL HEALTH-PUBLIC GUARDIANSHIPS	12,620.00	12,620.00	15,228.00	2,632.00	(2,608.00)	120.67
Total Dept 661 - MENTAL HEALTH-PUBLIC GUARDIANSHIPS		12,620.00	12,620.00	15,228.00	2,632.00	(2,608.00)	120.67
Dept 682 - VETERANS							
101-682-703.000	DIRECTOR SALARY	36,385.00	31,885.00	30,190.40	512.00	1,694.60	94.69
101-682-704.000	VETERANS COMMITTEE	1,000.00	1,000.00	875.00	0.00	125.00	87.50
101-682-705.000	COUNTY COUNSELOR	0.00	0.00	0.00	0.00	0.00	0.00
101-682-706.000	CONTRACTUAL EMPLOYEE	8,580.00	8,580.00	0.00	0.00	8,580.00	0.00
101-682-707.000	VACATION HELP	0.00	11.00	11.00	0.00	0.00	100.00
101-682-720.000	VETERANS FRINGE	13,146.00	9,146.00	6,955.97	187.63	2,190.03	76.05
101-682-727.000	SUPPLIES AND PRINTING	1,250.00	1,593.00	1,718.52	75.46	(125.52)	107.88
101-682-801.000	MEMBERSHIPS	0.00	55.00	55.00	0.00	0.00	100.00
101-682-810.000	FTC VETS SUPPLIMENT FUNDING	5,000.00	5,000.00	947.88	0.00	4,052.12	18.96
101-682-833.000	VETERANS BURIAL	15,000.00	15,000.00	15,000.00	3,300.00	0.00	100.00
101-682-833.001	HEADSTONE PLACEMENT	400.00	400.00	300.00	50.00	100.00	75.00
101-682-833.002	FLAGS	2,250.00	2,250.00	1,947.70	0.00	302.30	86.56
101-682-850.000	TELEPHONE	750.00	474.00	473.72	0.00	0.28	99.94

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Fund 101 - GENERAL FUND							
Expenditures							
101-682-860.000	TRAVEL & TRAINING	2,000.00	3,103.00	2,889.05	132.00	213.95	93.11
101-682-933.000	EQUIPMENT MAINTENANCE	250.00	250.00	86.00	0.00	164.00	34.40
Total Dept 682 - VETERANS		86,011.00	78,747.00	61,450.24	4,257.09	17,296.76	78.04
Dept 721 - PLANNING COMMISSION							
101-721-702.000	PER DIEMS	0.00	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	0.00
101-721-727.001	PUBLICATIONS	0.00	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	0.00
101-721-860.000	TRAVEL	0.00	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	0.00
Dept 722 - ZONING DEPARTMENT							
101-722-702.001	SALARY OF ZONING ADMINISTRATOR	0.00	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	0.00
101-722-706.004	WAGES OF CLERK	0.00	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	0.00
101-722-727.000	SUPPLIES & PRINTING	0.00	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	0.00
101-722-756.000	GASOLINE	0.00	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	0.00
101-722-850.000	TELEPHONE	0.00	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	0.00
101-722-932.000	VEHICLE MAINT & REPAIR	0.00	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	0.00
Dept 729 - EDC							
101-729-727.000	POSTAGE/PRINTING & SUPPLIES	0.00	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	0.00
101-729-831.000	LEGAL SERVICES	0.00	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	0.00
Total Dept 729 - EDC		0.00	0.00	0.00	0.00	0.00	0.00
Dept 756 - PARKS AND RECREATION							
101-756-705.000	PER DIEMS	0.00	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	0.00
101-756-727.000	SUPPLIES	0.00	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	0.00
101-756-802.000	CONTRACTURAL SERVICES/CARETAKER	0.00	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	0.00
101-756-860.000	TRAVEL	0.00	0.00	0.00	0.00	0.00	0.00
101-756-920.000	UTILITIES	3,500.00	3,500.00	2,194.37	135.79	1,305.63	62.70
101-756-932.000	VEHICLE REPAIR & MAINTENANCE	0.00	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	0.00
101-756-935.000	GROUNDS CARE & MAINTENANCE	0.00	0.00	0.00	0.00	0.00	0.00
Total Dept 756 - PARKS AND RECREATION		3,500.00	3,500.00	2,194.37	135.79	1,305.63	62.70

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Fund 101 - GENERAL FUND							
Expenditures							
Dept 851 - INSURANCE/BONDS							
101-851-720.000	INSURANCE	190,000.00	190,000.00	182,508.93	651.32	7,491.07	96.06
101-851-720.001	BONDS	0.00	0.00	0.00	0.00	0.00	0.00
101-851-720.002	HRA REIMBURSEMENTS	126,432.00	126,432.00	142,593.77	15,537.18	(16,161.77)	112.78
Total Dept 851 - INSURANCE/BONDS		316,432.00	316,432.00	325,102.70	16,188.50	(8,670.70)	102.74
Dept 852 - HEALTH INSURANCE							
101-852-720.006	RETIREES PREMIUMS	116,899.00	145,311.00	153,730.87	8,420.07	(8,419.87)	105.79
Total Dept 852 - HEALTH INSURANCE		116,899.00	145,311.00	153,730.87	8,420.07	(8,419.87)	105.79
Dept 861 - RETIREMENT							
101-861-720.000	EMPLOYEE RETIREMENT	30,000.00	30,000.00	30,000.00	0.00	0.00	100.00
Total Dept 861 - RETIREMENT		30,000.00	30,000.00	30,000.00	0.00	0.00	100.00
Dept 891 - CONTINGENT							
101-891-969.000	CONTINGENT	0.00	2,590.00	0.00	0.00	2,590.00	0.00
Total Dept 891 - CONTINGENT		0.00	2,590.00	0.00	0.00	2,590.00	0.00
Dept 897 - AIRPORT GRANT MATCH							
101-897-969.000	AIRPORT	22,500.00	25,000.00	25,000.00	0.00	0.00	100.00
101-897-969.001	AIRPORT GRANT MATCH	2,500.00	2,500.00	0.00	0.00	2,500.00	0.00
Total Dept 897 - AIRPORT GRANT MATCH		25,000.00	27,500.00	25,000.00	0.00	2,500.00	90.91
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	0.00
Total Dept 899 - MTT/BOR ADJUSTMENTS		0.00	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	0.00
101-900-970.001	CAPITAL IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	0.00
101-900-970.002	FLOOD EXPENDITURES	0.00	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	0.00
101-900-970.131	CIRCUIT COURT CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00
101-900-970.132	CIRCUIT COURT REPORTER CAPITAL OUTLAY	0.00	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	0.00
101-900-970.141	FRIEND OF COURT CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00
101-900-970.148	PROBATE COURT CAPITAL OUTLAY	0.00	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	0.00
101-900-970.191	ELECTION CAPITAL OUTLAY	0.00	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	0.00
101-900-970.223	CONTROLLER CAP OUTLAY	0.00	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	0.00
101-900-970.229	PROSECUTING ATTORNEY - CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00
101-900-970.236	REGISTER OF DEED CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00

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Fund 101 - GENERAL FUND							
Expenditures							
101-900-970.253	TREASURER CAPITAL OUTLAY	0.00	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	0.00
101-900-970.258	COMPUTER EQUIPMENT CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00
101-900-970.265	BUILDING & GROUNDS CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00
101-900-970.270	PROFESSIONAL BUILDING CAPITAL OUTLAY	0.00	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	0.00
101-900-970.296	DUPLICATOR	0.00	0.00	0.00	0.00	0.00	0.00
101-900-970.297	TELEPHONE CAPITAL OUTLAY	0.00	12,210.00	27,069.60	8,460.00	(14,859.60)	221.70
101-900-970.301	CAPITAL OUTLAY-SHERIFF	0.00	0.00	0.00	0.00	0.00	0.00
101-900-970.303	TRAFFIC ENFORCEMENT	0.00	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	0.00
101-900-970.331	MARINE CAPITAL OUTLAY	0.00	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	0.00
101-900-970.351	CAPITAL OUTLAY-CORRECTIONS/JAIL	0.00	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	0.00
101-900-970.371	CONSTRUCTION CODE CAPITAL OUTLAY	0.00	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	0.00
101-900-970.422	CENTRAL DISPATCH CAPITAL OUTLAY	13,200.00	13,200.00	0.00	0.00	13,200.00	0.00
101-900-970.426	EMERGENCY MANAGEMENT CAPITAL OUTLAY	0.00	98,425.00	98,425.00	0.00	0.00	100.00
101-900-970.430	CAPITAL OUTLAY-ANIMAL CONTROL	0.00	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	0.00
101-900-970.682	VETERANS CAPITAL OUTLAY	0.00	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	0.00
101-900-981.000	LEASED VEHICLES	0.00	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	0.00
101-900-981.301	SHERIFF VEHICLE REPLACEMENT	97,222.00	98,972.00	98,971.21	0.00	0.79	100.00
101-900-981.371	CONSTRUCT CODE VEHICLE REPLACEMENT	0.00	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	0.00
Total Dept 900 - CAPITAL OUTLAY		110,422.00	222,807.00	224,465.81	8,460.00	(1,658.81)	100.74
Dept 905							
101-905-991.366	JAIL PAYMENTS PRINCIPAL	0.00	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	0.00
Total Dept 905		0.00	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	0.00
101-965-998.231	JUDICIAL MANAGEMENT FUND	0.00	0.00	0.00	0.00	0.00	0.00
101-965-998.244	ECONOMIC DEV. ADMIN. FUND	7,500.00	7,500.00	7,500.00	0.00	0.00	100.00
101-965-998.246	PUBLIC IMPROVEMENTS	0.00	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	0.00
101-965-998.258	DISASTER CONTINGENCY APPROPRIATION	0.00	0.00	0.00	0.00	0.00	0.00
101-965-998.269	LAW LIBRARY	9,000.00	9,000.00	10,000.00	1,000.00	(1,000.00)	111.11
101-965-998.271	LIBRARY	0.00	0.00	0.00	0.00	0.00	0.00
101-965-998.290	SOCIAL SERVICES WELFARE FUND	0.00	0.00	0.00	0.00	0.00	0.00
101-965-998.291	SOCIAL SERVICES CHILD CARE	55,000.00	55,000.00	45,000.00	5,000.00	10,000.00	81.82
101-965-998.292	CHILD CARE PROBATE CARE	125,000.00	125,000.00	50,000.00	0.00	75,000.00	40.00
101-965-998.293	SOLDIERS & SAILORS RELIEF	1,250.00	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	300.00	0.00
101-965-998.517	TAX REVERSION 1/2 WAGES 1 CLERK	0.00	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	0.00
101-965-998.841	APPROPRIATION TO WIGGINS LAKE LEVEL	0.00	0.00	0.00	0.00	0.00	0.00

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Fund 101 - GENERAL FUND							
Expenditures							
Total Dept 965 - MISC APPROPRIATIONS		198,050.00	198,050.00	113,750.00	6,000.00	84,300.00	57.43
Dept 999 - DEFAULT ACCOUNT							
101-999-999.999	DEFAULT ACCOUNT/RESOLVE	0.00	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	0.00
TOTAL EXPENDITURES		8,880,280.00	9,288,178.00	9,151,249.13	828,486.21	136,928.87	98.53
Fund 101 - GENERAL FUND:							
TOTAL REVENUES		8,880,280.00	9,288,178.00	9,161,081.62	796,548.25	127,096.38	98.63
TOTAL EXPENDITURES		8,880,280.00	9,288,178.00	9,151,249.13	828,486.21	136,928.87	98.53
NET OF REVENUES & EXPENDITURES		0.00	0.00	9,832.49	(31,937.96)	(9,832.49)	100.00