

# BENZIE COUNTY BOARD OF COMMISSIONERS

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448 COURT PLACE – BEULAH, MI 49617 – (231) 882-9671

[www.benzieco.net](http://www.benzieco.net)

## MEETING AGENDA

**April 10, 2018**

Commissioners Room, Governmental Center, 448 Court Place, Beulah, Michigan

### PLEASE TURN OFF ALL ELECTRONIC DEVICES

9:00 a.m.      CALL TO ORDER  
                    ROLL CALL  
                    INVOCATION AND PLEDGE OF ALLEGIANCE  
                    APPROVAL OF AGENDA  
                    APPROVAL OF MINUTES – 3/29/2018  
                    PUBLIC INPUT  
                    ELECTED OFFICIALS & DEPT HEAD COMMENTS  
                    COMMISSIONER REPORTS  
                    COUNTY ADMINISTRATOR'S REPORT  
                    FINANCE – Approval of Bills  
                    COMMITTEE OF THE WHOLE – Consent  
                    COMMITTEE APPOINTMENTS – Centra Wellness, Land Bank  
                    ACTION ITEMS –  
                    1. 2018-011 TNT Millage Resolution  
                    2. 2018-013 EDC/BRA Resolution  
                    PRESENTATION OF CORRESPONDENCE  
                    UNFINISHED BUSINESS  
                    NEW BUSINESS –  
10:00          Ron Berns – 911 Surcharge; 2018-012 Telecommunications Week  
10:15          Ken Talsma – 2017 Audit Report  
10:30          Jennifer Kolinski – 2018-014 Road Commission Millage Resolution  
10:45          Greg Grant – Closed Session – Mallon vs BOC – Section 8(e) of OMA  
                    PUBLIC COMMENT  
                    ADJOURNMENT

#### Times Subject to Change

THE COUNTY OF BENZIE WILL PROVIDE NECESSARY REASONABLE AUXILIARY AIDS AND SERVICES, SUCH AS SIGNERS FOR THE HEARING IMPAIRED AND AUDIO TAPES OF PRINTED MATERIALS BEING CONSIDERED AT THE MEETING, TO INDIVIDUALS WITH DISABILITIES AT THE MEETING OR HEARING UPON THIRTY (30) DAYS NOTICE TO THE COUNTY OF BENZIE. INDIVIDUALS WITH DISABILITIES REQUIRING AUXILIARY AIDS OR SERVICES SHOULD CONTACT THE COUNTY BY WRITING OR CALLING THE FOLLOWING:

BENZIE COUNTY CLERK  
448 COURT PLACE  
BEULAH MI 49617  
(231) 882-9671

This notice was posted by Dawn Olney, Benzie County Clerk, on the bulletin board in the main entrance of the Benzie County Governmental Center, Beulah, Michigan, at least 18 hours prior to the start of the meeting. This notice is to comply with Sections 4 and 5 of the Michigan Open Meetings Act (PA 267 of 1976).

## PUBLIC INPUT

**Purpose:** The Benzie County Board of Commissioners is a public policy setting body and subject to the Open Meetings Act (PA 267 of 1976). The Board also operates under a set of "Benzie County Board Rules (section 7.3)" which provides for public input during their meetings. It continually strives to receive input from the residents of the county and reserves two opportunities during the monthly scheduled meeting for you the public to voice opinions, concerns and sharing of any other items of common interest. There are however, in concert with meeting conduct certain rules to follow.

**Speaking Time:** Agenda items may be added or removed by the board but initially at least two times are devoted to Public Input. Generally, however, attendees wishing to speak will be informed how long they may speak by the chairman. All speakers are asked to give their name, residence and topic they wish to address. This and the statements/comments will be entered into the public record (minutes of the meeting). Should there be a number of speakers wishing to voice similar opinions, an option for a longer presentation may be more appropriate for the group and one or more speakers may talk within that time frame.

Group Presentations – 15 minutes  
Individual Presentations – 3 minutes

**Board Response:** Generally, as this is an "Input" option, the board will not comment or respond to presenters. Silence or non-response from the board should not be interpreted as disinterest or disagreement by the board. However, should the board individually or collectively wish to address the comments of the speaker(s) at the approval of the Chair and within a time frame previously established, responses may be made by the board. Additionally, the presenter may be in need of a more lengthy understanding of an issue or topic and may be referred to a committee appropriate to address those issues.

Public Input is very important in public policy settings and is only one means for an interchange of information or dialogue. Each commissioner represents a district within the county and he/she may be individually contacted should greater depth or understanding of an issue be sought. Personal contact is encouraged and helpful to both residents and the board.

### Commissioner Contacts:

District I – Bob Roelofs (Almira East of Reynolds Road).....	231-645-1187
District II - Art Jeannot (Almira Twp West of Reynolds Road, Platte and Lake Townships).....	231-920-5028
District III - Roger Griner (Crystal Lake, Frankfort).....	231-651-0757
District IV - Coury Carland (Benzonia).....	231-930-7560
District V - Terry Money (Homestead).....	231-510-2400
District VI - Evan Warsecke (Colfax, Inland).....	231-275-3375
District VII - Gary Sauer (Blaine, Gilmore, Joyfield, Weldon).....	231-651-0647

# THE BENZIE COUNTY BOARD OF COMMISSIONERS

March 29, 2018

The Benzie County Board of Commissioners met in a regular meeting on Thursday, March 29, 2018, 448 Court Place, Government Center, Beulah, Michigan.

The meeting was called to order by Chairman Gary Sauer at 9:00 a.m.

Present were: Commissioners Carland, Griner, Jeannot, Money, Roelofs, Sauer and Warsecke

The invocation was given by Commissioner Griner followed by the pledge of allegiance.

## **Agenda:**

Motion by Roelofs, seconded by Warsecke, to approve the agenda as amended, removing 10:00 Toby Dunne and 10:15 Ken Talsma and adding Tire Grant under Dept Head. Ayes: Carland, Griner, Jeannot, Money, Roelofs, Sauer and Warsecke Nays: None Motion carried.

## **Minutes:**

Motion by Jeannot, seconded by Money, to approve the regular session minutes of March 13, 2018 as presented. Ayes: Carland, Griner, Jeannot, Money, Roelofs, Sauer and Warsecke Nays: None Motion carried.

9:02 a.m. Public Input

Eric VanDussen spoke regarding the lawsuit against the BOC regarding the OMA violation; proposed TNT millage language.

9:05 a.m. Public Input Closed

## **ELECTED OFFICIALS & DEPT HEAD COMMENTS:**

David Schaffer, Solid Waste/Recycling, introduced Jesse Zylstra, the new recycling coordinator for Benzie County. Mr. Schaffer spoke regarding the DEQ tire grant, this is the same agreement that we have entered into in the past; Benzie Bus has received 4 new vehicles, one of which will be wrapped advertising recycling. The education grant has gone live on social media – recycling.benzie.co.net. Frankfort site has been relocated and is going well, this is a temporary solution. April 14 is Early Childhood Development Fair at Betsie Valley from 10 am – 1 pm. April 21 is the Benzie Business Expo at Benzie Central High School from 10 am – 3 pm.

Comm Jeannot congratulates David on his new position and asks why do you have to market and what is your source of funding? DEQ offered funding through a grant for recycling education; we reviewed that opportunity and the BOC agreed to pursue and encourage ownership. This is a state effort to create diversion rates from the landfills.

Chairman Sauer echo Comm Jeannot's comments and welcome to Jesse.

Motion by Warsecke, seconded by Griner, to accept the DEQ Scrap Tire Cleanup Grant Agreement as presented, authorizing the chairman to sign. Roll call. Ayes: Carland, Griner, Jeannot, Money, Roelofs, Sauer and Warsecke Nays: None Motion carried.

Doug Durand, Benzie Senior Resources, provided a written report and spoke regarding the Federal government passing the 2018 fiscal budget and the Older Americans came out well. Lawn Chores Spring Cleanup will start April 2, 2018. Recently received grants: Community Chest \$15,000; Delta Dental – applied for \$5,000 but have not heard what we will receive; Building Healthy Communities \$2,000 for kitchen equipment. June 8 will be the Senior Expo at Trinity Lutheran Church in

## COMMISSIONERS

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March 29, 2018

Frankfort. Senior Project Fresh, will receive over 90 additional coupons this year. Partnering with Munson Medical Center and Grow Benzie on fresh produce. All programs are up and growing.

Kyle Maurer, Animal Control, presented the 2017 Animal Shelter Annual Report that is required by the State of Michigan.

Comm Jeannot asked about the potential lawsuit regarding removal of some animals. Mr. Deisch stated he has been in contact with MMRMA and at this time there is no additional information to share.

Comm Money asks about the sale of a vehicle – Mr. Maurer stated that Grand Traverse County will be purchasing a new vehicle, so he will seek out other possibilities for sale. Comm Money stated that there is another option – suck it up and use it.

Comm Jeannot agrees with Comm Money – use the vehicle.

Comm Money asked that he talk about the change in staffing – Jaime has accepted a job with Grand Traverse ACO so her leaving is contingent on a background check and physical. If she does end <sup>or up</sup> leaving they will need to fill her position and he is working to get the position posted.

## COMMISSIONER REPORTS

Comm Griner reported on the MAC transportation committee of which he is a part of; Michigan is the cheapest for feed available in the nation and we will have a new processing plant near Battle Creek and they will be processing 10,000 pigs per day. He also spoke about the Ballast water law.

Comm Money stated that we have some fine universities in Michigan as well as Ohio; we don't want to copy things that they do. That is the only state in the <sup>Country 4 was</sup> county that had a river catch on fire.

Comm Jeannot attended six meetings on behalf of the county since our last meeting. He yields his time to those that attended the MAC conference.

Comm Warsecke attended two meetings – Inland Township and Conservation District – they are holding their seedling sale through April 13.

Comm Carland attended the MAC conference and stated that the State of Michigan is exploring a state-wide law on septic tanks and drain fields. Michigan Indigent Defense Fund – the state has determined that it will cost them about \$87 million, so now they want the counties to pay more of that than we were lead to believe. Fireworks law that was passed by the state a few years ago, has caused some issues – one being enforcement. Leelanau prepared an Ordinance and then the local units signed on and the Sheriff Dept does enforcement. School Resource Officer – there may be funds coming from the State and Federal government. Attended a luncheon on Beaver Island last Saturday for the ~~Airport Authority~~.

Comm Roelofs also attended the MAC conference and enjoyed the networking with other Commissioners – he attended a session on mental health and the courts for education and/or rehab. All comes down to money. Attended VA breakout sessions; collective bargaining. EMS Advisory is looking at a used ambulance. Benzie County VA is getting ready for Memorial Day service at noon. Comm Jeannot asks how the local Veterans would rate us. It is a personality issue. The services out there are adequate if not better.

## COMMISSIONERS

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March 29, 2018

Comm Sauer reported on the Village of Elberta sewer issue; MDOT projects thru 2022 of which we have three projects set for Benzie county 2019, 2020. Attended the Maples meeting and they are about 91% occupancy. Chamber discussions regarding economic concerns. Health Dept held discussions regarding law for septic systems – if it becomes a state law, then we would have to rescind the Point of Sale Ordinance regarding water – funding is a big issue. Indigent Defense is another unfunded mandate. Regarding School Resource Officer, the state probably won't come up with the money. There was talk about perhaps the officers can sit in the school parking lot to write *reports* ~~them~~ or have lunch at the schools – just their presence is going to help.

Comm Jeannot stated regarding the MDOT meeting, once they have you within 5 years of replacing a road, they will do nothing but pot holes. SRO – the sinking funds can be used for this purpose.

Comm Jeannot asked about his thought on the conference: Had breakfast the last day with Houghton County. Everyone seems to have the same issues. There seems to be a lot of jails being built. Was disappointed with timing and no legislators being there.

### COUNTY ADMINISTRATOR'S REPORT – Mitch Deisch

- Provided a written update dated March 21, 2018.
- Budget at a Glance.
- Michigan Indigent Defense Commission – appears to be some unfunded mandates coming down the road regarding this. The law is clear that -- This doesn't begin until the State of Michigan provides adequate funding.
- Attended the MAC conference – Crisis Management session – Frank Post is an amazing asset to our organization. Region 7 pays 40% of his wages and benefits; Frank is viewed across the state as an expert in this.
- Replacement for David Schaffer: when we have one individual running a department, we have an issue – Mid-March we found out that David had accepted a position with Grand Traverse County. Due to the timing, he did not have time to post the position, advertise, interview. He talked with the SW Advisory chair and Chair Sauer and he called the individual that was second in the running when Mr. Schaffer was hired. Jesse Zylstra was contacted and he was still interested.

10:30 a.m. – Sheriff Schendel -- TNT Ballot Language

Millage language – it was recommended that the language be corrected to replace “in Benzie County” with “...for drug enforcement and awareness programs in the TNT jurisdictions, including Benzie County, ...”

Sheriff is present with Lt. Dan King of the Michigan State Police. Lt King stated that he is glad that Benzie County has TNT millage. We are the only county in the area with a millage to fund a TNT officer. When you fund a position without a millage, what do you get? 15 detectives from the TNT that do not cost us a dime; undercover officer. You do not pay for meth lab clean up. Eight counties are members of TNT.

Motion by Carland, seconded by Jeannot, to send resolution 2018-011 to Attorney Dave Stoker for completion of resolution and ballot language. Ayes: Carland, Griner, Jeannot, Money, Roelofs, Sauer and Warsecke Nays: None Motion carried.

11:03 a.m. Break

11:11 a.m. Reconvene

## **COMMISSIONERS**

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**March 29, 2018**

### **FINANCE**

**Bills:** Motion by Carland, seconded by Warsecke, to approve payment of the bills from March 14, 2018 to March 28, 2018 in the amount of \$334,372.59, as presented. Roll call. Ayes: Carland, Griner, Jeannot, Money, Roelofs, Sauer and Warsecke Nays: None Motion carried.

### **COMMITTEE OF THE WHOLE**

Chairman Sauer removes item #1.

Motion by Warsecke, seconded by Carland, to adopt item 2 of the March 13, 2018 Committee of the Whole Consent Calendar as presented. Roll call. Ayes: Carland, Griner, Jeannot, Money, Roelofs, Sauer and Warsecke Nays: None Motion carried.

#1: Chairman Sauer stated that he has concerns with county vehicles with the county logo in another county – it's a public perception issue.

Comm Money agrees with Chairman Sauer.

Chairman Sauer stated that he believes it is better to drive in with their own vehicle then get a county vehicle.

Comm Jeannot says we are talking about people that provide public safety response here.

Expediency is everything. Without testing it, we really don't know.

Motion by Jeannot, seconded by Roelofs, to approve and support the request to take Animal Control vehicles home and come back for review in six (6) months, and that a policy be written and brought for approval in the next 60 days. Roll call. Ayes: Carland, Jeannot, Money, Roelofs and Warsecke Nays: Griner and Sauer Motion carried.

### **COMMITTEE APPOINTMENTS** – None

### **ACTION ITEMS**

2018-009: Motion by Warsecke, seconded by Money, to adopt resolution 2018-009 authorizing Millage Election for Conservation District as presented, authorizing the chairman to sign. Roll call. Ayes: Carland, Griner, Jeannot, Money, Roelofs, Sauer and Warsecke Nays: None Motion carried.

2018-010: Motion by Money, seconded by Griner, to adopt resolution 2018-010 Merganser Control Program as presented, authorizing the chairman to sign. Roll call. Ayes: Carland, Griner, Jeannot, Money, Roelofs, Sauer and Warsecke Nays: None Motion carried.

EDC/BRA: AES was originally recommend for hire to help EDC. The BOC approved action as well as a portion of funding for it. The BOC has leveraged AES time as much as if not more than the EDC. The EDC board shares some frustration that they have no control or any say over what the direction of AES does. Request is to acknowledge that AES has solid line responsibility to EDC/BRA and BOC wants to be updated. AES is to be managed by the EDC.

Ed Kowalski, Chair of EDC/BRA, they are trying to develop a chain of command; EDC wants to manage AES's schedule.

Comm Jeannot says EDC is asking to be allowed to manage the AES's time. BOC needs to acknowledge that AES was hired to aid in EDC.

Lisa Leedy, AES, stated that she is looking for who to take direction from.

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Comm Carland says the contract needs to be revisited and those performance provisions need to be added; and a professional county employee to be liaison between AES/EDC/BRA.

Comm Jeannot feels we need to set up a budget with EDC to pay AES.

County Treasurer Michelle Thompson says the contract is with the county – not EDC.

Comm Jeannot says the EDC should be the one that authorizes the payment.

Comm Money would like to study it for a month before deciding.

Mr. Deisch sees this as two prong: 1) do a resolution to lay out what AES is to do; and 2) look at the contract. He will prepare a resolution with EDC/BRA for action on April 10 Board of Commissioner meeting and he will talk in April to the EDC/BRA about the contract.

12:03 p.m. Comm Griner leaves.

### **CORRESPONDENCE**

- Parks & Recreation minutes of January 22, 2018 received.
- Road Commission minutes of February 22, 2018 received.
- Road Commission minutes of March 1, 2018 received.
- Veterans Affairs minutes of February 5, 2018 received.
- Benzie Bus February 2018 Statement of Activities received.

### **UNFINISHED BUSINESS** – None

### **NEW BUSINESS** – None

12:12 p.m. Public Input – None

Motion by Warsecke, seconded by Roelofs, to adjourn at 12:12 p.m. Ayes: Carland, Jeannot, Money, Roelofs, Sauer and Warsecke Nays: None Abs: Griner Motion carried.

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Gary Sauer – Chair

Dawn Olney, Benzie County Clerk

### **INDEX**

1. Approved the agenda as amended.
2. Approved the regular session minutes of March 13, 2018 as presented.
3. Accepted the DEQ Scrap Tire Cleanup Grant Agreement as presented, auth the chairman to sign.
4. Approved to send resolution 2018-011 TNT millage request to Attorney Dave Stoker for completion of resolution and ballot language.
5. Approved payment of the bills from in the amount of \$334,372.59, as presented.
6. Adopted item 2 of the March 13, 2018 Committee of the Whole Consent Calendar as presented.

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7. Approved and supported the request to take Animal Control vehicles home and come back for review in six (6) months, and that a policy be written and brought for approval in the next 60 days.
8. Adopted resolution 2018-009 authorizing Millage Election for Conservation District as presented.
9. Adopted resolution 2018-010 Merganser Control Program as presented.

DRAFT

Motion by Warsecke, seconded by Carland, to approve the Committee of the Whole Consent Calendar as follows:

1. Removed from Consent Calendar.
2. Approved to amend the 2017-18 Budget for the 425 Account as presented.



Kathy has worked tirelessly under demanding conditions as a registered nurse for 39 years and an educator, advocating for her patients, her students, and their families. Now, she wants to fight for the people of the 101st District by taking her compassion, commitment, and strong values to Lansing.

Kathy has lived in Empire Township for 36 years and has three grown children. She and her husband Kent are co-owners of the family's 32-year construction business. Kathy believes people come first!

## COMMUNITY INVOLVEMENTS

- Member of Leelanau County Housing Action Committee
- Precinct Delegate for Empire Township
- Sits on Empire Township Zoning Board of Appeals & Leelanau County Solid Waste Council
- County captain for Voters Not Politicians ballot initiative
- Active member of St. Philip Catholic Church



KATHY101ST.COM | 231.794.2795 | KATHYWIEJACZKA@GMAIL.COM

PAID FOR BY FRIENDS TO ELECT KATHY WIEJACZKA

# Elected Officials and Department Head Comments

**BENZIE COUNTY BUILDING CODE AND  
SAFETY ENFORCEMENT  
JAN-FEB-MARCH  
2018**

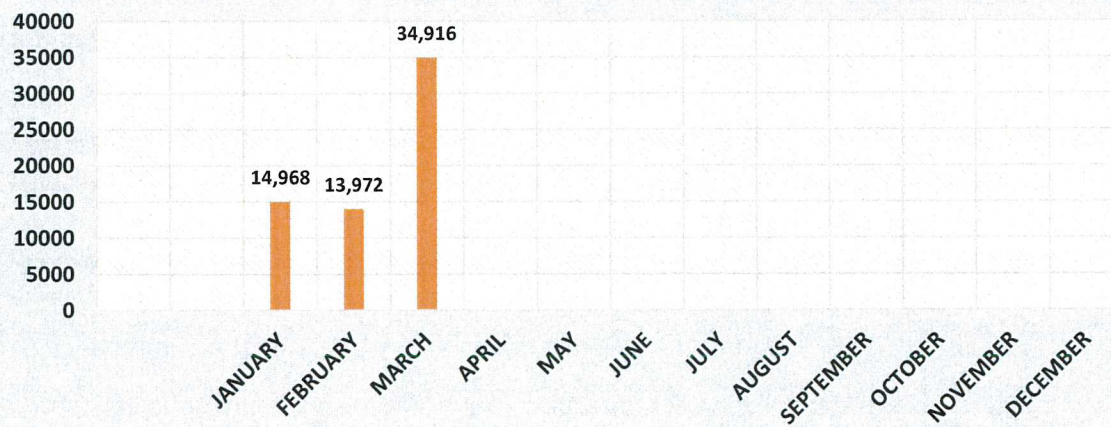


## MONTHLY REVENUE 2018

JANUARY	14,968
FEBRUARY	13,972
MARCH	34,916
APRIL	
MAY	
JUNE	
JULY	
AUGUST	
SEPTEMBER	
OCTOBER	
NOVEMBER	
DECEMBER	

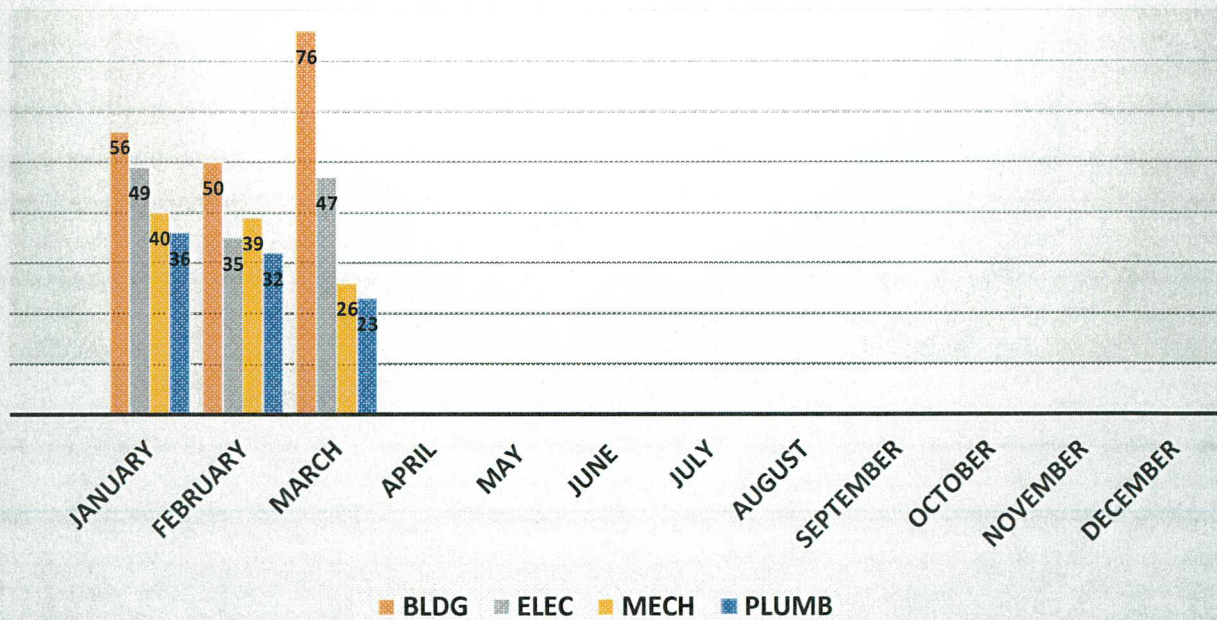
**TOTAL 63,855**

## MONTHLY REVENUE 2018



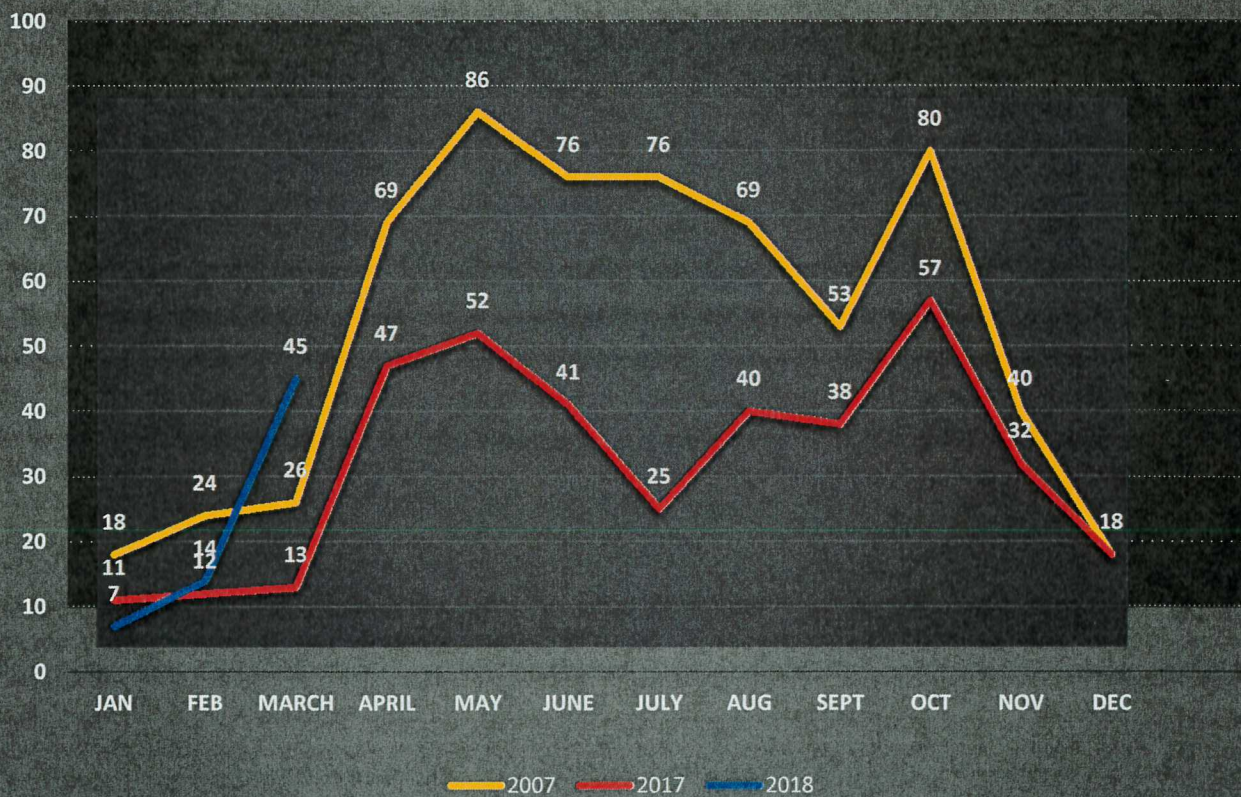
# MONTHLY INSPECTIONS 2018

	BLDG	ELEC	MECH	PLUMB		ALL
JANUARY	56	49	40	36		181
FEBRUARY	50	35	39	32		156
MARCH	76	47	26	23		172
APRIL						
MAY						
JUNE						
JULY						
AUGUST						
SEPTEMBER						
OCTOBER						
NOVEMBER						
DECEMBER						
TOTALS	182	131	105	91		509



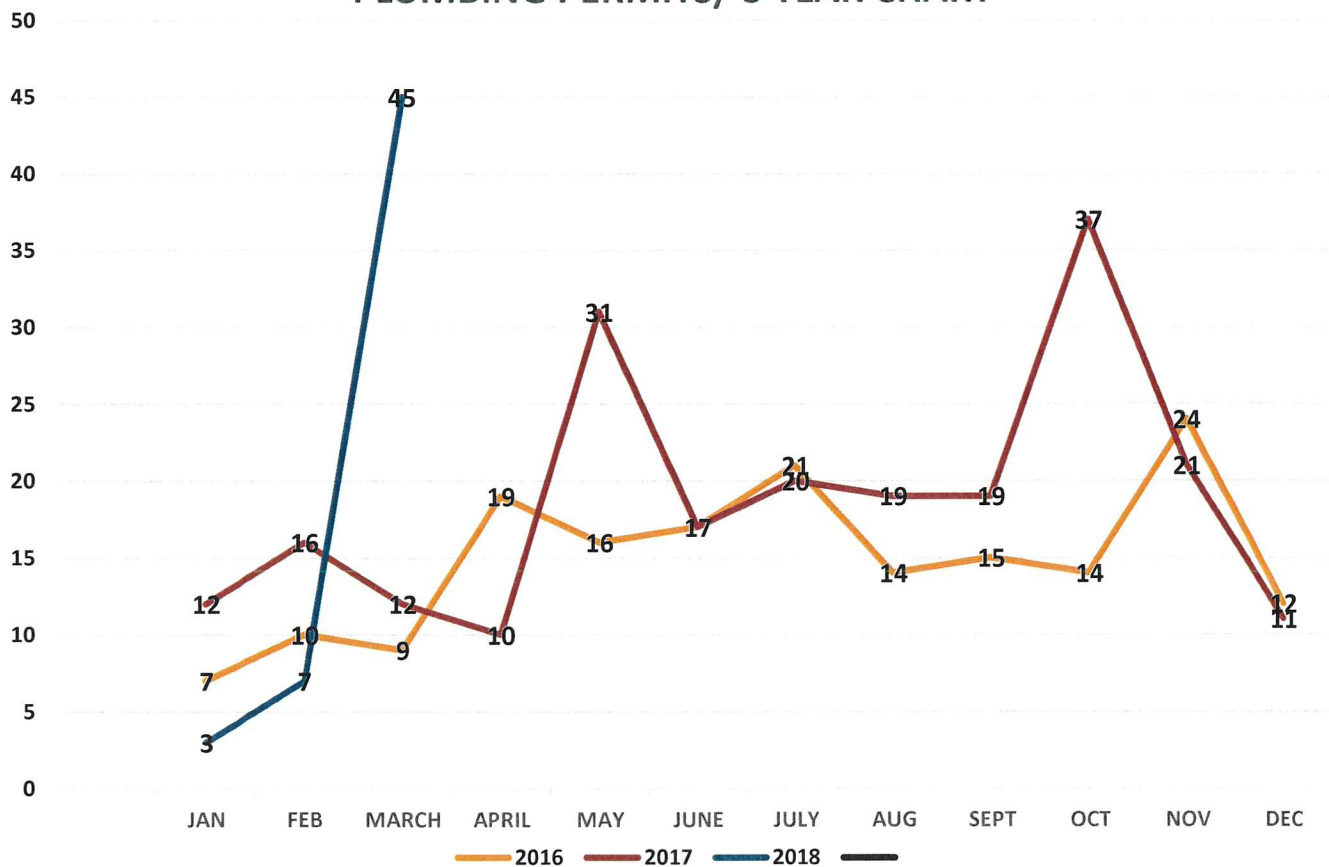
	2007	2017	2018
JAN	18	11	7
FEB	24	12	14
MARCH	26	13	45
APRIL	69	47	
MAY	86	52	
JUNE	76	41	
JULY	76	25	
AUG	69	40	
SEPT	53	38	
OCT	80	57	
NOV	40	32	
DEC	18	18	
TOTAL	635	386	69

### BUILDING PERMITS IN COMPARISON TO 2007



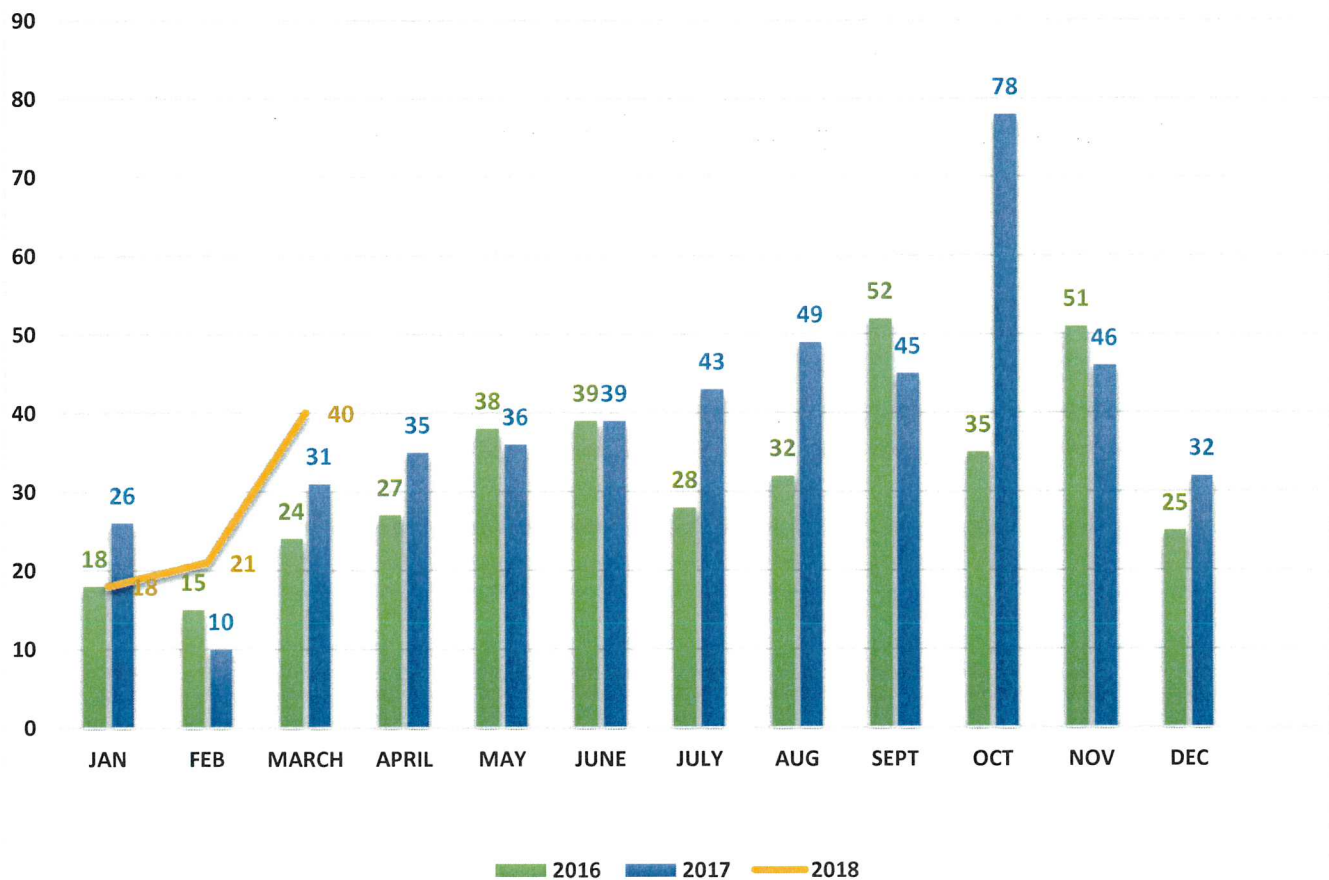
	2016	2017	2018
JAN	7	12	3
FEB	10	16	7
MARCH	9	12	45
APRIL	19	10	
MAY	16	31	
JUNE	17	17	
JULY	21	20	
AUG	14	19	
SEPT	15	19	
OCT	14	37	
NOV	24	21	
DEC	12	11	

PLUMBING PERMITS/ 3 YEAR CHART



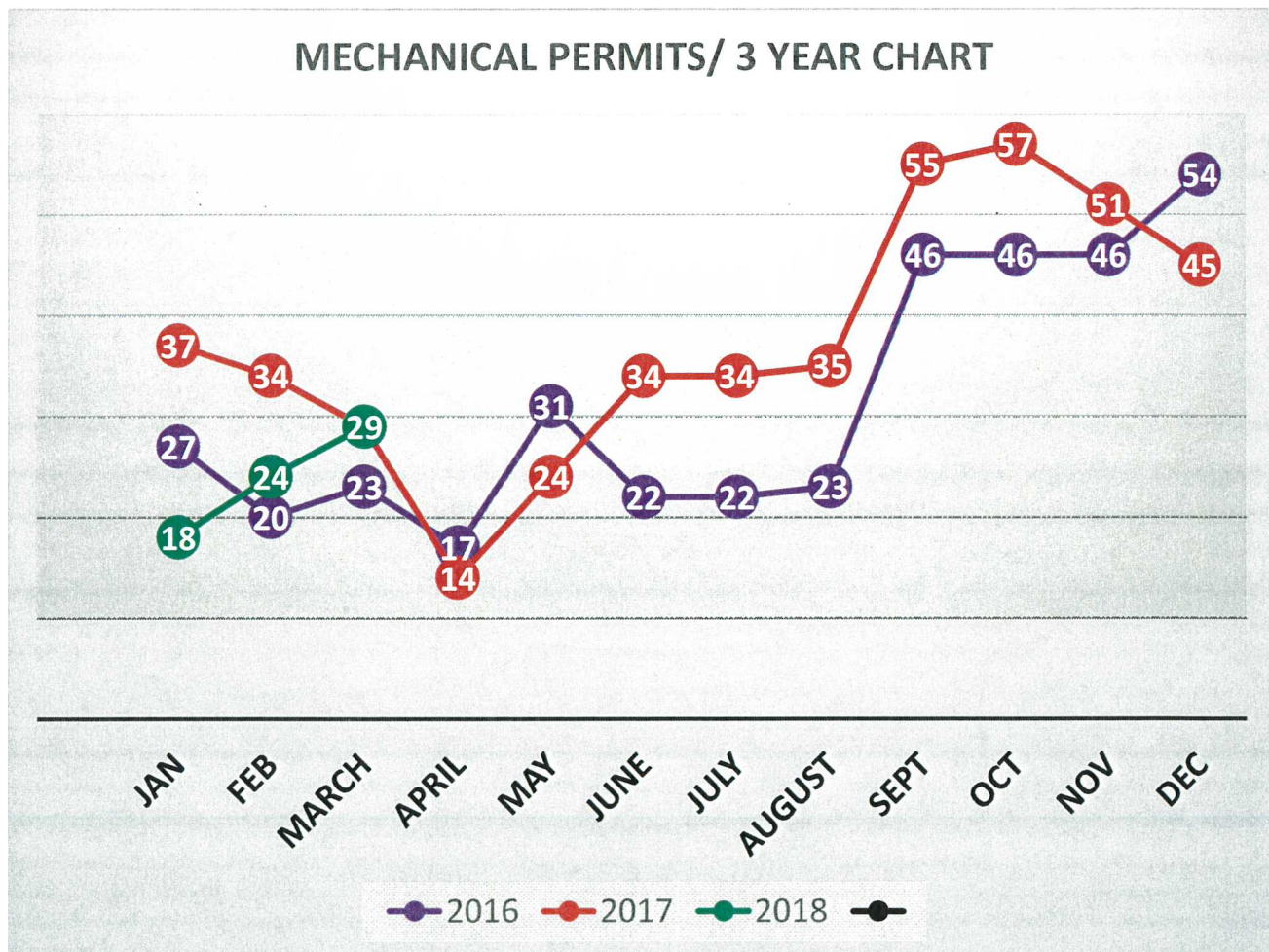
	2016	2017	2018
JAN	18	26	18
FEB	15	10	21
MARCH	24	31	40
APRIL	27	35	
MAY	38	36	
JUNE	39	39	
JULY	28	43	
AUG	32	49	
SEPT	52	45	
OCT	35	78	
NOV	51	46	
DEC	25	32	

### ELECTRICAL PERMITS/ 3 YEAR CHART



	2016	2017	2018
JAN	27	37	18
FEB	20	34	24
MARCH	23	29	29
APRIL	17	14	
MAY	31	24	
JUNE	22	34	
JULY	22	34	
AUGUST	23	35	
SEPT	46	55	
OCT	46	57	
NOV	46	51	
DEC	54	45	

MECHANICAL PERMITS/ 3 YEAR CHART



04/03/2018

## Building

Permit #	Contractor	Job Address	Fee Total	Const. Value
PB17-0308	DYKSTRA, MARY L & KRISANN	645 CRYSTAL AVENUE	\$110.00	\$2,000
<b>Work Description:</b> REMOVING OLD SLAB AND REPLACING FOR FUTURE SCREENED PORCH				
PB17-0338	TURNWALD, ANDREW	16609 PETTINGILL ROAD	\$548.00	\$172,032
<b>Work Description:</b> NEW RES/1200 MF/1200 GAR/400 PRC				
PB17-0361	BASTIEN, JAMES	6745 MAPLE CITY HIGHWAY	\$403.00	\$142,296
<b>Work Description:</b> NEW RES/ 800 MF/ 1500 GARAGE				
PB17-0379	MILLER'S RESORT, LLC	8820 DEADSTREAM ROAD	\$225.00	\$20,000
<b>Work Description:</b> SEASONAL RENTAL CABIN /280 MF/120 PCH CABIN #1				
PB17-0413	PASSALACQUA, MAUREEN	7179 DEADSTREAM ROAD	\$445.00	\$155,880
<b>Work Description:</b> FOUNDATION FOR NEW MODULAR SET				
PB17-0416	PRUETT, DAVID E	7788 MISTY MORNING TRAIL (PVT)	\$698.00	\$252,526
<b>Work Description:</b> NEW RES/1374 MF/1056 SF/624 GAR/470PCH				
PB18-0001	ELLICKSON, TED	19673 CEDAR RUN ROAD	\$344.00	\$110,101
<b>Work Description:</b> ADDING CARRIAGE HOUSE TO EXISTING GARAGE				
PB18-0002	WRN 2005 CRYSTAL DRIVE TR	391 CRYSTAL DRIVE	\$171.00	\$26,661
<b>Work Description:</b> 676 SQ FT GARAGE				
PB18-0003	P & C HOLDINGS LLC	118 SHERMAN STREET	\$349.00	\$50,000
<b>Work Description:</b> REPLACING FLOORS				
PB18-0004	ZIRKEL, JANELLE M	125 ROBOTHAM ROAD (PVT)	\$407.00	\$63,104
<b>Work Description:</b> NEW 2 STORY GARAGE ON UNF BSMT/1200 MF/600 SF/1200 UNF BSMT				

PB18-0005	ZUCHCHWERTD, DUANE & C	10457 MAIN STREET	\$246.00	\$63,104
<b>Work Description:</b> 40 X 40 POLE BUILDING				
PB18-0007	SALONEN, JEFFREY W	1561 BLACKFORD BLVD	\$226.00	\$45,000
<b>Work Description:</b> BASEMENT FINISH/914 FIN/342 UNF				
PB18-0008	BRUCE, TODD W.	810 LEE LANAU AVENUE	\$449.00	\$50,000
<b>Work Description:</b> INTERIOR REMODEL				
PB18-0009	MORENO, DARBY	3030 PECKENS ROAD	\$140.00	\$25,000
<b>Work Description:</b> HOME RECONFIGURATION/ AND REMODEL				
PB18-0010	MAY, PAUL	904 ADAMS ROAD	\$110.00	\$17,746
<b>Work Description:</b> GROUND MOUNTED SOLAR ARRY				
PB18-0011	GROENWALD, RICHARD A.	1329 MARTIN DRIVE	\$165.00	\$17,776
<b>Work Description:</b> INSTALL ROOF TOP SOLAR ARRAY				
PB18-0012	DELONNAY, PATRICIA A. TRU	8389 FAIRWAY DRIVE	\$579.00	\$187,056
<b>Work Description:</b> NEW RES/ 1800 MF/ ON CRL/ 550 GAR/148 PCH				
PB18-0014	TAYLOR, FLOYD R. & NANCY S	13168 BROWNELL ROAD	\$329.00	\$86,461
<b>Work Description:</b> RES ADDITION/832 SQ FEET ON CRAWL				
PB18-0015	CROWN CASTLE TOWERS 05 L	2186 N. HULBERT ROAD	\$110.00	\$0
<b>Work Description:</b> TOWER UPGRADES				
PB18-0016	ROSA, MARVIN R & ANNETTE	7443 N. REYNOLDS ROAD TOWER	\$110.00	\$0
<b>Work Description:</b> TOWER UPGRADE				
PB18-0019	NOFFSINGER, GARY J	5212 MOLLINEAUX ROAD	\$77.00	\$0
<b>Work Description:</b> DEMOLITION AFTER FIRE				
PB18-0020	JEN & LCN PROPERTIES LLC	727 MAIN STREET	\$380.00	\$50,000
<b>Work Description:</b> resturant remodel				
PB18-0021	HARBOR PLACE RENTALS LLC	318 LEE LANAU AVENUE	\$266.00	\$42,000

**Work Description:** RES REMODEL OF COMPLETE HOUSE/NEW BATH SF

PB18-0022	MARROW, MICHELLE R	18404 INDIAN SPRINGS ROAD (PVT)	\$551.00	\$157,958
<b>Work Description:</b> NEW RES/1520 MF/1520 UNF BSMT/728 GAR/202 PCH/192 DK				
PB18-0023	KERBY, EUGENE	7650 LOVE ROAD	\$495.00	\$183,315
<b>Work Description:</b> NEW RES/MODULAR/1764 MF/1512 UNF BSMT/				
PB18-0024	GOULDING, CHARLES M.	6535 CRYSTAL AVENUE	\$127.00	\$6,000
<b>Work Description:</b> 280 SQUARE FOOT DECK				
PB18-0025	STOLZ, DOAK R TRUST 5/30/02	10840 BINGO LANE (PVT)	\$251.00	\$45,725
<b>Work Description:</b> RES ADDITION/440 MF/440 UNF BSMT/132 PRC/162 DK				
PB18-0026	TAYLOR, TOD M.	8813 ALVINA'S TRAIL TEMP	\$634.00	\$228,312
<b>Work Description:</b> NEW RES/1400 MF/797 FIN BSMT/603 UNF BSMT/784 GAR/3 BATH/60 PCH/280 DK				
PB18-0027	REED, JESS J	4947 MAPLE CITY HIGHWAY	\$246.00	\$63,104
<b>Work Description:</b>				
PB18-0028	VELEDCHUK, IGOR & TATYA	20199 MANDY LANE (PVT)	\$685.00	\$242,965
<b>Work Description:</b> NEW RES/2338 MF/2338 UNF BSMT/658 GAR/2 BTH				
PB18-0029	KOBYLSKI, CARRIE L	17715 HONOR HIGHWAY	\$681.00	\$230,702
<b>Work Description:</b> NEW RES/2220 MF/1950 UNF BSMT/802 GAR/2 BATHS/294 PCH				
PB18-0030	KRAUSE, KEVIN S.	7422 N. REYNOLDS ROAD	\$263.00	\$70,992
<b>Work Description:</b> 1800 square foot pole building				
PB18-0031	PHARES, MATTHEW N (LE)	7935 OTSEGO COURT (PVT)	\$165.00	\$3,000
<b>Work Description:</b> REPAIRING SINKING FLOOR BEAM				
PB18-0032	GALLERY 34949 INC	223 S. BENZIE BLVD.	\$963.00	\$80,000
<b>Work Description:</b> COMMERCIAL ALTERATION/REMODEL/CHANGING TO REST/BAR				
PB18-0034	NYE, KENNETH W. & RHOND	6680 GRACE ROAD	\$438.00	\$133,351
<b>Work Description:</b> NEW RES/ 972 MF ON SLAB/820 GAR/ 768 PRC				

PB18-0035	GENTLE, JOSEPH J	1280 PAUTZ ROAD	\$110.00	\$10,000
<b>Work Description:</b> GROUND MOUNTED SOLAR ARRAY/ 6 X 55 FT				
PB18-0036	THOMPSON, MICHAEL R	7314 WALKER STREET	\$371.00	\$125,268
<b>Work Description:</b> NEW RES/1200 SQ FT POLE BUILDING/ WITH 750 LIVING SPACE				
PB18-0037	KELLER, WILLIAM	7906 INDIAN HILL ROAD	\$359.00	\$106,355
<b>Work Description:</b> GARAGE 1092 SQ FT WITH BONUS ROOM 609 SQ FT/ 256 PCH/60 DK				
PB18-0038	BRUSH, LINDA MARIE	1222 CRYSTAL DRIVE	\$164.00	\$12,000
<b>Work Description:</b> NEW DECK/593 SQ FEET				
PB18-0039	BENZIE AREA CHRISTIAN NEI	2804 BENZIE HIGHWAY	\$110.00	\$5,000
<b>Work Description:</b> REMODEL/2 INTERIOR DOORS/3 WINDOWS				
PB18-0040	RICKMAN, PAUL EDWARD	907 N. REYNOLDS ROAD	\$77.00	\$0
<b>Work Description:</b> demolition of modular home/keeping foundation for future build				
PB18-0041	LOVELAND, ROBERT TERENCE	17541 FEWINS ROAD	\$700.00	\$269,257
<b>Work Description:</b> NEW RES/1312 MF/1279 FIN BSMT/1020 GAR/133 PCH/288 DK				
PB18-0042	HEERINGA, ARYLYS J. (TRUST)	1506 MAPLE STREET	\$187.00	\$35,437
<b>Work Description:</b> 341 SQ FOOT ADDITION/INTERIOR REMODEL				
PB18-0043	CAP. WENDY	18141 VIRGINIA CIRCLE	\$234.00	\$47,328
<b>Work Description:</b> NEW POLE BLDG/1200 SQ FOOT				
PB18-0044	MORRIS, RICHARD A JR	3064 PILGRIM HIGHWAY	\$181.00	\$15,000
<b>Work Description:</b> NEW 368 DECK/432 COVERED PORCH				
PB18-0045	GARBER, RICHARD J TRUST	170 BEACH ROAD (PVT)	\$127.00	\$8,000
<b>Work Description:</b> 280 SQ FT COVERED PORCH/NEW DORMERS				
PB18-0046	SPURR, VIRGINIA M. (TRUST)	12400 CRYSTAL MOUNTAIN DRIVE 1	\$220.00	\$10,000
<b>Work Description:</b> REMODEL/135 SQ FT KIT/BATH				
PB18-0047	ESPER, FRANCIS J TRUST 2/6/0	12400 CRYSTAL MOUNTAIN DRIVE 1	\$220.00	\$10,000

**Work Description:** REMODEL/135 SQ FEET/ KIT/BATH

PB18-0048	RUSSELL, ROBERT	2321 NUGENT ROAD	\$165.00	\$10,000
<b>Work Description:</b> ROOF TOP SOLAR ARRAY/16X13				
PB18-0049	WILSON, KATHLEEN F.	12400 CRYSTAL MOUNTAIN DRIVE 1	\$220.00	\$10,000
<b>Work Description:</b> REMODEL/ KIT & BATH				
PB18-0050	SCHOLTEN, JOHN M	12400 CRYSTAL MOUNTAIN DRIVE 1	\$220.00	\$10,000
<b>Work Description:</b> REMODEL / KIT & BATH				
PB18-0051	MCCARTHY, JR., JACK KENNET	12400 CRYSTAL MOUNTAIN DRIVE 1	\$220.00	\$10,000
<b>Work Description:</b> REMODEL/ KIT & BATH				
PB18-0052	ZIEGELE, WILLIAM J.	12400 CRYSTAL MOUNTAIN DRIVE 1	\$220.00	\$10,000
<b>Work Description:</b> REMODEL/ KIT & BATH				
PB18-0053	DUFFY, BRIAN F.	12400 CRYSTAL MOUNTAIN DRIVE 1	\$220.00	\$10,000
<b>Work Description:</b> REMODEL/ KIT & BATH				
PB18-0054	SCANIO, VINCENT L.M	12400 CRYSTAL MOUNTAIN DRIVE 1	\$220.00	\$10,000
<b>Work Description:</b> REMODEL/ KIT & BATH				
PB18-0055	HICKOK, MALCOLM TRUST 12/	12400 CRYSTAL MOUNTAIN DRIVE 2	\$220.00	\$10,000
<b>Work Description:</b>				
PB18-0056	HICKOK, MALCOLM TRUST 12/	12400 CRYSTAL MOUNTAIN DRIVE 2	\$220.00	\$10,000
<b>Work Description:</b> REMODEL/ KIT & BATH				
PB18-0057	BUSH, JOEL R	12400 CRYSTAL MOUNTAIN DRIVE 2	\$220.00	\$10,000
<b>Work Description:</b> REMODEL/ KIT & BATH				
PB18-0058	SHEFFIELD, GREG ALAN	12400 CRYSTAL MOUNTAIN DRIVE 2	\$220.00	\$10,000
<b>Work Description:</b> REMODEL/ KIT & BATH				
PB18-0059	274 HAMLET LLC	12400 CRYSTAL MOUNTAIN DRIVE 2	\$220.00	\$10,000
<b>Work Description:</b> REMODEL/ KIT & BATH				

PB18-0060	ZIEGELE, WILLIAM J.	12400 CRYSTAL MOUNTAIN DRIVE 2	\$220.00	\$10,000
<b>Work Description:</b> REMODEL/ KIT & BATH				
PB18-0061	CHO, CASEY A	12400 CRYSTAL MOUNTAIN DRIVE 2	\$220.00	\$10,000
<b>Work Description:</b> REMODEL/ KIT & BATH				
PB18-0063	HAYHOE, GAIL L.	8129 WOODLAND DRIVE	\$232.00	\$51,544
<b>Work Description:</b> ADDITION/ 280 MF/216 SF				
PB18-0068	BRIAN AND JENNY FAHRENB	18072 VIRGINIA CIRCLE	\$510.00	\$134,951
<b>Work Description:</b> NEW RES/520 MF/560 SF/ CRWL/ 576 GAR/24 PCH/100 DK/RES CHECK				
PB18-0071	MACINNES, JAMES D	4751 ARBUTUS LANE	\$110.00	\$4,000
<b>Work Description:</b> structural wall repair in kitchen				
PB18-0072	QUINN, BRIAN & CAROL FAMI	12400 CRYSTAL MOUNTAIN DRIVE 3	\$220.00	\$10,000
<b>Work Description:</b> REMODEL/KIT/BATH/				
UNIT 342				
<b>Total Permits For Type:</b>				<b>66</b>
<b>Total Fees For Type:</b>				<b>\$19,543.00</b>
<b>Total Const. Value For Type:</b>				<b>\$4,018,307</b>

## Building Springdale

Permit #	Contractor	Job Address	Fee Total	Const. Value
PBS18-0001	FREE SPIRITS DISTILLERY LLC	14234 DZUIBANEK RD	\$275.00	\$10,000
<b>Work Description:</b> NEW WINDOWS AND WALLS IN EXISTING DISTILLARY/				
PBS18-0002	SCHWOCHO JANE & LEE R	18226 PINE MEADOWS DR	\$223.00	\$35,000
<b>Work Description:</b> 1400 MF/1000 FIN BSMT/400 UNF BSMT/700 GARAGE320 PCH/600 DK				
<b>Total Permits For Type:</b>				<b>2</b>
<b>Total Fees For Type:</b>				<b>\$498.00</b>

Total Const. Value For Type:

\$45,000

## Electrical

Permit #	Contractor	Job Address	Fec Total	Const. Value
PE18-0001	PERRY, MICHAEL D TRUST 09/	4141 CRYSTAL DRIVE	\$160.00	\$0
<b>Work Description:</b> GARAGE/ CIRCUITS/LIGHTING/WIRING				
PE18-0002	LEWIS, JOHN S	7693 DEADSTREAM ROAD	\$77.00	\$0
<b>Work Description:</b> GENERATOR TRANSFER SWITCH				
PE18-0005	RHEM, MARCUS	6850 CARTER ROAD	\$160.00	\$0
<b>Work Description:</b> ADDITION/6 CIRCUITS/1 LIGHTING/1 FURNACE/2 POWER OUTLETS				
PE18-0006	MASCHKE, TED MICHAEL	3139 INLAND OAKS DRIVE	\$215.00	\$0
<b>Work Description:</b>				
PE18-0007	PRUETT, DAVID E	7788 MISTY MORNING TRAIL (PVT)	\$215.00	\$0
<b>Work Description:</b> NEW RES/SERVICE/25 CIRCUITS/LIGHTING FIX/3 DSW/3 POWER OUTLETS /1 DATA				
PE18-0010	STEVENS, KEVIN M	865 AIRPORT ROAD	\$160.00	\$0
<b>Work Description:</b> CIRCUITS/LIGHTING				
PE18-0011	OLIGNEY, M. LOUISE	1438 N. THOMPSONVILLE ROAD	\$77.00	\$0
<b>Work Description:</b> RE-WIRING				
PE18-0012	MACCHIONI, GARY B	50 HIDDEN MEADOW TRAIL (PVT)	\$77.00	\$0
<b>Work Description:</b> KVA upto 20				
PE18-0013	DUNN, WAYNE C. & MARGRET	3057 HERRON ROAD	\$215.00	\$0
<b>Work Description:</b> INTERIOR REMODEL/ CIRCUITS/LIGHTING/SERVICE				
PE18-0014	COMB W/ 05-001-140-00 FOR 201	1429 E. SOUTH SHORE DRIVE	\$160.00	\$0
<b>Work Description:</b> FIRE ALARMUP TO 10 STATIONS				
PE18-0015	COLLINS, JOHN J JR & LYNN M	8925 DEADSTREAM ROAD	\$215.00	\$0

**Work Description: REMODEL/3 CIRCUITS/1 LIGHTING/DSW**

PE18-0016 PEREGRINE, MOORE W. (TRUS 2470 PILGRIM HIGHWAY \$215.00 \$0

**Work Description: HANDICAP BATH ADDITION/SERVICE/2 CIRCUITS/1 LIGHTING**

PE18-0017 HARBOR PLACE RENTALS LLC 318 LEELANAU AVENUE \$215.00 \$0

**Work Description: 1 SERVICE/10 CIRCUITS/ 2 LIGHTING/2 DSW/FURNACE/4 HEATING UNITS/2 POWER OUTLETS**

PE18-0018 CAMPBELL, KATHLEEN M TRU 123 FOREST AVENUE \$160.00 \$0

**Work Description: RES ADDITION/4 CIRCUITS/1 LIGHTING**

PE18-0019 BARNUM, CHRISTOPHER H 939 BEULAH HIGHWAY \$143.00 \$0

**Work Description: POLE BUILDING/5 CIRCUITS/FURNACE**

PE18-0020 NELSON, MARY K TELLMAN T 1743 E. SOUTH SHORE DRIVE \$160.00 \$0

**Work Description: PORCH/DECK ADD/ 2 CIRCUITS/1 LIGHTING**

PE18-0021 ELY, LEROY N 331 MAIN STREET \$169.40 \$0

**Work Description: NEW 100 AMP SERVICE/CEILING LIGHTS/FANS/ SERVICE/5 CIRCUITS/1 LIGHTING/1 POWER OUTLET/1 KVA UPTO 20**

PE18-0023 ZETO, MARK 9415 SAFFRON ROAD \$215.00 \$0

**Work Description: MOVING SERVICE PANEL ONLY**

PE18-0024 ELLICKSON, TED 19673 CEDAR RUN ROAD \$160.00 \$0

**Work Description: CONVERTING TO CARRIAGE HOUSE/5 CIRCUITS/1 DSW/1 FURNACE/1 KVA upto 20 DATA**

PE18-0025 DINSMOORE, VICTOR W TRUS 7301 MICK ROAD \$77.00 \$0

**Work Description: SERVICE DIS/RECONNECT**

PE18-0026 LEMIEUX, DAVID 2722 CRIMSON KING DRIVE (PVT) \$215.00 \$0

**Work Description: NEW RES/SERVICE/25 CIRCUITS/3 DSW/1 FURNACE/3 POWER OUTLETS**

PE18-0027 GROENWALD, RICHARD A. 1329 MARTIN DRIVE \$122.10 \$0

**Work Description: ROOF TOP SOLAR ARRAY/ 1 CIRCUIT/1 KVA UPTO 20**

PE18-0028 FOSTER, TIMOTHY D TRUST 12 519 FOREST AVENUE \$215.00 \$0

**Work Description:** GARAGE/CARRIAGE HOUSE/10 CIRCUITS/1 LIGHTING/1 FURNACE/2 HTG UNITS/1 POWER OUTLET/1 FEEDER/1 DATA

PE18-0030	CASE, COLLEEN	11968 OAKLEY ROAD	\$160.00	\$0
<b>Work Description:</b> HOMEOWNER FINISHING WORK/ROUGH AND FINAL				
PE18-0031	TIMMER, JONATHAN	171 N. CENTER STREET	\$198.00	\$0
<b>Work Description:</b> REMODEL OF HOTEL/4 LIGHTING/8 POWER OUTLETS				
PE18-0032	UPTON, JONATHAN D	2771 ELLSWORTH TRAIL (PVT)	\$215.00	\$0
<b>Work Description:</b> NEW RES/SERVICE/15 CIRCUITS/1 LIGHTING/1 DSW/1 FURNACE/2 POWER OUTLETS				
PE18-0034	GRAY, RICHARD L.	4684 MAPLE CITY HIGHWAY	\$77.00	\$0
<b>Work Description:</b> EMERGENCY SERVICE				
PE18-0035	ROGERS PROPERTIES, LLC	1577 CRYSTAL DRIVE	\$220.00	\$0
<b>Work Description:</b> RENOVATION/11 CIRCUITS/1 LIGHTING/4 DSW/1 FURNACE/2 POWER OUTLETS				
PE18-0036	CRYSTAL DOWNS COUNTRY C	398 SUTTER ROAD	\$150.70	\$0
<b>Work Description:</b> ADDITION TO MAINT BLDG/2 CIRCUITS/1 LIGHTING/3 POWER OUTLETS				
PE18-0037	MAY, PAUL	904 ADAMS ROAD	\$77.00	\$0
<b>Work Description:</b> SOLAR ARRAY/2 CIRCUITS/2 FEEDERS				
PE18-0038	GREGORY, WILLIAM A TRUST	159 GREGORY AVENUE (PVT)	\$160.00	\$0
<b>Work Description:</b> KITCHEN REMODEL/7 CIRCUITS/1 LIGHTING/3 DSW/1 POWER OUTLET/FEEDER				
PE18-0039	P & C HOLDINGS LLC	118 SHERMAN STREET	\$160.00	\$0
<b>Work Description:</b> REMODEL/CIRCUITS/LIGHTING/HTG UNITS				
PE18-0040	JEN & LCN PROPERTIES LLC	727 MAIN STREET	\$133.10	\$0
<b>Work Description:</b> REMODEL/2 CIRCUITS/1 LIGHTING/DSW				
PE18-0041	NUGENT ACE HARDWARE, IN	1665 BENZIE HIGHWAY	\$121.00	\$0
<b>Work Description:</b> TRANSFER SWITCH/POWER OFF AT 8AM				
PE18-0042	PASSALACQUA, MAUREEN	7179 DEADSTREAM ROAD	\$160.00	\$0
<b>Work Description:</b> NEW RES/ MODULAR SET/SERVICE/CIRCUITS/1 POWER OUTLET/1 FEEDER				

PE18-0043	GALEJS, LARIS E.	6820 PLATTE ROAD	\$215.00	\$0
<b>Work Description:</b> NEW RES/SERVICE/35 CIRCUITS/LIGHTING/DSW/FURNACE				
PE18-0044	SMITH, RICHARD K. JR.	787 S. PIONEER ROAD	\$77.00	\$0
<b>Work Description:</b> PEAK HOUR REGULATOR				
PE18-0045	LAKE TOWNSHIP	5153 N. SCENIC HIGHWAY	\$134.20	\$0
<b>Work Description:</b> TWP HALL NEW OUT BLDG/2 CIRCUITS/1 LIGHTING/1 FEEDER				
PE18-0046	JOHNSON, SUSAN	10910 MAIN STREET	\$77.00	\$0
<b>Work Description:</b> temp service/ 1 inspection				
PE18-0047	MC NEIL, RICHARD N.	11656 MEADOWPINE DRIVE (PVT) T	\$215.00	\$0
<b>Work Description:</b> NEW RES/SERVICE/20 CIRCUITS/1 DSW/1 FURNACE/ 2 POWER OUTLETS				
PE18-0048	FERGUSON, BRYAN M	18858 WHISPERWOOD COURT (PVT)	\$160.00	\$0
<b>Work Description:</b> POLE BLDG/1 SERVICE/2 CIRCUITS/1 LIGHTING				
PE18-0049	FOWLER, KENT E. & CAROL I.	418 S. ELDRIDGE ROAD	\$215.00	\$0
<b>Work Description:</b> NEW RES/SERVICE/13 CIRCUITS/1 LIGHTING/1 DSW/1 FURNACE/2 POWER OUTLETS				
PE18-0050	CAPITAL STATE IMPROVEMEN	925 HALL AVENUE	\$77.00	\$0
<b>Work Description:</b> SERVICE/ 1 INSPECTION				
PE18-0051	GOLDEN ARCH LIMITED PAR	1666 BENZIE HIGHWAY	\$116.60	\$0
<b>Work Description:</b> UPGRADE INTERIOR LIGHTING TO LED				
PE18-0052	BRUCE, TODDD W.	810 LEE LANAU AVENUE	\$160.00	\$0
<b>Work Description:</b> REMODEL/ SERVICE/20 CIRCUITS/3 LIGHTING/3 DSW/3 POWER OUTLETS				
PE18-0053	GENTLE, JOSEPH J	1280 PAUTZ ROAD	\$77.00	\$0
<b>Work Description:</b> SOLAR ARRAY INSTALL/ 1 INSPECTION				
PE18-0054	RICKMAN, PAUL EDWARD	907 N. REYNOLDS ROAD	\$270.00	\$0
<b>Work Description:</b> NEW RES ON EXISTING FOUNDATION/SERVICE/CIRCUITS/LIGHTING/DSW/FURNACE/POWER OUTLETS				
PE18-0055	MILLS COMMUNITY HOUSE	891 MICHIGAN AVENUE	\$127.60	\$0

<b>Work Description:</b> LIBRARY THIRD FLOOR/2 CIRCUITS/ 1 LIGHTING			
PE18-0057	JACKSON, DAVID A	3056 INDIAN HILL ROAD	\$160.00
<b>Work Description:</b> REMODEL/SERVICE/2 CIRCUITS/1 LIGHTING/ 2 INSPECTIONS			
PE18-0058	RUSSELL, ROBERT	2321 NUGENT ROAD	\$77.00
<b>Work Description:</b> INSTALL ROOF TOP SOLAR ARRAY/ 1 CIRCUIT/1 INSPECTION			
PE18-0059	DUPONT, CHARLES R.	9161 N. REYNOLDS ROAD	\$160.00
<b>Work Description:</b> restoration after fire/ circuits/lighting/1 power outlet/HOMEOWNER FINISHING FROM PREVIOUS CONTRACTOR			
PE18-0060	STRATTON, MYRA (LE)	715 JAMES STREET	\$77.00
<b>Work Description:</b> service			
PE18-0061	NOFFSINGER, GARY J	5212 MOILLINEAUX ROAD	\$77.00
<b>Work Description:</b> service/ 2 circuits/1 inspection			
PE18-0062	MORENO, DARBY	3030 PECKENS ROAD	\$160.00
<b>Work Description:</b> HOME REMODEL/ 2 INSPECTIONS			
PE18-0063	KILLIAN, B (TRST)%NWTNRN BA	2225 PILGRIM HIGHWAY	\$160.00
<b>Work Description:</b> HOME REMODEL/ 2 INSPECTIONS			
PE18-0064	KANUSZEWSKI, CHRISTINE	15205 HOMESTEAD ROAD	\$77.00
<b>Work Description:</b> 50 AMP SERVICE FOR CAMPER BOX			
PE18-0065	EARLY, PATRICIA A.	1147 PILGRIM HIGHWAY	\$77.00
<b>Work Description:</b> A/C PEAK CYCLING DEVICE			
PE18-0067	LIGHTHOUSE, MAXINE LEE	13509 GOOSE ROAD	\$77.00
<b>Work Description:</b> 1 CIRCUIT/4 BASEBOARD UNITS			
PE18-0068	LOVELAND, ROBERT TERENCE	17541 FEWINS ROAD	\$215.00
<b>Work Description:</b> NEW RES/SERVICE/13 CIRCUITS/1 LIGHTING/3 DSW/FURNACE/3 POWER OUTLETS			
PE18-0069	DAVIS, INA	7959 GOGEBIC COURT (PVT)	\$215.00

**Work Description:** NEW RESS/SERVICE/15 CIRCUITS/2 LIGHTING/1 DSW/ 2 FURNACE/2 POWER OUTLETS/1 REC  
VEHICLE SITE

PE18-0071	KRAUSE, KEVIN S.	7422 N. REYNOLDS ROAD	\$77.00	\$0
<b>Work Description:</b> TEMP SERVICE				
PE18-0072	SPURR, VIRGINIA M. (TRUST)	12400 CRYSTAL MOUNTAIN DRIVE 1	\$160.00	\$0
<b>Work Description:</b> KIT/BATH REMODEL/2 INSPECTIONS				
UNIT 170				
PE18-0073	ESPER, FRANCIS J	TRUST 2/6/0 12400 CRYSTAL MOUNTAIN DRIVE 1	\$160.00	\$0
<b>Work Description:</b> KIT/BATH REMODEL/2 INSPECTIONS				
UNIT 171				
PE18-0074	WILSON, KATHLEEN F.	12400 CRYSTAL MOUNTAIN DRIVE 1	\$160.00	\$0
<b>Work Description:</b> KIT/BATH REMODEL/ 2 INSPECTIONS				
UNIT 172				
PE18-0075	SCHOLTEN, JOHN M	12400 CRYSTAL MOUNTAIN DRIVE 1	\$160.00	\$0
<b>Work Description:</b> KIT/BATH REMODEL/2 INSPECTIONS				
UNIT 173				
PE18-0076	MCCARTHY, JR., JACK KENNET	12400 CRYSTAL MOUNTAIN DRIVE 1	\$160.00	\$0
<b>Work Description:</b> KIT/BATH REMODEL/2 INSPECTIONS				
UNIT 174				
PE18-0077	ZIEGELE, WILLIAM J.	12400 CRYSTAL MOUNTAIN DRIVE 1	\$160.00	\$0
<b>Work Description:</b> KIT/BATH REMODEL/2 INSPECTIONS				
UNIT 175				
PE18-0078	DUFFY, BRIAN F.	12400 CRYSTAL MOUNTAIN DRIVE 1	\$160.00	\$0
<b>Work Description:</b> KIT/BATH REMODEL/2 INSPECTIONS				
UNIT 176				
PE18-0079	SCANIO, VINCENT L.M.	12400 CRYSTAL MOUNTAIN DRIVE 1	\$160.00	\$0

**Work Description:** KIT/BATH REMODEL/ 2 INSPECTIONS

PE18-0080	HICKOK, MALCOLM TRUST 12/	12400 CRYSTAL MOUNTAIN DRIVE 2	\$160.00	\$0
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**Work Description:** KIT/BATH REMODEL/ 2 INSPECTIONS

## UNIT 270

PE18-0081	HICKOK, MALCOLM TRUST 12/	12400 CRYSTAL MOUNTAIN DRIVE 2	\$160.00	\$0
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**Work Description:** KIT/BATH REMODEL/2 INSPECTIONS

## UNIT 271

PE18-0082	BUSH, JOEL R	12400 CRYSTAL MOUNTAIN DRIVE 2	\$160.00	\$0
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**Work Description:** KIT/BATH REMODEL/ 2 INSPECTIONS

## UNIT 272

PE18-0083	SHEFFIELD, GREG ALAN	12400 CRYSTAL MOUNTAIN DRIVE 2	\$160.00	\$0
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**Work Description:** KIT/BATH REMODEL/ 2 INSPECTIONS

## UNIT 273

PE18-0084	274 HAMLET LLC	12400 CRYSTAL MOUNTAIN DRIVE 2	\$160.00	\$0
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**Work Description:** KIT/BATH REMODEL/ 2 INSPECTIONS

## UNIT 274

PE18-0085	CHO, CASEY A	12400 CRYSTAL MOUNTAIN DRIVE 2	\$160.00	\$0
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**Work Description:** KIT/BATH REMODEL/ 2 INSPECTIONS

## UNIT 275

PE18-0086	ZIEGELE, WILLIAM J.	12400 CRYSTAL MOUNTAIN DRIVE 2	\$160.00	\$0
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**Work Description:** KIT/BATH REMODEL/ 2 INSPECTIONS

## UNIT 277

PE18-0087	QUINN, BRIAN & CAROL FAMI	12400 CRYSTAL MOUNTAIN DRIVE 3	\$160.00	\$0
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**Work Description:** KIT/BATH REMODEL/ 2 INSPECTIONS

## UNIT 342

PE18-0088	KRAUS, CARLTON J	6968 S. THOMPSONVILLE ROAD	\$77.00	\$0
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Work Description: service upgrade

PE18-0090	JOHNSON, LUCREZIA	4956 BIRCH POINT ROAD	\$77.00	\$0
Work Description: TEMPORARY SERVICE				

Total Permits For Type: 79  
Total Fees For Type: \$11,873.70

## Electrical - Springdale

Permit #	Contractor	Job Address	Fee Total	Const. Value
PES17-0015	SUSAN GRAHAM	18075 STEDRONSKY RD	\$0.00	\$0
Work Description:				
PES18-0001	DYKHUIZEN C JEFFREY & AKI	15050 ROARING BROOK RD	\$160.00	\$0
Work Description: 4 SMOKE DETECTORS/3 FANS/12 CAN LITES/8 RECEPTACLES 2 CIRCUITS/1 LIGHTING				
PES18-0002	HARTESTY CHRISTOPHER DA	14042 HEALY LAKE RD	\$77.00	\$0
Work Description: 2 CARPORTS/2 CIRCUITS/LIGHTING				

Total Permits For Type: 3  
Total Fees For Type: \$237.00

## Mechanical

Permit #	Contractor	Job Address	Fee Total	Const. Value
PM17-0330	GAFFIELD, CHRISTOPHER B.	6959 DEADSTREAM ROAD	\$215.00	\$0
Work Description: GAS/OIL BURNING EQUIP/DUCT/FIREPLACE/PIPING/ AC				
PM17-0386	BASTIEN, JAMES	6745 MAPLE CITY HIGHWAY	\$215.00	\$0
Work Description: new res/2 gas piping/2 exhaust fans/lp tank/piping sys/ 2 re Frid				

PM18-0001	MICK, JANICE A. ROBINSON (L)	3963 RAYMOND ROAD	\$77.00	\$0
<b>Work Description:</b> HIGH EFF GAS FURNACE				
PM18-0002	HONOR BANK	734 BEULAH HIGHWAY	\$143.00	\$0
<b>Work Description:</b> REPLACE HIGH EFF FURNACE				
PM18-0003	ROTHHAAR JOINT DECLARAT	3719 ORCHARD LANE	\$77.00	\$0
<b>Work Description:</b> CONVERTING FURNACE TO NATURAL GAS				
PM18-0004	EVANS, JOSEPH A	2876 LONE OAK LANE (PVT) TEMP	\$215.00	\$0
<b>Work Description:</b> GAS/OIL BURNING EQUIP/GAS PIPING/UNIT HEATER/H2O HEATER				
PM18-0005	SCHMID, DONALD J.	6103 CRYSTAL AVENUE	\$160.00	\$0
<b>Work Description:</b> INSTALL OF PELLET STOVE				
PM18-0006	LUEDI, MARK ALAN	7478 WAY ROAD	\$77.00	\$0
<b>Work Description:</b> 95% FURNACE REPLACEMENT				
PM18-0007	CASE & WATSON, INC	1492 MICHIGAN AVENUE	\$143.00	\$0
<b>Work Description:</b> 95% FURNACE REPLACEMENT				
PM18-0010	SCHMID, DONALD J.	6103 CRYSTAL AVENUE	\$160.00	\$0
<b>Work Description:</b> INSTALLATION OF PELLET STOVE				
PM18-0012	MCPHERSON, BELINDA B TRU	1429 E. SOUTH SHORE DRIVE	\$215.00	\$0
<b>Work Description:</b> GAS/OIL BURNING EQUIP/DUCT SYS 8 EXHAUST FANS/AC/				
PM18-0013	CARR, PATRICIA MAY	3239 N. REYNOLDS ROAD	\$215.00	\$0
<b>Work Description:</b> GAS/OIL BURNING EQUIP/DUCT SYS/EXHAUST FANS/AC/GAS PIPING				
PM18-0014	PHILLIPS, DAVID E	16816 ACORN RIDGE TRAIL (PVT) T	\$215.00	\$0
<b>Work Description:</b> NEW RES/1 GAS/OIL BURNING EQUIP/4 GAS PIPING/2 EXHAUST FANS				
PM18-0015	FREDAL, TERESA SUE BIRKME	2874 WHITE BIRCH TRAIL (PVT)	\$160.00	\$0
<b>Work Description:</b> GAS FIREPLACE				
PM18-0016	ROBINSON, SCOTT E.	3108 MARL ROAD	\$253.50	\$0

**Work Description:** NEW RES/GAS/OIL BURNING EQUIP/DUCT SYS/AC

PM18-0017	HARBOR PLACE RENTALS LLC	318 LEE LANAU AVENUE	\$77.00	\$0
<b>Work Description:</b> FURNACE/AC				
PM18-0018	INN AT WATERVALE, INC.	1244 WATERVALE ROAD	\$77.00	\$0
<b>Work Description:</b> GAS INSERT				
PM18-0021	ROKOS, JAMES & ASHLEY	2681 N. LAMB ROAD	\$160.00	\$0
<b>Work Description:</b> FURNACE/DUCT WORK ATTIC/CRAWL/2 BATH FANS/DRYER VENT GAS PIPING				
PM18-0023	GILSON, DAVID L.	3244 CRYSTAL DRIVE	\$77.00	\$0
<b>Work Description:</b> FURNACE CHANGE OUT				
PM18-0024	SKOLD, MARILYN J.(TRUST)	6734 PLATTE ROAD	\$77.00	\$0
<b>Work Description:</b> FURNACE CHANGE OUT				
PM18-0025	ELRICK, STEPHEN H.	215 E. SOUTH SHORE DRIVE	\$77.00	\$0
<b>Work Description:</b> FURNACE CHANGE OUT				
PM18-0027	GREENE FAMILY TRUST 10/7/	233 CRYSTAL DRIVE	\$215.00	\$0
<b>Work Description:</b> GARAGE				
PM18-0031	RHEM, MARCUS	6850 CARTER ROAD	\$160.00	\$0
<b>Work Description:</b> 2 GAS FIREPLACES/PIPING				
PM18-0033	RHEM, MARCUS	6850 CARTER ROAD	\$160.00	\$0
<b>Work Description:</b> GAS/OIL BURNING EQUIP/DUCT SYS/3 GAS PIPING/3 EXHAUST FANS				
PM18-0034	ROGERS FARM LLC	1602 CRYSTAL DRIVE	\$176.00	\$0
<b>Work Description:</b> COMMERCIAL HOOD				
PM18-0036	FREDAL, TERESA SUE BIRKME	2874 WHITE BIRCH TRAIL (PVT)	\$215.00	\$0
<b>Work Description:</b> NEW RES/GAS/OIL BURNING EQUIP / DUCT SYS/3 GAS PIPING/2 EXHAUST FANS/AC				
PM18-0038	PITTSCH, JOHN & HEATHER	5568 SANDEE WOODS ROAD (PVT)	\$77.00	\$0
<b>Work Description:</b> INSTALLATION OF PELLET STOVE ONLY				

PM18-0039	BYERS, LINDA S.	5055 SWAMP ROAD	\$77.00	\$0
<b>Work Description:</b> REPLACE HIGH EFF GAS FURNACE				
PM18-0040	SMITH, NATALIE	6590 WALDEN WOODS (PVT)	\$215.00	\$0
<b>Work Description:</b> NEW RES/ GAS/OIL BURNING EQUIP/ DUCT/ GAS PIPING/ EXHAUST FANS				
PM18-0041	TIMMER, JONATHAN	171 N. CENTER STREET	\$176.00	\$0
<b>Work Description:</b> 2 NEW H2O HEATERS				
PM18-0042	SPYKER, DAVID JAY	3081 LAKEVIEW DRIVE	\$77.00	\$0
<b>Work Description:</b> GAS PIPING / GENERATOR				
PM18-0043	ELICKSON, TED	19673 CEDAR RUN ROAD	\$160.00	\$0
<b>Work Description:</b> CONVERTING EXISTING GARGE INTO CARRIAGE HSE/1 GAS/OIL BURNING EQUIP/1 DUCT SYS/3 GAS PIPING/2 EXHAUST FANS/AC				
PM18-0044	VIRGINIA PARADISE, LLC	18675 PARADISE HOLLOW DRIVE	\$160.00	\$0
<b>Work Description:</b> GAS/OIL BURNING EQUIP/ DUCT SYS/GAS PIPING/AC/EXHAUST				
PM18-0045	LANGLEY, LARRY	18091 VIRGINIA CIRCLE	\$77.00	\$0
<b>Work Description:</b> FURNACE REPLACEMENT				
PM18-0046	RIDER, JAMES	7519 CADILLAC HIGHWAY	\$77.00	\$0
<b>Work Description:</b>				
PM18-0047	CARR, PATRICIA MAY	3239 N. REYNOLDS ROAD	\$77.00	\$0
<b>Work Description:</b> TANK SET				
PM18-0048	FOWLER, KENT E. & CAROL I.	418 S. ELDRIDGE ROAD	\$215.00	\$0
<b>Work Description:</b> NEW RES/GAS BURNING EQUIP/ DUCT SYS/ GAS PIPING/3 EXHAUST FANS				
PM18-0049	STROM, RICHARD	12164 CINDER ROAD	\$77.00	\$0
<b>Work Description:</b> AIR CONDITIONING INSTALL/ 1 INSPECTION				
PM18-0050	LIM, VICTOR C.	541 MICHIGAN AVENUE #13	\$77.00	\$0
<b>Work Description:</b> REPLACE H2O HEATER/ 1 INSPECTION				
PM18-0051	ROGERS PROPERTIES, LLC	1577 CRYSTAL DRIVE	\$258.50	\$0

<b>Work Description:</b> COM REMODEL/1 GAS/OIL BURNING EQUIP/1 DUCT SYS/8 GAS PIPING/2 EXHAUST FANS/ A/C			
PM18-0053	JOHNSON, MONICA S	472 N. CENTER STREET	\$77.00
<b>Work Description:</b> GAS INSERT/1 INSPECTION			
PM18-0054	P & C HOLDINGS LLC	118 SHERMAN STREET	\$160.00
<b>Work Description:</b> GAS PIPING/2 EXHAUST FANS			
PM18-0055	PARROTT, LYLE T	19614 PINE WOODS DRIVE	\$77.00
<b>Work Description:</b> 1 INSPECTION/FURNACE/H2O HTR/CONDESER/GAS LINE			
PM18-0056	SOMERO, TIMOTHY	1747 BEUNA ROAD	\$77.00
<b>Work Description:</b> TANK SET/ 1 INSPECTION			
PM18-0057	ROKOS, JAMES & ASHLEY	2681 N. LAMB ROAD	\$77.00
<b>Work Description:</b> TANK SET/1 INSPECTION			
PM18-0058	CAST, MARY K.	12368 CRYSTAL MOUNTAIN DRIVE	\$77.00
<b>Work Description:</b> FURNACE REPLACEMENT/1 INSPECTION			
PM18-0059	GALEJS, LARIS E.	6820 PLATTE ROAD	\$215.00
<b>Work Description:</b> NEW RES/3 GAS/OIL BURNING EQUIP/1 DUCT SYS/2 SOLAREQUIP/3 GAS PIPING/4 EXHAUST FANS/1 AC			
PM18-0060	YELLOW LLC	1817 CRYSTAL DRIVE	\$160.00
<b>Work Description:</b> INSTALLATION OF SOLID FUEL FIREPLACE/ 2 INSPECTIONS			
PM18-0061	TAYLOR, FLOYD R. & NANCY S	13168 BROWNELL ROAD	\$160.00
<b>Work Description:</b> ADDITION/GAS/OIL BURNING EQUIP/DUCT SYS/1 GAS PIPING/3 EXHAUST FANS/AC			
PM18-0062	KILLIAN, B (TRST)%NWTRN BA	2235 PILGRIM HIGHWAY	\$160.00
<b>Work Description:</b> 2 EXHAUST FANS			
PM18-0063	YANSKI, JOHN L (LE)	20598 RED OAK DRIVE	\$160.00
<b>Work Description:</b> INSTALLATION OF NATURAL GAS FIREPLACE/2 INSPECTIONS			
PM18-0064	MORENO, DARBY	3030 PECKENS ROAD	\$160.00
<b>Work Description:</b> 2 BASEBOARD HEATER/EXHAUST FAN/ 2 INSPECTIONS			

PM18-0065	JONES, SCOTT	6294 LAKEWOOD DRIVE	\$215.00	\$0
<b>Work Description:</b> new res/gas burning equip/duct sys/gas piping/ 4 exhaust fans/ac				
PM18-0066	ALLEN, TIMOTHY J	1621 ELM ROAD	\$160.00	\$0
<b>Work Description:</b> heating system/gas burning equip/duct sys/gas piping				
PM18-0067	GALLERY 34949 INC	223 S. BENZIE BLVD.	\$220.00	\$0
<b>Work Description:</b> RENOVATION/ GAS BURNING EQUIP/CHIMNEY/GAS PIPING/2 EXHAUST FANS/1 AC				
PM18-0068	ROGERS PROPERTIES, LLC	1577 CRYSTAL DRIVE	\$176.00	\$0
<b>Work Description:</b> INSTALLATION OF COMMERCIAL HOOD				
PM18-0069	FREE SPIRITS DISTILLERY LLC	14234 DZUIBANEK RD	\$121.00	\$0
<b>Work Description:</b> 2 GAS PIPING/RANGE AND H2O HTR				
PM18-0070	NYE, KENNETH W. & RHOND	6680 GRACE ROAD	\$215.00	\$0
<b>Work Description:</b> NEW RES/GAS BURNING EQUIP/GAS PIPING/2 EXHAUST FANS/ IN FLOOR/PIPING SYS				
PM18-0071	DAVIS, INA	7959 GOGEBIC COURT (PVT)	\$215.00	\$0
<b>Work Description:</b> NEW RES/GAS/OIL BURNING EQUIP/EXHAUST FANS/ GAS PIPING/ CHIMNEY				
PM18-0072	MORRIS, RICHARD A JR	3064 PILGRIM HIGHWAY	\$77.00	\$0
<b>Work Description:</b> CONTRACTOR PROVIDED NO INFORMATION				
PM18-0073	STEWART, MARK J.	4366 MOLLINEAUX ROAD	\$215.00	\$0
<b>Work Description:</b> REMODEL/ADDITION/1 CHIMNEY/1 DUCT SYS/2 GAS PIPING/1 EVAP COIL/ WOODBURNING FIREPLACE				
PM18-0075	PEREGRINE, MOORE W. (TRUS	2470 PILGRIM HIGHWAY	\$77.00	\$0
<b>Work Description:</b> NEW HANDICAP BATH/EXHAUST FAN				
PM18-0076	MCCORD, WILL TRUST 11/28/1	5051 NORTHWIND DRIVE (PVT)	\$160.00	\$0
<b>Work Description:</b> KITCHEN ADDITION/IN FLOOR HEAT/EXHAUST FANS/GAS PIPING/				
PM18-0077	NIELSEN-PRIEST PROPERTIES,	643 BACON ROAD BLDG B	\$154.00	\$0
<b>Work Description:</b> INSTALLING GAS FIREPLACE				
PM18-0078	MCCORD, WILL TRUST 11/28/1	5051 NORTHWIND DRIVE (PVT)	\$77.00	\$0

**Work Description:** INSTALL OF GAS STOVE

PM18-0079	ZETO, MARK	9415 SAFFRON ROAD	\$215.00	\$0
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**Work Description:** REMODEL/GAS BURNING EQUIP/DUCT SYS/2 GAS PIPING/2 EXHAUST FANS/1 AC

PM18-0080	STEWART, MARK J.	4366 MOLLINEAUX ROAD	\$160.00	\$0
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**Work Description:** WOOD BURNING FIREPLACE

PM18-0081	MORRIS, RICHARD A JR	3064 PILGRIM HIGHWAY	\$160.00	\$0
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**Work Description:** CONTRACTOR GAVE NO INFORMATION

PM18-0082	LOVE-KLUK, RUTH	16088 BENTLEY ROAD	\$77.00	\$0
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**Work Description:** INSTALL WOOD INSERT

PM18-0083	AMSTUTZ, A. ALLISON, JR (LE)	6208 LAKEWOOD DRIVE	\$77.00	\$0
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**Work Description:** INSTALL PELLET STOVE

PM18-0084	GAST, THOMAS J TRUST 12-22-0	4850 HERRING GROVE ROAD	\$77.00	\$0
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**Work Description:** RES ADDITION/BATH FAN

<b>Total Permits For Type:</b>	<b>71</b>
<b>Total Fees For Type:</b>	<b>\$10,220.00</b>

## Mechanical - Springdale

Permit #	Contractor	Job Address	Fee Total	Const. Value
PM18-0001	HARTESTY CHRISTOPHER DA	14042 HEALY LAKE RD	\$77.00	\$0

**Work Description:** PELLET STOVE

<b>Total Permits For Type:</b>	<b>1</b>
<b>Total Fees For Type:</b>	<b>\$77.00</b>

# Plumbing

Permit #	Contractor	Job Address	Fee Total	Const. Value
PP17-0158	GREENE FAMILY TRUST 10/7/	233 CRYSTAL DRIVE	\$215.00	\$0
<b>Work Description:</b> PLUMBING FOR 2 BATHROOMS IN GARAGE				
PP17-0198	BASTIEN, JAMES	6745 MAPLE CITY HIGHWAY	\$215.00	\$0
<b>Work Description:</b> new res/10 fix/2 stacks/1 sewer/connection to drain/3 sub soil/h20 distribution				
PP18-0001	PHILLIPS, DAVID E	16816 ACORN RIDGE TRAIL (PVT) T	\$215.00	\$0
<b>Work Description:</b> NEW RES/13 FIXTURES/2 STACKS/1 CONN TO BLDG/H20 DIST' <1in				
PP18-0003	COLLINS, JOHN J JR & LYNN M	8925 DEADSTREAM ROAD	\$160.00	\$0
<b>Work Description:</b> ADDITION/TUB/WASH TUB				
PP18-0006	ELICKSON, TED	19673 CEDAR RUN ROAD	\$160.00	\$0
<b>Work Description:</b> 4 FIXTURES/1 STACK/1 CONN TO BLDG/CARRIAGE HOUSE				
PP18-0007	RHEM, MARCUS	6850 CARTER ROAD	\$160.00	\$0
<b>Work Description:</b> ADDITION/12 FIXTURES/ 1 STACK/1 CON TO BLDG/H20 DIST				
PP18-0008	ROKOS, JAMES & ASHLEY	2681 N. LAMB ROAD	\$160.00	\$0
<b>Work Description:</b> REMODEL/NO OTHER CONTRACTOR INFORMATION GIVEN				
PP18-0009	FOWLER, KENT E. & CAROL I.	418 S. ELDRIDGE ROAD	\$215.00	\$0
<b>Work Description:</b> NEW RES/11 FIX/1 STACK/H20 SERVICE/H20 DIST<1in				
PP18-0010	P & C HOLDINGS LLC	118 SHERMAN STREET	\$160.00	\$0
<b>Work Description:</b> ALTERATION/15 FIX/4 STACKS				
PP18-0011	PRUETT, DAVID E	7788 MISTY MORNING TRAIL (PVT)	\$215.00	\$0
<b>Work Description:</b> NEW RES/3 INSPECTIONS				
PP18-0012	BONDARENKO, DONALD D.	318 LEE LANAU AVENUE	\$160.00	\$0
<b>Work Description:</b> REMODEL/2 NEW BATH UPSTAIRS AND BSMT/3 FIXTURES/1 STACK/H20 DIST				
PP18-0013	ROGERS PROPERTIES, LLC	1577 CRYSTAL DRIVE	\$188.10	\$0

<b>Work Description:</b> 10 FIXTURES/2 STACKS/1 SEWER/H2O DIST <1in			
PP18-0014	HOLLENBECK, SARA E (LE)	426 SIXTH STREET	\$0
<b>Work Description:</b> REMODEL/2 INSPECTIONS/9 FIXTURES			
PP18-0015	MARROW, MICHELLE R	18404 INDIAN SPRINGS ROAD (PVT)	\$0
<b>Work Description:</b> NEW RES/15 FIX/2 STACKS/1SEWER/H2O SERVICE/CONNECTION TOBLDG/1 SUB SOIL/H2O DIST<1in/ H2O DIST>1in			
PP18-0016	GALEJS, LARIS E.	6820 PLATTE ROAD	\$0
<b>Work Description:</b> NEW RES/15 FIX/4 STACK/1 H2O SERVICE /1 CONN/ H2O DIST <1in			
PP18-0017	DAVIS, INA	7959 GOGEBIC COURT (PVT)	\$0
<b>Work Description:</b> NEW RES/10 FIX/1 STACK/1 SEWER/H2O SERVICE/H2O DIST<1in			
PP18-0018	JEN & LCN PROPERTIES LLC	727 MAIN STREET	\$0
<b>Work Description:</b> CHANGING OUT 8 FIXTURES			
PP18-0019	TAYLOR, FLOYD R. & NANCY S	13168 BROWNELL ROAD	\$0
<b>Work Description:</b> ADDITION/5 FIXTURES/1 H2O DIST <1in			
PP18-0020	KILIAN, B (TRST)%NWTNRN BA	2235 PILGRIM HIGHWAY	\$0
<b>Work Description:</b> REMODEL/5 FIX/1 STACK/H2O DIST<1in			
PP18-0021	BRUCE, TODD W.	810 LEE LANAU AVENUE	\$0
<b>Work Description:</b> REMODEL/8 FIX/1 STACK			
PP18-0022	R.O. GROUP LLC	366 PARKVIEW LANE	\$0
<b>Work Description:</b> BAR SINK AND FLOOR DRAIN/2 FIX/1 STACK/ H2O DIST <1in			
PP18-0023	MORENO, DARBY	3030 PECKENS ROAD	\$0
<b>Work Description:</b> INSTALL TOILET/SINK/SHOWER/ 2 INSPECTIONS			
PP18-0024	GALLERY 34949 INC	223 S. BENZIE BLVD.	\$0
<b>Work Description:</b> REMODEL/12 FIXTURES/1 STACK/1 H2O DIST<1in			
PP18-0025	FREE SPIRITS DISTILLERY LLC	14234 DZUIBANEK RD	\$0
<b>Work Description:</b> KITCHEN/H2O HTR/GREASE TRAP/9 FIX/1 STACK/1 H2O DIST<1in			

PP18-0026	RODEY, ANNE MARIE TRUST 4	2980 CRYSTAL DRIVE	\$77.00	\$0
<b>Work Description:</b> REPLACE H20 HTR/H20 SOFTENER/1 INSPECTION				
PP18-0027	NYE, KENNETH W. & RHONID	6680 GRACE ROAD	\$215.00	\$0
<b>Work Description:</b> NEW RES/7 FIX/3 STACKS/1 SEWERS/H20 SERVICE/CONNECTION TO BLDG/H20 <1in				
PP18-0028	WRN 2005 CRYSTAL DRIVE TR	391 CRYSTAL DRIVE	\$215.00	\$0
<b>Work Description:</b> GARAGE/1 FIXTURE/1 STACK/1 H20 DIST				
PP18-0029	SPURR, VIRGINIA M. (TRUST)	12400 CRYSTAL MOUNTAIN DRIVE 1	\$160.00	\$0
<b>Work Description:</b> KIT/BATH REMODEL/ 4 FIX/2 INSPECTIONS				
PP18-0030	ESPER, FRANCIS J TRUST 2/6/0	12400 CRYSTAL MOUNTAIN DRIVE 1	\$160.00	\$0
<b>Work Description:</b> KIT/BATH REMODEL/4 FIX/ 2 INSPECTIONS				
UNIT 171				
PP18-0031	WILSON, KATHLEEN F.	12400 CRYSTAL MOUNTAIN DRIVE 1	\$160.00	\$0
<b>Work Description:</b> REMODEL/KITCHEN/BATH/4 FIXTURES/2 INSPECTIONS				
UNIT 172				
PP18-0032	SCHOLTEN, JOHN M	12400 CRYSTAL MOUNTAIN DRIVE 1	\$160.00	\$0
<b>Work Description:</b> REMODEL/KIT/BATH/4 FIX/2 INSPECTIONS				
UNIT 173				
PP18-0033	MCCARTHY, JR., JACK KENNET	12400 CRYSTAL MOUNTAIN DRIVE 1	\$160.00	\$0
<b>Work Description:</b> REMODEL/KIT/BATH/4FIX/2 INSPECTIONS				
UNIT 174				
PP18-0034	ZIEGELE, WILLIAM J.	12400 CRYSTAL MOUNTAIN DRIVE 1	\$160.00	\$0
<b>Work Description:</b> REMODEL/KIT/BATH/4 FIX/2 INSPECTIONS				
UNIT 175				
PP18-0035	DUFFY, BRIAN F.	12400 CRYSTAL MOUNTAIN DRIVE 1	\$160.00	\$0
<b>Work Description:</b> REMODEL/KIT/BATH/4 FIX/2 INSPECTIONS				
UNIT 176				

PP18-0036	SCANIO, VINCENT L.M.	12400 CRYSTAL MOUNTAIN DRIVE 1	\$160.00	\$0
<b>Work Description:</b> REMODEL/KIT/BATH/4 FIX/ 2 INSPECTIONS				
UNIT 177				
PP18-0037	HICKOK, MALCOLM TRUST 12/	12400 CRYSTAL MOUNTAIN DRIVE 2	\$160.00	\$0
<b>Work Description:</b> REMODEL/KIT/BATH/4 FIX/2 INSPECTIONS				
UNIT 270				
PP18-0038	HICKOK, MALCOLM TRUST 12/	12400 CRYSTAL MOUNTAIN DRIVE 2	\$160.00	\$0
<b>Work Description:</b> REMODEL/KIT/BATH/4 FIX/2 INSPECTIONS				
UNIT 271				
PP18-0039	BUSH, JOEL R	12400 CRYSTAL MOUNTAIN DRIVE 2	\$160.00	\$0
<b>Work Description:</b> REMODEL/KIT/BATH/4 FIX/2 INSPECTIONS				
UNIT 272				
PP18-0040	SHEFFIELD, GREG ALAN	12400 CRYSTAL MOUNTAIN DRIVE 2	\$160.00	\$0
<b>Work Description:</b> REMODEL/KIT/BATH/4 FIX/2 INSPECTIONS				
UNIT 273				
PP18-0041	274 HAMLET LLC	12400 CRYSTAL MOUNTAIN DRIVE 2	\$160.00	\$0
<b>Work Description:</b> REMODEL/KIT/BATH/4 FIX /2 INSPECTIONS				
UNIT 274				
PP18-0042	CHO, CASEY A	12400 CRYSTAL MOUNTAIN DRIVE 2	\$160.00	\$0
<b>Work Description:</b> REMODEL/KIT/BATH/ 4 FIX/ 2 INSPECTIONS				
UNIT 275				
PP18-0043	ZIEGELE, WILLIAM J.	12400 CRYSTAL MOUNTAIN DRIVE 2	\$160.00	\$0
<b>Work Description:</b> REMODEL/ KIT/BATH/ 4FIX/2 INSPECTIONS				
UNIT 277				
PP18-0044	STEWART, MARK J.	4366 MOLLINEAUX ROAD	\$215.00	\$0
<b>Work Description:</b> ADDITION AND REMODEL/15 FIX/4 STACK/1 CON/1 H20 DIST<1in				

PP18-0045	PEREGRINE, MOORE W. (TRUS	2470 PILGRIM HIGHWAY	\$160.00	\$0
<b>Work Description:</b> NEW HANDICAPP BATHROOM/FIXS/STACK/H20 DIST<1in				
PP18-0046	TURNWALD, ANDREW	16609 PEITENGILL ROAD	\$215.00	\$0
<b>Work Description:</b> new res/fixtures/stacks/h20 dist				
PP18-0047	KOBYLSKI, CARRIE L	17715 HONOR HIGHWAY	\$215.00	\$0
<b>Work Description:</b> NEW RES/15 FIXTURES/2 STACKS/ 1 SEWAGE EJE/C/H20 DIST <1in				
PP18-0048	YOUNG, KENNETH H.	809 FOREST AVENUE	\$77.00	\$0
<b>Work Description:</b> REPLACEMENT OF H20 HTR				
PP18-0049	MCCORD, WILL TRUST 11/28/1	5051 NORTHWIND DRIVE (PVT)	\$160.00	\$0
<b>Work Description:</b> KITCHEN ADDITION/FIXTURES/CONN TO DRAIN/SEWER/H20 DIST <1in				
PP18-0050	QUINN, BRIAN & CAROL FAMI	12400 CRYSTAL MOUNTAIN DRIVE 3	\$160.00	\$0
<b>Work Description:</b> KIT/BATH REMODEL/4 FIXTURES/ 2 INSPECTIONS				
PP18-0051	KANUSZEWSKI, CHRISTINE	15205 HOMESTEAD ROAD	\$160.00	\$0
<b>Work Description:</b> REMODEL/ FIXTURES/H20 DIST				
PP18-0052	GRINER, ROGER	1351 MARTIN DRIVE	\$160.00	\$0
<b>Work Description:</b> CONTRACTOR TAKING OVER/2 INSPECTIONS/15 FIX/3 STACKS/1 CON TO BLDG/ H20 DIST<1in				
PP18-0053	NIELSEN-PRIEST PROPERTIES,	643 BACON ROAD BLDG B	\$215.00	\$0
<b>Work Description:</b> NEW RES/11 FIX/ 2 STACKS/ 1 SEWER/1 CONNECTION/1 H20 DIST<1in				
PP18-0054	ZETO, MARK	9415 SAFFRON ROAD	\$215.00	\$0
<b>Work Description:</b> REMODEL/13 FIX/4 STACKS/1 CON/1 H20 DIST<1in				
PP18-0055	PITSCH, JOHN & HEATHER	5568 SANDEE WOODS ROAD (PVT)	\$215.00	\$0
<b>Work Description:</b> NEW RES/12 FIX/2 STACKS/1 SUB-SOIL/H20 DIST <1in				
PP18-0056	GAST, THOMAS J TRUST 12-22-0	4850 HERRING GROVE ROAD	\$160.00	\$0
<b>Work Description:</b> RES ADDITION/6 FIX/1 STACK/1 SEWER/H20 DIST <1in				

**Total Permits For Type:**

**55**

Total Fees For Type:

\$9,566.50

## Soil Erosion

Permit #	Contractor	Job Address	Fee Total	Const. Value
PS18-0001	ZUCHCHWERDT, DUANE & C	10457 MAIN STREET	\$240.00	\$0
<b>Work Description:</b> EXCAVATION TO BUILD A 40X40 POLE BUILDING				
PS18-0002	LORENZ, KIRK THOMAS	93 N. MICHIGAN AVENUE	\$240.00	\$0
<b>Work Description:</b> EXCAVATE TO REMOVE 2000 TONS OF CONTAMINATED SOIL/REMOVAL OF ASPHALT/RELACE W/CLEAN FILL				
PS18-0003	MARROW, MICHELLE R	18404 INDIAN SPRINGS ROAD (PVT)	\$240.00	\$0
<b>Work Description:</b> EXCAVATION FOR DRAIN FIELD/WELL/HOUSE AND DRIVEWAY				
PS18-0004	NYE, KENNETH W. & RHOND	6680 GRACE ROAD	\$240.00	\$0
<b>Work Description:</b> RES NEW BUILD/SEPTIC/WELL/DRIVEWAY				
PS18-0005	TAYLOR, TOD M.	8813 ALVINA'S TRAIL TEMP	\$240.00	\$0
<b>Work Description:</b> EXCAVATION FOR NEW RESIDENCE				
PS18-0007	STOLZ, DOAK R TRUST 5/30/02	10840 BINGO LANE (PVT)	\$240.00	\$0
<b>Work Description:</b> EXCAVATION FOR 400 SQ FT ADDITION				
PS18-0008	JRK CONTRACTING LLC		\$615.00	\$0
<b>Work Description:</b> EXCAVATION/CLEARING AND GRUBBING FOR A 10 UNIT CONDOMINIUM SITE 4 INSPECTIONS/OPEN ENDED PERMIT				
PS18-0009	DAVEY, MARK A	8915 DEADSTREAM ROAD	\$120.00	\$0
<b>Work Description:</b> REMOVE PORTION OF EXISTING SEAWALL AND REPLACE WITH RIP RAP				
PS18-0010	CUPP, BONITA L.	8294 BAY POINT ROAD (PVT)	\$120.00	\$0
<b>Work Description:</b> INSTALLATION OF NEW SEPTIC FIELD				
PS18-0011	VILLAGE OF ELBERTA	151 PEARSON STREET	\$120.00	\$0

**Work Description:** EMERGENCY PERMIT/SEWER COLLAPSE/EXCAVATION/VALVE  
CHAMBERINSTALL/DIRECTIONAL DRILLING /BORE MUD PIT

PS18-0012	MJP RENTAL PROPERTIES LLC	19597 HONOR HIGHWAY	\$240.00	\$0
<b>Work Description:</b> EXCAVATION FOR DRIVEWAY/PARKING AREA/STORAGE BUILDINGS/5 ACRES TO BE EXCAVATED				
PS18-0013	TURNER, PAUL	3999 S. SCENIC HIGHWAY	\$240.00	\$0
<b>Work Description:</b> EXCAVATION OF 40X60 AREA FOR PAVILLION AND DECK				
PS18-0014	HAYHOE, GAIL L.	8129 WOODLAND DRIVE	\$240.00	\$0
<b>Work Description:</b> EXCAVATION FOR RESIDENTIAL ADDITION				
PS18-0017	WILCOX, BEVERLY DUNCAN T	7496 PLATTE ROAD	\$240.00	\$0
<b>Work Description:</b> SUPPORT AND LEVEL OF HOUSE TO REPLACE FOUNDATION SECTIONS				
PS18-0018	DAHL, JAMES C. (TRUST)	19313 MAPLE STREET	\$120.00	\$0
<b>Work Description:</b> BEACH REPAIR/INSTALL GEOTEXTILE FABRIC,INSTALL RIP-RAP FOR SHORELINE PROTECTION				
PS18-0019	HOLLOWAY, KATHRYN K 1/3	8703 DEADSTREAM ROAD	\$120.00	\$0
<b>Work Description:</b> INSTALL GEOTEXTILE FABIC/8-12" RIP RAP ON 2 ON 1 SLOPE FOR SHORELINE PROTECTION				
PS18-0020	RODES, JENNIFER HUTCHINS	645 E. SOUTH SHORE DRIVE	\$120.00	\$0
<b>Work Description:</b> INSTALL RIP-RAP FOR SHORE PROTECTION/WIDENING OF DRIVEWAY AS WELL				
PS18-0021	MOORE, RODNEY K	4195 BIRCH DRIVE	\$240.00	\$0
<b>Work Description:</b> EXCAVATION FOR REMOVAL OF DECK AND NEW CRAWL SPACE				

Total Permits For Type:	18
Total Fees For Type:	\$3,975.00

## Report Summary

Population: All Records  
Permit.DateIssued Between  
1/1/2018 12:00:00 AM AND  
3/31/2018 11:59:59 PM AND  
Permit.Status = ISSUED

Grand Total Fees:

\$55,990.20

Grand Total Permits:

295

Grand Total Const. Value:

\$4,063,307



## Benzie County Office of Emergency Management Emergency Management Activities March 2018

Below are outlined many of the activities I have been involved in for the month of March 2018.

### 1. 2016 AFG Bid Closing

On Monday March 5<sup>th</sup>, 2018 I attended the bid closing for the radios to be purchased under the AFG we received. At this meeting, the Almira Township Board accepted the bids and assigned a committee to review them and recommend to the board a successful bidder. That committee consisted of;

- Chief Steve Adams, Almira Township Fire and EMS Department,
- Director Ron Berns, Benzie County Central Dispatch,
- Tammy Clous, Almira Township Clerk,
- Mandy Gray-Rineer, Almira Township Treasurer, and;
- Frank Post, Benzie County Office of Emergency Management

A meeting was set for March 7<sup>th</sup> to review the documents for compliance.

### 2. Review of AFG Bids

On March 7<sup>th</sup>, 2018 we met to review the communication bid documents.

#### BID REVIEW

##### Grand Traverse Mobile

When reviewing the bids we found that Grand Traverse Mobile was in compliance or willing to comply with all provisions of our bid document. We did find that we had specified portable radios be 5 watts, however, apparently 3 watts is the maximum in the 700/800MHz spectrum. Grand Traverse Mobile did not specify that as a problem, but it is addressed in their equipment brochure.

##### ProComm

In a review of the bid for ProComm we found the following items they where they supplied clarification or could not comply with.

- Section 3.6 Pagers-Motorola will provide Unication Pagers however, the talkgroup costs were not included in their proposal (additional \$13,500.00)
- 11.1 MPSCS Activation Fees-All MPSCS activation fees, were not included in their proposal (additional \$40,750.00)
- 15.4 Warranty-Would not comply with the provision for radio repairs 24/7 at no additional charge during the warranty period. Repairs outside business hours were billable.

#### RECOMMENDATION

It is the recommendation of the committee that the Almira Township Board accept the bid of Grand Traverse Mobile of 1670 Barlow St. Suite 1, Traverse City, MI 49686 at a price is not to exceed \$605,765.20

### 3. Benzie County Government Center Safety and Security Meeting

On Thursday March 8<sup>th</sup>, 2018 we held our monthly Government Center Safety and Security Meeting. We were advised by the Michigan Municipal Risk Management Authority that our grant for \$7,300 was approved and we will work on getting the vendors lined up to do the work. We also decided that we will determine how many offices do not have PA speakers so we can start installation of them. The option of using the phone system based on a eves dropping concern was dropped.

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APR 04 2018

DAWN OLNEY  
BENZIE COUNTY CLERK  
BEULAH, MI 49617



We were a bit disappointed with the attendance at CPR and AED Training according to EMS we had 9 attendees.

The following were set as upcoming training activities.

- A. Tornado Drills-Tentatively set for Scheduled for 4/11/18 from 10:00am to 12:00noon and 1:00pm to 3:00pm
- B. Fire Drills – Consolidate with Tornado Drills for lecture portion and schedule an actual fire drill thereafter. How do we want to organize the drill at a future date.
- C. Fire Extinguisher Training –
- D. Active Shooter Training –

**4. CodeRED Test**

On Thursday March 8<sup>th</sup>, 2018 we conducted a county wide test of the CodeRED system. This was the first time we pushed out a notification to the entire county. There were approximately 10,000 calls made and a recorded message notified our residents of what the CodeRED system was. I received approximately 100 calls, from individuals who only received part of the message or confused by the message content. Since the call only went to home telephones, residents were encouraged to register to receive the calls on their cell phones, by e-mail or text message. I have been helping people register who do not have internet.

**5. Almira Township Board Acceptance of a Bidder for the AFG Grant**

On March 12<sup>th</sup>, 2018 we presented the committee recommendation (item #2) to the Almira Township Board to accept the bid of Grand Traverse Mobile of 1670 Barlow St. Suite 1, Traverse City, MI 49686 at a price is not to exceed \$605,765.20 for the purchase of 700/800MHz radios for the Benzie County Fire and Emergency Medical Services.

**6. School Officials and the Emergency First Responder Meeting**

On March 12<sup>th</sup>, 2018 the Superintendents of Frankfort-Elberta Area Schools, Benzie Central Schools met with members of law enforcement, Central Dispatch and myself to discuss what is in place with regard to emergency response to schools and active shooter events in particular. Since this was the first full meeting, we discussed some strategies going forward. I was agreed that for the foreseeable future we would meet on a monthly basis.

**7. Sky Warn Training combined with CERT Monthly Meeting**

On Wednesday March 14<sup>th</sup>, 2018 we had invited the National Weather Service Office in Gaylord to come to Benzie County and provide training in Spring and Summer Weather phenomenon. We had 2 meteorologists instruct approximately 32 attendees on weather events. Our CERT program members were in attendance at the training and had a short meeting after the training concluded.

**8. Hazardous Materials Training**

On Friday, Saturday and Sunday March 16<sup>th</sup> through the 18<sup>th</sup>, 2018 I taught a Hazardous, Materials and WMD class for new firefighters in Benzie and Manistee Counties. The class consisted of approximately 12 hours of lecture and 8 hours of practical training on such things as decontamination, damming and diverting hazardous chemicals. We also set up a decontamination station and demonstrated its use.

**9. LEPC Meeting**

On Monday March 19<sup>th</sup>, 2018 we held our monthly Local Emergency Planning Committee meeting. we received the listing of all the facilities that are required to file a Tier II report and all facilities required to submit to offsite planning requirements

The LEPC also voted to recommend the removal of Magna International from SARA Title III Planning since the facility has closed and all hazardous substances have been removed. Further they voted to remove the Crystal View Orchards and James Laubach Farms from SARA Title III planning since they no longer store EHS on site.

**10. Benzie County Fire and EMS Association Meeting**

On Tuesday March 20<sup>th</sup>, 2018 I attended the Benzie County Fire and EMS Association Meeting that was held at the Government Center. Much of what was covered has also been covered in other meetings including; Fire Training Offerings, EMS Training Offerings Smart911 and CodeRED implementation update, and 800MHz Radio Template Design update.

One of the significant issues under discussion is an update of the Fire Departments Mutual Aid Agreement. The current agreement does not have a reimbursement provision in it. In the event the state or federal government were to declare, costs incurred by a fire department were not reimbursable without the reimbursement provisions.

**11. CodeRED Training Webinar**

On Wednesday March 21<sup>st</sup>, 2018 we participated in a webinar with our partners in the CodeRED system in Benzie County. Kala Burdett from CodeRED did an hour and a half long presentation on the creation of an event and the distribution of that event.

**12. Local Planning Team Meeting**

On Thursday March 22<sup>nd</sup>, 2018 we held our LPT Meeting.

**Current Grant Projects**

- Platte Township Fixed Site Generator for their Township Hall-Approved \$6,000 for EMPG 2016 SHSP Project
- Government Center 800MHz BDA \$9,000 EMPG 2016 SHSP Project
- Assistance to Firefighter Grant Application - Regional Application for Communications for \$665,317. (includes \$633,636 95% Federal Share and \$31,681 5% Local Share)
- Powered Ventilators \$16,128 from the Grand Traverse Band of Ottawa and Chippewa Indians 2% Grant Applications

**Other projects that are in progress including;**

- Decontamination Trailer and Equipment-Current Status
- Hepatitis A Vaccinations
- CodeRED System
- Smart911
- Benzie County School Safety Group

**Upcoming Training**

- Weather Spotter Training March 14<sup>th</sup>, 2018 7:00pm Benzie County Government Center
- Firefighter I & II Academy in Manistee County starting in January 6<sup>th</sup>, 2018
- EMR Academy in Benzie County starting in September 2018
- Firefighter-Flashover Training in the Spring of 2018
- Firefighter-Instructor I Training
- CERT Basic Academy and Breakout Sessions April 2018 Grayling
- Wild Fire Training

**Upcoming Exercises**

- Paul Oliver Hospital –Exercise April 18th, 2018
- Grand Traverse Band of Ottawa and Chippewa Indians – Mass Casualty Exercise May 1<sup>st</sup>, 2018

### 13. Template Design Meeting

On Tuesday March 27<sup>th</sup>, 2018 we held a radio template design meeting to hammer out the details regarding what the templates on the radios for Fire and EMS will look like. We had most of the Benzie County Fire Chiefs, Ron Berns from Central Dispatch, Neil Pickard of Grand Traverse Mobile and myself in attendance. We were able to complete the design of the radio templates and Grand Traverse Mobile will put it to paper and send it back to us for final review.

### 14. Damage Assessment Train the Trainer Class

On Wednesday March 28<sup>th</sup>, 2018 I attended an 8 hour class on Damage Assessment in Lansing Mi. FEMA suspended all training in Damage Assessment so it could rewrite the procedures and rules on for Damage Assessment. Damage Assessment is extremely important to do in a timely and accurate fashion. If done improperly, it can cost a community thousands in unrecoverable costs in a disaster. I will be putting on a Damage Assessment Training in the next few months.

### 15. AFG Communications Grant Bid Modification

On Thursday March 29<sup>th</sup>, 2018 a special meeting was held by the Almira Township Board to review a request to modify the original bid for 800MHz radio equipment.

The AFG 2016 grant was awarded for a total of \$665,317.00 with a federal share of \$633,636.00 (95%) and a local share of \$31,681.00 (5%). Based on the accepted bid there was \$41,551.80 of unspent or unobligated grant funds.

Some of the improvements included;

- 24 Amplified Base Stations for the Unication Pagers
- 89 Drop in Unication Pager Chargers
- Vehicular Repeater Software installed in all Portables
- Fire Microphones for the Portable Radios
- Hi-Viz Green Portable Case
- EMS Microphones
- Almira Fire and EMS - Department-modified the purchase to include 2 vehicular chargers in lieu of desktop chargers so that portables could stay in the ambulances and charge.
- Benzie County EMS - Rack Portable Chargers-Benzie County EMS requested to purchase 2-6 portable radio rack chargers instead of single portable desk chargers.

While there were a few other minor adjustments in costs, we are asking the Almira Township Board to amend the original bid approval of \$605,765.20 and approve the aforementioned additions at a cost of \$25,762.31. This brings the total 2016 Assistance to Firefighter Grant Bid Approval to a price not to exceed \$631,527.51.

### 16. Upcoming Events

I have scheduled the following for the next two months;

April 3<sup>rd</sup> – R7HSPB Meeting Grayling

April 10<sup>th</sup> – MEMA Board Meeting (Lansing MI)



April 11<sup>th</sup> – CERT Monthly Meeting and Training in Bear Lake  
April 12<sup>th</sup> – Government Center Safety and Security Meeting 12:00 noon  
April 16<sup>th</sup> – School Safety Planning Meeting 10:00am in the EOC  
April 16<sup>th</sup> – Local Emergency Planning Committee 2:00pm in the EOC  
April 17<sup>th</sup> – Benzie County Fire/EMS Association  
April 18<sup>th</sup> – Region 7 Healthcare Coalition region wide exercise (including Paul Oliver Hospital.  
April 24<sup>th</sup> – Mass Casualty Planning and Response Training-University Center-Gaylord  
April 25<sup>th</sup> and 26<sup>th</sup> – EOC Management and Operations, University Center-Gaylord  
April 26<sup>th</sup> – Local Planning Team Meeting 7:00pm in the EOC  
April 28<sup>th</sup> – ARES/RACES Meeting Downtown Beulah  
April 27<sup>th</sup> through 29<sup>th</sup> – CERT Academy and weekend at Camp Grayling  
May 1<sup>st</sup> – GTB Mass Casualty Exercise in Peshawbestown  
May 3<sup>rd</sup> - R7HSPB Meeting Grayling  
May 7<sup>th</sup> through May 10<sup>th</sup> Great Lakes Homeland Security Conference – Grand Rapids  
May 21<sup>st</sup> – Local Emergency Planning Committee 2:00pm in the EOC  
May 15<sup>th</sup> – Benzie County Fire/EMS Association Meeting  
May 21<sup>st</sup> – School Safety Planning Committee 10:00am in the EOC  
May 24<sup>th</sup> – Local Planning Team Meeting 7:00pm in the EOC  
May 26<sup>th</sup> – ARES/RACES Meeting Downtown Beulah



## Memorandum

**To:** Gary Sauer, Chairman Benzie County Board of Commissioners  
**From:** Frank Post, Benzie County Emergency Management Coordinator  
**Date:** April 4, 2018  
**Subject:** Emergency Operations Center Activation Procedures

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As a requirement for eligibility for FEMA grant funds, we are required, from time to time, ~~up~~ review and update our emergency plans. Attached is our Emergency Operations Center Activation procedures for your review. This does not require any action by the board. However, the board members should be familiar with the procedures in the event of a county emergency to assure that we have the ability to function in that emergency.

RECEIVED

APR 04 2018

DAWN OLNEY  
BENZIE COUNTY CLERK  
BEULAH, MI 49617

## I. PURPOSE

The Benzie County Emergency Operations Center (EOC) provides support to emergency services deployed for an extended period of time. This manual contains the information necessary to activate and operate the EOC.

## II. ACTIVATION

### *Authority*

The Benzie County Emergency Operations Center (EOC) will be activated as required to facilitate and coordinate impending or actual emergencies at the direction of the Chairperson of the Benzie County Board of Commissioners, Benzie County Emergency Management Coordinator or Benzie County Administrator.

- Level 3 EOC Activation is the Event Monitoring Phase.
- Level 2 EOC Activation is a Partial Activation.
- Level 1 EOC Activation is a Full Activation.

### *Declaration of Emergency*

Under a Local Declaration of Emergency, the Chairman of the Benzie County Board of Commissioners is granted emergency powers to deal with the emergency. See Public Act 390, Section 30.410.

A Local Declaration of Emergency must be forwarded to the Emergency Management Department of Homeland Security Division, in written form, as soon as practical.

The declaration of emergency is valid for seven (7) days and may only be renewed upon consent of the Benzie County Board of Commissioners. (*See sample declaration – Attachment 1*).

### *Alerting*

The Benzie County Emergency Management Coordinator with assistance as needed from Benzie County Central Dispatch, will be responsible for alerting necessary Benzie County EOC staff (*See Benzie County Emergency Operations Center Staff and Alerting Roster - Attachment 2*). The size and composition of the EOC staff will depend upon the emergency. Not all emergency disciplines will be required for every emergency. Additional staff may be requested should the emergency escalate or the response become protracted.

### *Setup*

The Benzie County EOC is located in the Benzie County Government Center at 448 Court Place Room 134 on the lower level. (*See EOC floor plan - Attachment 3*).

Additional furniture may be required to be brought into the EOC from non-essential areas in the building. Conference rooms will be set-up according to the EOC layout plan. The Emergency Management Coordinator is responsible for this action.

The Emergency Management Coordinator is also responsible for arranging for necessary equipment and supplies for the EOC. Such equipment and supplies include: copying machines, computers, display equipment, calculators, fax equipment, wireless cards, typewriters, and sufficient office supplies. Emergency Management Coordinator will provide boxes for each annex holder and will include report and message forms, emergency resource information material, phone extensions, copies of the Benzie County Emergency Action Guidelines, etc. Benzie County Equalization Department is responsible for setup and securing of additional maps.

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Communications equipment is available in the EOC Radio Room and from Benzie County Central Dispatch. Supplemental portable equipment is available in the Emergency Management Office. Amateur radio equipment is housed in the EOC Radio Room and additional equipment can be secured by contacting the Benzie County RACES Amateur Radio, Emergency Coordinator. The telephones designated for the EOC will be placed in the conference room and made ready to use by EOC personnel or a designee.

The Public Information-Media Center for Benzie County will be located in the County Commissioners Chambers in the Benzie County Government Center. The Public Information-Media Center may be opened on the order of the Benzie County Board Chairperson, Benzie County Administrator, or Emergency Management Coordinator. The Government Center Maintenance Department is responsible for set-up of these spaces in cooperation with the designated Benzie County Public Information Officer.

Arrangements will be made by Emergency Management Coordinator personnel to make arrangements for feeding EOC staff.

In the event primary Benzie County EOC spaces are damaged, not usable, or are located within a direct hazard area, the functions of the Benzie County EOC will be relocated to spaces located at the Benzie Transportation Authority Facility located on US 31 east of Honor at 14150 US-31, Beulah, MI. Suitable protected space is available in this facility. All necessary equipment, supplies, and materials will be relocated to the Benzie Transportation Authority building. Portable and other radio equipment, as well as cellular telephones would be used until radio and telephone services were available. Emergency power may also need to be installed or arranged for. Lodging and feeding facilities for incident management staff is available near the facility.

### III. OPERATIONAL PROCEDURES

#### *Mobilization of Staff*

In the event of a threatened or actual emergency situation, officials comprising the EOC Executive-Command Section for Benzie County will be convened, the appropriate mobilization of EOC staff directed, and necessary incident command functions established. EOC staff members are to report to the Benzie County EOC in a timely manner.

#### *Volunteer Positions*

Benzie County utilizes Citizen Emergency Response Team (CERT) members to serve in the positions defined below. Training will be provided, credentials provided and a background check on these volunteers has been conducted.

- The **Reproduction Specialist** is a member of the Planning Section and handles document reproduction and serves as an assistant to the Documentation Unit Leader.
- The **Display Processor** is a member of the Planning Section and is responsible for information display. That includes distributing and displaying any new information that comes into the EOC. The Display Processor also serves as graphic support for the EOC.
- The **Phone Operator** is a member of the Command Staff and facilitates communications, coordinates the intake and distribution of EOC phone messages and serves as a direct link for the public and area agencies to the EOC.
- The **Administrative Assistant** is a member of the Finance/Administration Section and facilitates and coordinates all administrative needs.

- The **Clerical Assistant** is a member of the Finance/Administration Section and facilitates and coordinates all administrative needs.

### ***Security and Sign-In***

Available Law Enforcement resources are responsible for the physical security of the EOC and its critical systems. An EOC roster and sign-in sheet will be utilized.

### ***Shift Scheduling***

As soon as possible after mobilizing staff for the EOC, shift schedules should be developed by each section, activated, personnel notified, and the schedule posted on the bulletin board. Relief shifts should arrive 30 minutes early so that a briefing can be conducted on what has occurred.

### ***Briefings and Conferences***

Briefings for the EOC Executive-Command Section should be scheduled at four hour intervals at a minimum. The Emergency Management Coordinator will post briefing schedules. EOC Section Chiefs should be prepared to participate in these briefings and may be requested to summarize their sections progress or problems. The briefing by each section activated should include:

1. Unresolved problems.
2. Major new problems.
3. Assistance or resources needed.
4. Information to be shared with other sections or the public.

Additional briefings may be arranged at the request of the EOC Section Chiefs. These may include VIP and new media briefings, and situation reviews for state and federal representatives.

Conferences of key EOC staff may be convened at any time by Benzie County Emergency Management Coordinator, the Benzie County Administrator, or the Chairperson of the Benzie County Board to discuss or resolve major issues. Meetings will generally be held in the Conference Room adjacent to the EOC. The Benzie County Emergency Management Coordinator will record these meetings, as well as all official actions taken by the Executive-Command Section and/or the Chairperson of the Benzie County Board.

The Benzie County Emergency Management Coordinator will be responsible for ensuring that any decisions reached at the meetings are quickly relayed to the appropriate EOC Section Chiefs or the appropriate jurisdiction and agency.

### ***Reports***

The Benzie County Emergency Management Coordinator is responsible for ensuring that all required reports are forwarded to the state and federal authorities as requested. They are also responsible for forwarding any special reports on damage, threats, and requests for assistance. The Planning and Assessment Section is primarily responsible for preparing the reports and requests. Updated reports will be entered on MI CIMS.

### ***Public Information***

The designated Benzie County Public Information Officer is responsible for informing EOC staff of special information needed to adequately respond to news media and citizen inquiries. A Public Information-Media Center will generally be activated and supervised by the Public Information Officer. The location of the Benzie County Public Information-Media Center and

services available should be disseminated to all emergency services and news media in the county.

#### **IV. COMMUNICATION PROCEDURES**

Benzie County Central Dispatch will be the primary agency responsible for warnings, emergency communication, and dispatching of resources. Several methods will be utilized to receive and transmit emergency information at the EOC. The telephone system, including fax and cellular service, the radio systems to include 800 MHz and two-VHF channels (fire and EMS and Coordination), the LEIN system, MI CIMS, amateur radio, and messengers may be used for communicating information. Communication information should be logged by all operating sections and services.

##### ***Message System***

The following describes the responsibilities of the various elements of the EOC staff in receiving and processing incoming and outgoing information. These procedures will be followed in the event the information cannot be forwarded via telephone or radio.

##### ***Incoming Information***

1. Incoming Calls – Call takers will be responsible for handling incoming calls. Calls will be forwarded to necessary EOC personnel.
2. Communications Personnel/Central Dispatch - Upon receipt of information reporting a new development or problem, calls will be transferred to EOC call takers for proper logging.
3. Sections and Agencies – Take any necessary action and coordinate with other sections as required. Make entries and update displays as required. Continue follow-up until problem is resolved or no further action is necessary.

##### ***Outgoing Information***

Originator – Each annex representative is responsible for logging follow up calls in a timely manner. Log messages in MI CIMS.

##### ***Telephone System***

The EOC telephone numbers will initially be utilized when the Benzie County EOC is activated. Additional telephone services will be added as needed. Cellular telephones will be utilized to assist regular telephone services.

Information and messages should be processed in a manner similar to messages via the radio or intercom. The EOC sections, agencies, and officials will have telephone capability. In most cases, calls for these services or officials should be transferred to the individual service or official. If the line is being utilized, announce the call over the PA system, activate call waiting, voice mail, and/or forward the information via message. Fax services will be utilized as appropriate to send and receive information and material. (*See EOC Phone Extensions – Attachment 2*).

#### **V. DISPLAY PROCEDURES**

One of the purposes of the EOC is to facilitate the centralized collection and sharing of information to ensure a coordinated and timely response. All sections in the EOC must maintain display devices so others can quickly comprehend the current station, actions being taken, and what resources are available. Display needs may vary with the nature and scope of the emergency, but the following charts should be initiated whenever the EOC is activated.

##### ***CAN Report (Conditions, Actions, Needs)***



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The Operations Section and Emergency Management Coordinator will be responsible for maintaining the CAN Report. The CAN will be arranged in columns for problem numbers, time/date, the nature of the problem, location, response agency, response, and remarks.

***Situation and Assessment Display***

The Planning and Assessment Section and Benzie County Equalization staff will be responsible for maintaining current information on the maps.

***Shelter Status Chart***

Human Services and Shelter officials will be responsible for maintaining shelter status charts, which include information on shelter locations, space available, contact person, telephone number, and resources needed.

***Resource Chart***

The Planning and Assessment Section, in cooperation with the Operations Section, shall be responsible for maintaining the resource chart, which displays the status, deployment, and availability of emergency services.

***Other Displays***

Other display material may be used or developed as indicated. Displays may include evacuation routes, flood areas, hazard locations, etc.

**VI. DEACTIVATION PROCEDURES**

The Benzie County EOC will be deactivated as authorized by the Chairperson of the Benzie County Board. The Emergency Management Coordinator and various Section Chief's shall be responsible for preparing the required after action reports, inventorying, and restocking supplies.

The Emergency Management Coordinator shall be responsible for disconnecting and storage of communications equipment and supplies and assure furniture and equipment are moved back to their day-to-day locations.

Government Center Maintenance Staff shall be responsible for clean-up of the spaces and checking major services (i.e. generators, air handling, etc.)

**VII. AUTHENTICATION**

04/06/2018

Date

Frank Post, Emergency Management Coordinator  
Benzie County Emergency Management

**VIII. ATTACHMENTS**

Attachment 1 – Sample Declaration

Attachment 2 – Benzie County Emergency EOC Staff Roster - Phone Numbers/Extensions

Attachment 3 – Floor Plan of EOC

Original Date:	08/01/2003
Revision Date:	04/06/2018



## Attachment 1: Format for Requesting a Governor's Emergency or Disaster Declaration and State Assistance

To: Governor, State of Michigan

On (insert date), pursuant to Section 10 of 1976 PA 390, as amended, I declared that a "state of emergency" exists in (insert name of political jurisdiction) due to (describe the type of incident – e.g., tornado, flood, ice storm, etc.) which caused widespread and severe damage, injury or loss of life and property. The response and recovery elements of the (insert name of political jurisdiction) Emergency Operations Plan have been activated, and local resources are being utilized to the fullest possible extent. Despite these efforts, local resources are not sufficient to cope with the situation.

Therefore, in accordance with Section 12 of 1976 PA 390, as amended, I deem this incident to be beyond the control of this political subdivision and I respectfully request, for and on behalf of the citizens of this political subdivision, that you declare that a "state of disaster" or "state of emergency" exists therein and that consideration be given, if conditions warrant, to petitioning the President of the United States for assistance provided by Public Law 93-288, as amended. In support of this request, we will submit specific damage assessment information through official channels and in accordance with the guidance provided by the Emergency Management and Homeland Security Division of the Michigan State Police (MSP/EMHSD) within three to seven (3-7) days of this incident, unless circumstances dictate an earlier submittal as requested by the MSP/EMHSD. Furthermore, I understand that this request **will not** be acted upon without sufficient damage assessment information to substantiate the need for assistance, and I acknowledge that it is the responsibility of (insert name of political jurisdiction) to provide that information in the manner prescribed by the MSP/EMHSD.

Specifically, I request the following state assistance to supplement local response and recovery efforts: (Describe the assistance needed to cope with the situation – e.g., state law enforcement officers to staff eight access control points; five dump trucks and front-end loaders plus operators for debris removal; 50 traffic barricades for traffic control; state law enforcement officers to provide 24-hour security for eight severely damaged schools; forestry crews to assist with hazard tree removal; engineers to assess damaged roads, bridges, and drains; etc.).

Accordingly, be advised that (insert name/title of local official – usually the Emergency Manager) will provide liaison and coordination with state and federal authorities for assistance related to this incident, and in accordance with Section 14 of 1976 PA 390, as amended, he/she is directed to transmit this request to the MSP/EMHSD.

Authorized by: (insert name/title of chief executive)

### Submittal Instructions

1. This request must be promptly forwarded (via the MI CIMS as an attachment to the EM Program Status board, or by e-mail, facsimile, or LEIN as a backup only if the MI CIMS is inoperable or not accessible / available) to the Commanding Officer of the Emergency Management and Homeland Security Division, Michigan State Police (e-mail address: emdseoc@michigan.gov; facsimile #: 517/333-4987; LEIN code: ELES), and the appropriate MSP/EMHSD District Coordinator, in the same manner as the local "state of emergency" declaration.
2. If the MI CIMS is inoperable or not accessible / available and using e-mail, facsimile, or LEIN will delay the information, the telephone should be used. If telephone service is not available, radio may be used. MI CIMS or hardcopy confirmation must be forwarded as soon as possible.
3. This request **will not** be acted upon without sufficient information to substantiate the need for assistance.
4. In accordance with Section 12 of 1976 PA 390, as amended, the chief executive official of a county or municipality may initiate or authorize this request for their political subdivision.
5. A copy of this request should be kept on file with the local Clerk (County Clerk for counties; City or Township Clerk for municipal emergency management programs). A copy will also be available within the MI CIMS, as a back-up.



OFFICIAL USE ONLY

Attachment 2: Benzie County Emergency EOC Staff Roster  
– Phone Numbers/Extensions

Benzie County EOC Callout List

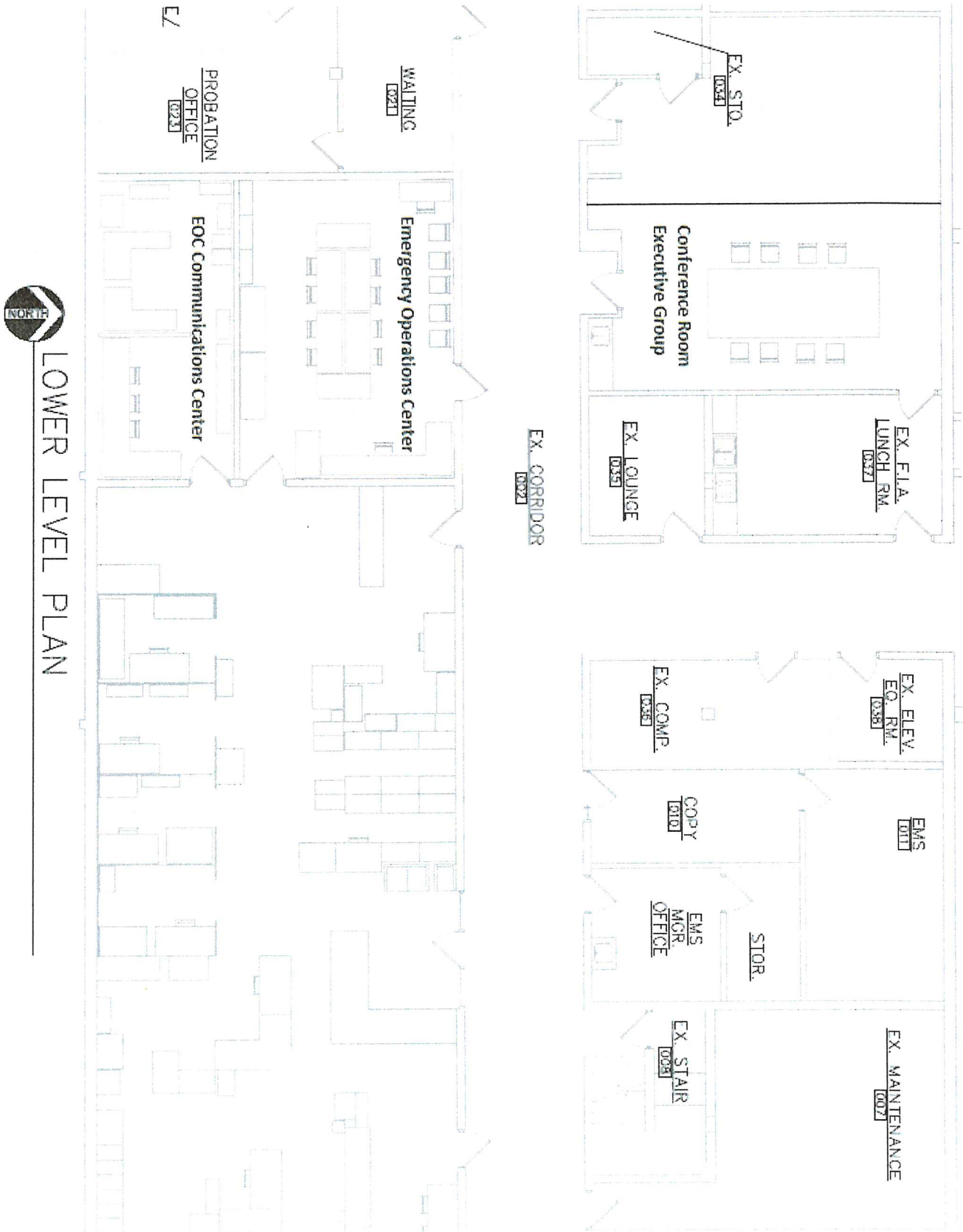
Last Updated: April 4, 2018

Last Name	First Name	Agency	Home Number	Work Number	Cell Number	E-mail
Sauer	Gary	BCBC-Chair			(231) 651-0647	<a href="mailto:Garysauer53@yahoo.com">Garysauer53@yahoo.com</a>
Warsecke	Evan	BCBC-Vice Chair			(231) 275-3375	<a href="mailto:ewarsecke@benzieco.net">ewarsecke@benzieco.net</a>
Carland	Coury	BCBC	(231) 930-7560		(231) 930-7560	<a href="mailto:ccarland@benzieco.net">ccarland@benzieco.net</a>
Deisch	Mitchell	BCBC	(231) 887-5052	(231) 882-0558		<a href="mailto:mdeisch@benzieco.net">mdeisch@benzieco.net</a>
Post	Frank	BCOEM	(616) 929-5834	(231) 882-0567	(231) 383-2553	<a href="mailto:fpost@benzieco.net">fpost@benzieco.net</a>
Schendel	Ted	BCSO	(231) 325-0095	(231) 882-4484	(231) 651-0365	<a href="mailto:tschendel@benzieco.net">tschendel@benzieco.net</a>
Rosa	Kyle	BCSO		(231) 882-4484	(231) 383-2419	<a href="mailto:tlamerson@benzieco.net">tlamerson@benzieco.net</a>
Lozowski	Rob	FPD		(231) 352-4212	(231) 651-0534	<a href="mailto:police.chief@cofrankfort.net">police.chief@cofrankfort.net</a>
Adams	Steve	A Imira Twp FD		(231) 275-5863	(231) 342-2837	<a href="mailto:btfd58@gmail.com">btfd58@gmail.com</a>
Thompson	Charles	Frankfort FD		(231) 275-5863	(231) 651-0045	<a href="mailto:frankfortfire@hotmail.com">frankfortfire@hotmail.com</a>
Berns	Ronald	BCCD	(231) 651-0359	(231) 882-4487	(231) 651-0359	<a href="mailto:rberns@benzieco.net">rberns@benzieco.net</a>
Laufenbach	Lori	BCCD		(231) 882-4487	(231) 835-0315	<a href="mailto:llaufenbach@benzieco.net">llaufenbach@benzieco.net</a>
Lagios	Kristine	DHS		(231) 882-1302	(231) 218-3021	<a href="mailto:lagiosk@michigan.gov">lagiosk@michigan.gov</a>
Davis	Daniel	DHS		(231) 882-1314	(231) 218-3021	<a href="mailto:david21@michigan.gov">david21@michigan.gov</a>
Johnson	Michael	BCRC	(231) 218-1077	(231) 325-3051	(231) 649-1875	<a href="mailto:brcshop@benzieroad.org">brcshop@benzieroad.org</a>
Skeels	Matt	BCRC	(231) 922-8147	(231) 325-3051 ext. 207	(231) 590-2260	<a href="mailto:brcmanager@benzieroad.org">brcmanager@benzieroad.org</a>
Henderson	James	BCEMS		(231) 325-0035	(231) 651-9702	<a href="mailto:jhenderson@benzieco.net">jhenderson@benzieco.net</a>
Honigfort	Sandi	POMH		Work (231) 352-2297 Pager (231) 608-0040		<a href="mailto:shonigfort@mhc.net">shonigfort@mhc.net</a>
Klein	Michelle	BLHD		(231) 256-0210	(231) 633-9544	<a href="mailto:mklein@bidhd.org">mklein@bidhd.org</a>
Reardon	James	BLHD		(231) 256-0235	(231) 620-1757	<a href="mailto:jreardon@bidhd.org">jreardon@bidhd.org</a>
Peacock	Lisa	BLHD		(231) 882-2112	(231) 633-1705	<a href="mailto:lpeacock@bidhd.org">lpeacock@bidhd.org</a>
Flynn	Michael	RACES	(231) 882-7936		(231) 409-0149	<a href="mailto:kq8cw.home@gmail.com">kq8cw.home@gmail.com</a>
Parris	Bill	RACES	(231) 352-7093			
Longanbach	Tom	BCEQ		(231) 882-0015	(231) 383-0871	<a href="mailto:tlonganbach@benzieco.net">tlonganbach@benzieco.net</a>
Engelhuber	Linda	Equalization		(231) 882-0015		<a href="mailto:lengelhuber@benzieco.net">lengelhuber@benzieco.net</a>
deCastro	Michael	MSP EMD		(989) 731-3805	(231) 499-8266	<a href="mailto:decastro@michigan.gov">decastro@michigan.gov</a>
Hanchett	David	CERT	(231) 735-9535		(231) 409-3282	<a href="mailto:dave@hanchett.net">dave@hanchett.net</a>
Gibson	Lawrence	CERT		(231) 398-2260	(231) 690-2843	<a href="mailto:lgibson.emops@gmail.com">lgibson.emops@gmail.com</a>
American Red Cross (Traverse City)			Meghan Powers (231) 499-8047	(231) 947-7286 Ext 7411		<a href="mailto:meghan.powers3@redcross.org">meghan.powers3@redcross.org</a>
Stiebel	Christopher	Salvation Army		(231) 723-6243	(616) 401-3358	<a href="mailto:chris_stiebel@usc.salvationarmy.org">chris_stiebel@usc.salvationarmy.org</a>
Warfield	James				(616) 822-3329	<a href="mailto:james_warfield@usc.salvationarmy.org">james_warfield@usc.salvationarmy.org</a>
Emergency Operations Center (Benzie County Government Center Room 134)				(231) 882-0567 (EOC & Office) (231) 882-0841 (Communications) (231) 882-0842 (EOC & Office Alternate) FAX (231) 882-0568		
Emergency Operations Communications Van (COMM Van)				COMM Van Phone System (231) 383-0054 and (231) 383-1205	Cell Phones (231) 383-1729 and (231) 383-1672	
Benzie County Central Dispatch (Non-Emergency)				(231) 882-4487		

EOC Section Phone Numbers/Extensions

Center Main Line	(231) 882-0567
Center FAX Line (Also has an attached phone)	(231) 882-0568
Conference Phone	(231) 882-0842
EOC Communications (Amateur Radio Position)	(231)
EOC Communications (Dispatch Position)	(231) 882-0841

Attachment 3: Floor Plan of the EOC



10:15

**County of Benzie, Michigan**

**BASIC FINANCIAL STATEMENTS**

**September 30, 2017**

**BENZIE COUNTY, MICHIGAN**

**ORGANIZATION**

**MEMBERS OF THE COUNTY COMMISSION**

CHAIR PERSON	GARY SAUER
VICE CHAIR PERSON	EVAN WARSECKE
COMMISSIONER	BOB ROELOFS
COMMISSIONER	COURY CARLAND
COMMISSIONER	ROGER GRINER
COMMISSIONER	TERRY MONEY
COMMISSIONER	ART JEANNOT

**APPOINTED/ELECTED OFFICIALS**

COUNTY ADMINISTRATOR	MITCH DEISCH
COUNTY TREASURER	MICHELLE L. THOMPSON
COUNTY CLERK	DAWN OLNEY

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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**

Members of the Board of Commissioners  
County of Benzie, Michigan  
448 Court Place  
Beulah, Michigan 49617

***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 Benzie, Michigan, as of and for the year ending September 30, 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 Benzie Transportation Authority, which represents 12 percent, 16 percent, and 17 percent, respectively, of the assets, net position, and revenues of the aggregate discretely presented component units. We also did not audit the financial statements of the County Medical Care Facility, which represents 68 percent, 58 percent, and 77 percent, respectively, of the assets, net position, and revenues of the business-type activities. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Benzie Transportation Authority and the County Medical Care Facility are based solely on the report 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. The financial statements of the County Medical Care Facility were not audited in accordance with *Government Auditing Standards*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

Honorable Chairman and Members  
of the Board of Commissioners  
County of Benzie, Michigan

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.

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 report 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 Benzie, Michigan, as of September 30, 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 and benefits systems and budgetary comparison schedules on pages 4 through 9, pages 63 through 65, and pages 66 through 68 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 and other auditors 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 Benzie, Michigan's basic financial statements. The combining nonmajor fund financial statements and statistical information are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

Honorable Chairman and Members  
of the Board of Commissioners  
County of Benzie, Michigan

The combining nonmajor fund financial statements and the schedule of expenditures of federal awards 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 and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

The statistical information has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated March 19, 2018 on our consideration of the County of Benzie, 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 Benzie, Michigan's internal control over financial reporting and compliance.



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

March 19, 2018

## **Management's Discussion and Analysis**

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As managers of the County of Benzie, Michigan, we offer readers of the County's financial statements this narrative overview and analysis of the financial activities of the County for the fiscal year ended September 30, 2017. We encourage readers to consider the information presented here, in conjunction with additional information that is furnished in the financial statements and notes to the financial statements:

**Financial Highlights**

- Net position for the County was reported at \$27,828,384 for 2017 and was \$17,550,803 for 2016, an increase of 59%. For 2017, net position for our business-type activities was \$15,527,049 or 56% of total net position, while net position in our governmental activities was \$12,301,335 or 44% of total net position.
- At September 30, 2017, Benzie County's governmental funds report a combined fund balance of \$4,792,721 compared to \$4,657,460 in 2016.
- At September 30, 2017, the fund balance for the general fund was \$1,808,812 with \$17,863 nonspendable for prepaid items.

**Overview of the Financial Statements**

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

**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, deferred outflows of resources and liabilities, with the difference between the two 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 government's net position changed during the most recent fiscal 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.

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, and Culture and Recreation. The business-type activities of the County include the Medical Care Facility, Delinquent Tax Revolving, and Emergency Medical Services funds.

The government-wide financial statements include not only the County itself (known as the *primary government*), but also legally separate component units for which the County is financially accountable. Component Units include the Benzie County Road Commission, Benzie/Leelanau District Health Department, Benzie Transportation Authority, and Benzie Economic Development Corporation. Financial information for component units are reported separately from the financial information presented for the primary government itself.

The government-wide financial statements can be found on pages 10-11 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 fiscal year. Such information may be useful in evaluating a government'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 government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement on revenues, expenditures, and changes in fund balance provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The County maintains many individual funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balance for the General and Jail Operations, each of which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these Nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

The County adopts an annual appropriated budget for its general and special revenue funds.

The governmental fund financial statements can be found on pages 12-14 of this report.

**Proprietary funds.** Proprietary funds are used to report the same functions presented as business-type activities in the government-wide financial statements. Services for which the County charges customers a fee are generally reported in proprietary funds. The Medical Care Facility, Delinquent Tax Revolving, and Emergency Medical Services are reported as major proprietary funds.

The proprietary fund financial statements can be found on pages 15-17 of this report.

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

The fiduciary fund financial statements can be found on page 18 of this report.

**Notes to the financial statements.** The notes provide additional information that is essential to fully understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 21-62 of this report.

**Required Supplementary Information.** Required supplementary information related to the County's pension and health plans can be found on pages 63-65 and budgetary comparison information related to the County's major governmental funds can be found on pages 66-68 of this report.

**Other information.** In addition to the basic financial statements and accompanying notes, this report also presents certain other information. This includes the combining nonmajor fund financial statements. Combining nonmajor fund financial statements can be found on pages 69-83 of this report.

### Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of Benzie County, net position exceeded liabilities by \$27,828,384 at the close of the most recent fiscal year.

#### Benzie County Net Position

	Governmental Activities		Business-type Activities		Total	
	2017	2016	2017	2016	2017	2016
Current Assets	\$ 6,135,153	\$ 5,230,915	\$ 9,434,478	\$ 8,333,943	\$ 15,569,631	\$ 13,564,858
Capital Assets	11,314,373	11,406,469	14,663,330	5,690,405	25,977,703	17,096,874
Total Assets	17,449,526	16,637,384	24,097,808	14,024,348	41,547,334	30,661,732
Deferred Outflows of Resources	1,246,787	2,073,154	966,338	1,453,748	2,213,125	3,526,902
Current Liabilities	623,955	995,471	1,205,600	502,461	1,829,555	1,497,932
Noncurrent Liabilities	5,771,023	11,817,006	8,175,215	3,322,893	13,946,238	15,139,899
Total Liabilities	6,394,978	12,812,477	9,380,815	3,825,354	15,775,793	16,637,831
Deferred Inflows of Resources	-	-	156,282	-	156,282	-
Net Position						
Net Investment in Capital Assets	11,150,212	5,373,952	8,858,662	5,543,144	20,008,874	10,917,096
Restricted	2,477,301	2,577,023	-	-	2,477,301	2,577,023
Unrestricted	(1,326,178)	(2,052,914)	6,668,387	6,109,598	5,342,209	4,056,684
Total Net Position	\$ 12,301,335	\$ 5,898,061	\$ 15,527,049	\$ 11,652,742	\$ 27,828,384	\$ 17,550,803

A large portion of the County's net position reflects its investment in capital assets (e.g., land, buildings, equipment and construction in progress); 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 the debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

In addition to the net position invested in capital assets, certain other restrictions on use of net position apply due primarily to legal guidelines. The restricted net position total was \$2,477,301. The remaining balance of unrestricted net position of \$5,342,209 may be used to meet the government's ongoing obligations to citizens and creditors.

**Benzie County  
Changes in Net Position**

	Governmental Activities		Business-type Activities		Total	
	2017	2016	2017	2016	2017	2016
Program Revenues						
Charges for Services	\$ 3,493,336	\$ 2,552,697	\$ 8,967,445	\$ 8,206,506	\$ 12,460,781	\$ 10,759,203
Operating Grants and Contributions	937,835	867,694	-	-	937,835	867,694
Capital Grants and Contributions	139,072	691,573	3,222,817	-	3,361,889	691,573
General Revenues						
Property Taxes	7,426,728	7,193,059	2,132,833	1,090,208	9,559,561	8,283,267
State Revenue Sharing	343,100	339,785	-	-	343,100	339,785
Investment Earnings - Unrestricted	7,833	8,275	18,443	25,584	26,276	33,859
Other Revenue	108,902	228,642	-	-	108,902	228,642
<b>Total Revenues</b>	<b>12,456,806</b>	<b>11,881,725</b>	<b>14,341,538</b>	<b>9,322,298</b>	<b>26,798,344</b>	<b>21,204,023</b>
Program Expenses						
Legislative	92,509	92,518	-	-	92,509	92,518
Judicial	1,073,126	1,129,991	-	-	1,073,126	1,129,991
General Government	2,067,387	2,072,646	-	-	2,067,387	2,072,646
Public Safety	4,422,444	4,407,002	-	-	4,422,444	4,407,002
Public Works	715,782	333,871	-	-	715,782	333,871
Health and Welfare	1,481,043	1,480,288	-	-	1,481,043	1,480,288
Recreation and Culture	48,336	42,784	-	-	48,336	42,784
Interest Expense - Unallocated	187,714	212,068	-	-	187,714	212,068
Other Expenses	1,772,717	2,215,943	-	-	1,772,717	2,215,943
Medical Care Facility	-	-	8,368,145	7,163,980	8,368,145	7,163,980
Tax Collection	-	-	123,037	99,565	123,037	99,565
Emergency Medical Services	-	-	1,785,632	1,684,510	1,785,632	1,684,510
Sheriff Commissary	-	-	7,528	13,213	7,528	13,213
<b>Total Expenses</b>	<b>11,861,058</b>	<b>11,987,111</b>	<b>10,284,342</b>	<b>8,961,268</b>	<b>22,145,400</b>	<b>20,948,379</b>
Excess (Deficiency)						
Before Transfers	595,748	(105,386)	4,057,196	361,030	4,652,944	255,644
Transfers	182,889	(34,203)	(182,889)	34,203	-	-
<b>Changes in Net Position</b>	<b>778,637</b>	<b>(139,589)</b>	<b>3,874,307</b>	<b>395,233</b>	<b>4,652,944</b>	<b>255,644</b>
Net Position - Beginning - Restatement	11,522,698	6,037,650	11,652,742	11,257,509	23,175,440	17,295,159
<b>Net Position - Ending</b>	<b>\$ 12,301,335</b>	<b>\$ 5,898,061</b>	<b>\$ 15,527,049</b>	<b>\$ 11,652,742</b>	<b>\$ 27,828,384</b>	<b>\$ 17,550,803</b>

**Financial Analysis of the Government Funds**

As noted earlier, Benzie 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 accessing the County's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

The County's general fund is the chief operating fund of the County. The County's ending fund balance for the general fund was \$1,808,812.

**General Fund Budgetary Highlights**

The General Fund realized \$316,036 more in revenues than anticipated for the fiscal year. The General Fund operations also expended \$12,493 less than appropriated. Operating Transfers In/Out were less than budgeted and resulted in a negative net budget variance of \$7,577.

All of the General Fund services departments expended less than the budgeted amount for departmental operations in 2017 with the exception of public safety and other expenditures. Elected Officials and Department Heads continue to exhibit diligence across the board of keeping within budget parameters or identifying problems before they occur.

Over the course of the year the County Board amended the General Fund budget to reflect adjustments in revenues and expenditures that developed in the year.

**Capital Assets and Debt Administration****Capital Assets:**

At September 30, 2017 the County had \$25,977,703 invested in a range of assets. This includes a net increase of \$8,880,829 from last year as additions exceeded depreciation and deletions.

**Benzie County  
Capital Assets  
(net of depreciation)**

	Governmental Activities		Business-type Activities		Total	
	2017	2016	2017	2016	2017	2016
Land	\$ 5,931,926	\$ 5,931,926	\$ 47,424	\$ 47,424	\$ 5,979,350	\$ 5,979,350
Construction in Progress	-	-	-	3,914,673	-	3,914,673
Buildings and Improvements	4,548,404	4,770,372	13,081,319	1,313,396	17,629,723	6,083,768
Land Improvements	50,415	55,682	69,270	3,164	119,685	58,846
Machinery and Equipment	783,628	648,489	1,465,317	411,748	2,248,945	1,060,237
Total	<u>\$ 11,314,373</u>	<u>\$ 11,406,469</u>	<u>\$ 14,663,330</u>	<u>\$ 5,690,405</u>	<u>\$ 25,977,703</u>	<u>\$ 17,096,874</u>

Additional information on the County's capital assets can be found in Note 4 on pages 31-34 of this report.

### **Debt Administration**

At the end of fiscal year 2017, the County had outstanding bond debt in the amount of \$5,610,000. This was due to decreasing its bond debt in the amount of \$395,000. All bonds are backed by the County's full faith and credit of the government. The remainder of the County's debt is comprised of bond premiums, installment loans, compensated absences, OPEB, and net pension liabilities.

The County reduced its bond debt by \$395,000 in principal payments.

#### **Debt Administration**

	Governmental Activities		Business-type Activities		Total	
	2017	2016	2017	2016	2017	2016
Bonds	\$ 90,000	\$ 6,005,000	\$ 5,520,000	\$ -	\$ 5,610,000	\$ 6,005,000
Bond Premium	-	112,686	-	-	-	112,686
Installment Payables	74,161	27,517	284,668	147,261	358,829	174,778
Net Pension Liability	5,617,526	5,958,751	2,647,924	3,100,044	8,265,450	9,058,795
Compensated Absences	132,803	117,721	147,612	125,369	280,415	243,090
Total	<u>\$ 5,914,490</u>	<u>\$ 12,221,675</u>	<u>\$ 8,600,204</u>	<u>\$ 3,372,674</u>	<u>\$ 14,514,694</u>	<u>\$ 15,594,349</u>

Additional information on the County's long-term debt can be found in Note 6 on pages 35-38 of this report.

### **Economic Factors and Next Year's Budgets and Rates**

One large capital project is expected to continue in FY 2017-18, notably construction with the Point Betsie Lighthouse. These projects will impact two operational departments, notably the Treasurer's office (who provides grant administration and support to the County Building Authority) and the Building Department (permits and inspections).

Benzie County's financial challenges are being addressed through a new strategic plan that will eventually provide multi-year budgeting and projections. The County will also establish processes to closely monitor capital and operational expenses. While the fiscal performance in FY 2016-17 was significantly better than expected, the concerns with personal property tax reduction, court reform and state revenue sharing, along with containing operational costs will be diligently monitored.

### **Requests for Information**

This financial report is designed to provide a general overview of the County's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to: Benzie County, 448 Court Place, Beulah, Michigan, 49617.

## **Basic Financial Statements**

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# County of Benzie, Michigan

## Statement of Net Position September 30, 2017

	Primary Government			Component
	Governmental	Business-type	Totals	Units
	Activities	Activities		
<b>ASSETS:</b>				
Cash and Equivalents - Unrestricted	\$ 4,169,870	\$ 3,688,898	\$ 7,858,768	\$ 1,827,703
Cash and Equivalents - Restricted	-	314,083	314,083	-
Investments	145,508	3,046,850	3,192,358	-
Receivables:				
Accounts	263,610	1,171,369	1,434,979	917,527
Loans	865,932	-	865,932	-
Taxes	657,911	968,727	1,626,638	-
Interest	-	103,316	103,316	-
Notes	-	-	-	63,618
Prepaid Items	32,322	3,591	35,913	34,136
Due from Governmental Units	-	-	-	305,048
Other Assets	-	137,644	137,644	-
Inventories	-	-	-	297,889
Net Pension Asset	-	-	-	74,510
Capital Assets (Not Depreciated)	5,931,926	47,424	5,979,350	1,699,861
Capital Assets (Net of Accumulated Depreciation)	5,382,447	14,615,906	19,998,353	17,461,026
<b>TOTAL ASSETS</b>	<b>17,449,526</b>	<b>24,097,808</b>	<b>41,547,334</b>	<b>22,681,318</b>
<b>DEFERRED OUTFLOWS OF RESOURCES:</b>				
Pension Investment Experience and Contributions	1,246,787	966,338	2,213,125	645,758
<b>LIABILITIES:</b>				
Accounts Payable	387,443	464,280	851,723	269,542
Accrued Liabilities	89,057	224,551	313,608	146,485
Accrued Interest Payable	3,988	-	3,988	-
Due to Others	-	91,780	91,780	-
Advances from State	-	-	-	247,727
Installment Loans - Due within one year	53,467	99,989	153,456	7,277
Installment Loans - Due in more than one year	20,694	184,679	205,373	103,961
Bonds Payable - Due within one year	90,000	325,000	415,000	-
Bonds Payable - Due in more than one year	-	5,195,000	5,195,000	-
Other Post Employment Benefits - Due in more than one year	-	-	-	3,353
Net Pension Liability - Due in more than one year	5,617,526	2,647,924	8,265,450	5,036,327
Vested Employee Benefits - Due in more than one year	132,803	147,612	280,415	159,989
<b>TOTAL LIABILITIES</b>	<b>6,394,978</b>	<b>9,380,815</b>	<b>15,775,793</b>	<b>5,974,661</b>
<b>DEFERRED INFLOWS OF RESOURCES:</b>				
Pension Investment Experience	-	156,282	156,282	33,118
<b>NET POSITION:</b>				
Net Investment in Capital Assets	11,150,212	8,858,662	20,008,874	19,168,164
Restricted	2,477,301	-	2,477,301	-
Unrestricted	(1,326,178)	6,668,387	5,342,209	(1,848,867)
<b>TOTAL NET POSITION</b>	<b>\$ 12,301,335</b>	<b>\$ 15,527,049</b>	<b>\$ 27,828,384</b>	<b>\$ 17,319,297</b>

# County of Benzie, Michigan

## Statement of Activities Year Ended September 30, 2017

					Net (Expense) Revenue and Changes in Net Position			
Functions/Programs	Expenses	Program Revenues			Primary Government			Component Units
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total	
<b>Governmental Activities:</b>								
Legislative	\$ 92,509	\$ -	\$ -	\$ -	\$ (92,509)	\$ -	\$ (92,509)	\$ -
Judicial	1,073,126	255,461	210,714	-	(606,951)	-	(606,951)	-
General Government	2,067,387	555,261	218,970	-	(1,293,156)	-	(1,293,156)	-
Public Safety	4,422,444	1,395,428	113,488	-	(2,913,528)	-	(2,913,528)	-
Public Works	715,782	333,135	345,576	-	(37,071)	-	(37,071)	-
Health and Welfare	1,481,043	953,595	49,087	39,596	(438,765)	-	(438,765)	-
Recreation and Culture	48,336	456	-	99,476	51,596	-	51,596	-
Interest Expense - Unallocated	187,714	-	-	-	(187,714)	-	(187,714)	-
Other Expenses	1,772,717	-	-	-	(1,772,717)	-	(1,772,717)	-
Total Governmental Activities	11,861,058	3,493,336	937,835	139,072	(7,290,815)	-	(7,290,815)	-
<b>Business-type Activities:</b>								
Tax Collection	123,037	649,158	-	-	-	526,121	526,121	-
Emergency Medical Services	1,785,632	979,634	-	-	-	(805,998)	(805,998)	-
Sheriff Commissary	7,528	6,221	-	-	-	(1,307)	(1,307)	-
Medical Care Facility	8,368,145	7,332,432	-	3,222,817	-	2,187,104	2,187,104	-
Total Business-type Activities	10,284,342	8,967,445	-	3,222,817	-	1,905,920	1,905,920	-
Total Primary Government	\$ 22,145,400	\$ 12,460,781	\$ 937,835	\$ 3,361,889	(7,290,815)	1,905,920	(5,384,895)	-
<b>Component Units:</b>								
Road Commission	\$ 4,920,330	\$ 838,608	\$ 1,871,869	\$ 2,502,638				292,785
Benzie/Leelanau Health Dept.	2,915,857	864,247	1,192,927	-				(858,683)
Benzie Transportation Authority	1,730,687	135,367	944,686	171,920				(478,714)
Economic Development Corporation	37,080	3,990	-	-				(33,090)
Total Component Units	9,603,954	1,842,212	4,009,482	2,674,558				(1,077,702)
Total	\$ 31,749,354	\$ 14,302,993	\$ 4,947,317	\$ 6,036,447				
<b>General Revenues and Transfers:</b>								
Taxes - Real and Personal					7,426,728	2,132,833	9,559,561	1,583,843
Appropriations					-	-	-	514,111
State Revenue Sharing					343,100	-	343,100	-
Investment Earnings (Loss)					7,833	18,443	26,276	8,483
Rent					108,902	-	108,902	320,147
Gain (Loss) on Disposal					-	-	-	33,086
Transfers					182,889	(182,889)	-	-
Total General Revenues and Transfers					8,069,452	1,968,387	10,037,839	2,459,670
Changes in Net Position					778,637	3,874,307	4,652,944	1,381,968
Net Position - Beginning - Restated					11,522,698	11,652,742	23,175,440	15,937,329
Net Position - Ending					\$ 12,301,335	\$ 15,527,049	\$ 27,828,384	\$ 17,319,297

# County of Benzie, Michigan

## Balance Sheet Governmental Funds September 30, 2017

	General	Jail Operations	Nonmajor Governmental Funds	Total
<b>ASSETS:</b>				
Cash and Equivalents	\$ 1,320,970	\$ 95,784	\$ 2,753,116	\$ 4,169,870
Investments	-	-	145,508	145,508
Receivables:				
Accounts	49,536	14,937	199,137	263,610
Loans	-	-	865,932	865,932
Taxes	657,911	-	-	657,911
Prepaid Items	17,863	8,673	5,786	32,322
<b>TOTAL ASSETS</b>	<b>\$ 2,046,280</b>	<b>\$ 119,394</b>	<b>\$ 3,969,479</b>	<b>\$ 6,135,153</b>
<b>LIABILITIES:</b>				
Accounts Payable	\$ 182,594	\$ 32,760	\$ 172,089	\$ 387,443
Accrued Liabilities	54,874	19,216	14,967	89,057
<b>TOTAL LIABILITIES</b>	<b>237,468</b>	<b>51,976</b>	<b>187,056</b>	<b>476,500</b>
<b>DEFERRED INFLOWS OF RESOURCES:</b>				
Unavailable Revenue - Loans	-	-	865,932	865,932
<b>FUND BALANCES:</b>				
Nonspendable	17,863	8,673	5,786	32,322
Restricted	-	58,745	2,418,556	2,477,301
Committed	-	-	166,997	166,997
Assigned	-	-	325,152	325,152
Unassigned	1,790,949	-	-	1,790,949
<b>TOTAL FUND BALANCES</b>	<b>1,808,812</b>	<b>67,418</b>	<b>2,916,491</b>	<b>4,792,721</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES</b>	<b>\$ 2,046,280</b>	<b>\$ 119,394</b>	<b>\$ 3,969,479</b>	

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

Capital Assets used by Governmental Activities	11,314,373
Unavailable revenue - recognized as current revenue	865,932
Long-term Debt Payable for Governmental Activities	(164,161)
Net Pension Liability and Deferred Outflows	(4,370,739)
Vested Employee Benefits	(132,803)
Accrued Interest Payable	(3,988)
<b>Net position of governmental activities</b>	<b>\$ 12,301,335</b>

# County of Benzie, Michigan

## Statement of Revenues, Expenditures, and Changes in Fund Balance - Governmental Funds Year Ended September 30, 2017

	General	Jail Operations	Nonmajor Governmental Funds	Total
<b>REVENUES:</b>				
Taxes	\$ 4,566,255	\$ 1,055,253	\$ 1,805,220	\$ 7,426,728
Licenses and Permits	45,736	-	-	45,736
Federal Sources	50,366	-	332,951	383,317
State Sources	742,830	-	165,708	908,538
Local Sources	-	-	90,173	90,173
Contributions	-	-	37,979	37,979
Charges for Services	578,729	188,238	1,486,976	2,253,943
Refunds and Reimbursements	183,324	22,604	78,505	284,433
Interest and Rentals	5,053	-	111,682	116,735
Other Revenue	-	-	43,292	43,292
<b>TOTAL REVENUES</b>	<b>6,172,293</b>	<b>1,266,095</b>	<b>4,152,486</b>	<b>11,590,874</b>
<b>EXPENDITURES:</b>				
Legislative	92,509	-	-	92,509
Judicial	1,057,737	-	20,469	1,078,206
General Government	1,658,650	-	44,693	1,703,343
Public Safety	1,058,811	1,540,801	1,488,808	4,088,420
Public Works	-	-	699,046	699,046
Health and Welfare	430,236	-	1,044,156	1,474,392
Recreation and Cultural	7,442	-	19,190	26,632
Capital Outlay	-	-	521,753	521,753
Debt Service	-	-	604,122	604,122
Other Expenditures	1,406,392	-	-	1,406,392
<b>TOTAL EXPENDITURES</b>	<b>5,711,777</b>	<b>1,540,801</b>	<b>4,442,237</b>	<b>11,694,815</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>460,516</b>	<b>(274,706)</b>	<b>(289,751)</b>	<b>(103,941)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Installment Loan Proceeds	26,026	14,790	15,497	56,313
Operating Transfers In	129,737	276,262	429,022	835,021
Operating Transfers Out	(452,132)	-	(200,000)	(652,132)
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES</b>	<b>164,147</b>	<b>16,346</b>	<b>(45,232)</b>	<b>135,261</b>
<b>FUND BALANCES, OCTOBER 1</b>	<b>1,644,665</b>	<b>51,072</b>	<b>2,961,723</b>	<b>4,657,460</b>
<b>FUND BALANCES, SEPTEMBER 30</b>	<b>\$ 1,808,812</b>	<b>\$ 67,418</b>	<b>\$ 2,916,491</b>	<b>\$ 4,792,721</b>

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**Reconciliation of the Statement of Revenues, Expenditures,  
and Changes in Fund Balance of Governmental Funds  
to the Statement of Activities  
Year Ended September 30, 2017**

Net changes in fund balance - total governmental funds \$ 135,261

The change in net position reported for governmental activities in the statement is different because:

Governmental funds reported capital outlays as expenditures. However, in the statement of activities the cost of those assets is capitalized and the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation (\$473,954) exceeded capital outlay \$393,319 and loss on disposal of (\$11,461) in the current period. (92,096)

Repayment of principal is an expenditure in the governmental funds but it reduces the liability in the statement of net position.

Principal repayments:	
Bonds Payable	395,000
Installments Payable	9,669

Proceeds of installment notes, bonds and bond premiums are an other financing source in the governmental funds, in the statement of net position, it increases liabilities.

Installment Proceeds	(56,313)
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Notes are recorded in the statement of activities as revenues when executed; they are not reported in the funds until collected or collectible within 60 days after year end. 865,932

Under the modified accrual basis of accounting used in governmental funds, expenditures are not recognized for transactions that are not normally paid with expendable available financial resources. In the statement of activities, however, which is presented on the accrual basis, expenses and liabilities are reported regardless of when financial resources are available. In addition, interest on long-term debt is not recognized under the modified accrual basis of accounting until due, rather than as it accrues. This adjustment combines the following net changes:

Pension Expense and Deferred Outflows	(485,142)
Accrued Interest on Bonds	13,359
Amortization of Bond Premium	8,049
Vested Employee Benefits	(15,082)

Changes in net position of governmental activities	<u>\$ 778,637</u>
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# County of Benzie, Michigan

## Statement of Net Position Proprietary Funds September 30, 2017

	Enterprise Funds				
	County Medical Care Facility	Delinquent Tax Revolving	Emergency Medical Services	Nonmajor Enterprise Funds	Totals
<b>ASSETS:</b>					
Cash and Equivalents - Unrestricted	\$ 1,227,537	\$ 1,445,223	\$ 130,256	\$ 885,882	\$ 3,688,898
Cash and Equivalents - Restricted	314,083	-	-	-	314,083
Investments	-	3,046,850	-	-	3,046,850
Receivables:					
Accounts	844,360	38,780	288,229	-	1,171,369
Taxes	-	968,727	-	-	968,727
Interest	-	103,316	-	-	103,316
Prepaid Items	-	-	3,591	-	3,591
Other Assets	137,644	-	-	-	137,644
Capital Assets (Not Depreciated)	12,424	-	35,000	-	47,424
Capital Assets (Net of Accumulated Depreciation)	13,964,760	-	651,146	-	14,615,906
<b>TOTAL ASSETS</b>	<b>16,500,808</b>	<b>5,602,896</b>	<b>1,108,222</b>	<b>885,882</b>	<b>24,097,808</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
Pension Investment Experience and Contributions	824,065	-	142,273	-	966,338
<b>LIABILITIES:</b>					
Accounts Payable	270,676	-	193,004	600	464,280
Accrued Liabilities	205,317	-	19,234	-	224,551
Due to Others	-	91,780	-	-	91,780
Vested Employee Benefits - Due in more than one year	147,612	-	-	-	147,612
Net Pension Liability - Due in more than one year	1,951,360	-	696,564	-	2,647,924
Bonds Payable - Due within one year	325,000	-	-	-	325,000
Bonds Payable - Due in more than one year	5,195,000	-	-	-	5,195,000
Installment Payable - Due within one year	-	-	99,989	-	99,989
Installment Payable - Due in more than one year	-	-	184,679	-	184,679
<b>TOTAL LIABILITIES</b>	<b>8,094,965</b>	<b>91,780</b>	<b>1,193,470</b>	<b>600</b>	<b>9,380,815</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Pension Investment Experience	156,282	-	-	-	156,282
<b>NET POSITION:</b>					
Net Investment in Capital Assets	8,457,184	-	401,478	-	8,858,662
Unrestricted	616,442	5,511,116	(344,453)	885,282	6,668,387
<b>TOTAL NET POSITION</b>	<b>\$ 9,073,626</b>	<b>\$ 5,511,116</b>	<b>\$ 57,025</b>	<b>\$ 885,282</b>	<b>\$ 15,527,049</b>

# County of Benzie, Michigan

## Statement of Revenues, Expenses, and Changes in Net Position - Proprietary Funds Year Ended September 30, 2017

	Enterprise Funds				
	County Medical Care Facility	Delinquent Tax Revolving	Emergency Medical Services	Nonmajor Enterprise Funds	Totals
<b>OPERATING REVENUES:</b>					
Taxes and Penalties	\$ 1,189,082	\$ -	\$ 943,751	\$ -	\$ 2,132,833
Charges for Services	7,289,695	83,518	949,166	353,568	8,675,947
Interest and Rentals	-	218,293	-	-	218,293
Refunds and Reimbursements	-	-	30,468	-	30,468
Other Revenue	42,737	-	-	-	42,737
Total Operating Revenues	8,521,514	301,811	1,923,385	353,568	11,100,278
<b>OPERATING EXPENSES:</b>					
Personal Services	5,657,817	-	1,239,755	16,560	6,914,132
Contractual Services	517,292	-	58,021	-	575,313
Utilities	170,017	-	23,241	-	193,258
Repair and Maintenance	70,139	-	93,861	-	164,000
Insurance	-	-	60,141	-	60,141
Other Supplies and Expenses	1,377,673	5,238	118,725	108,767	1,610,403
Depreciation	305,773	-	185,492	-	491,265
Total Operating Expenses	8,098,711	5,238	1,779,236	125,327	10,008,512
<b>OPERATING INCOME (LOSS)</b>	422,803	296,573	144,149	228,241	1,091,766
<b>NON-OPERATING REVENUES (EXPENSES):</b>					
Interest on Deposits	808	16,280	1	1,354	18,443
Impairment Loss	(69,434)	-	-	-	(69,434)
Interest and Fiscal Charges	(200,000)	-	(6,396)	-	(206,396)
Total Non-Operating Revenues (Expenses)	(268,626)	16,280	(6,395)	1,354	(257,387)
<b>INCOME (LOSS) BEFORE TRANSFERS</b>	154,177	312,853	137,754	229,595	834,379
<b>OTHER FINANCING SOURCES (USES):</b>					
Capital Contributions - Local	3,222,817	-	-	-	3,222,817
Operating Transfers In	-	14,020	-	-	14,020
Operating Transfers Out	-	(99,382)	(5,990)	(91,537)	(196,909)
Total Other Financing Sources (Uses):	3,222,817	(85,362)	(5,990)	(91,537)	3,039,928
<b>CHANGES IN NET POSITION</b>	3,376,994	227,491	131,764	138,058	3,874,307
<b>NET POSITION - BEGINNING - RESTATED</b>	5,696,632	5,283,625	(74,739)	747,224	11,652,742
<b>NET POSITION - ENDING</b>	\$ 9,073,626	\$ 5,511,116	\$ 57,025	\$ 885,282	\$ 15,527,049

**Statement of Cash Flows**  
**Proprietary Funds**  
**Year Ended September 30, 2017**

	Enterprise Funds				
	County Medical Care Facility	Delinquent Tax Revolving	Emergency Medical Services	Nonmajor Enterprise Funds	Totals
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>					
Receipts from Customers	\$ 8,391,612	\$ 2,334,351	\$ 1,878,781	\$ 354,168	\$ 12,958,912
Payments to Suppliers	(574,843)	(1,997,181)	(195,075)	(125,327)	(2,892,426)
Payments to Employees	(6,888,152)	-	(1,163,636)	-	(8,051,788)
Internal Activity - Receipts(Payments) with Other Funds	-	270,000	(200,000)	-	70,000
Net Cash Provided (Used) by Operating Activities	928,617	607,170	320,070	228,841	2,084,698
<b>CASH FLOWS FROM NON-CAPITAL AND RELATED FINANCING ACTIVITIES:</b>					
Operating Transfers In	-	14,020	-	-	14,020
Operating Transfers Out	-	(99,382)	(5,990)	(91,537)	(196,909)
Net Cash Provided (Used) by Non-Capital and Related Financing Activities	-	(85,362)	(5,990)	(91,537)	(182,889)
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>					
Acquisition of Capital Assets	(83,640)	-	(387,167)	-	(470,807)
Proceeds from Sale of Capital Assets	8,500	-	-	-	8,500
Loan Proceeds	-	-	187,189	-	187,189
Principal Payments	(320,000)	-	(49,781)	-	(369,781)
Interest Payments	(200,000)	-	(6,396)	-	(206,396)
Net Cash Provided (Used) by Capital and Related Financing Activities	(595,140)	-	(256,155)	-	(851,295)
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>					
Purchase of Investments	-	(1,616,723)	-	-	(1,616,723)
Interest Income	808	16,280	1	1,354	18,443
Net Cash Provided (Used) by Investing Activities	808	(1,600,443)	1	1,354	(1,598,280)
Net Increase (Decrease) in Cash and Cash Equivalents	334,285	(1,078,635)	57,926	138,658	(547,766)
Balances - Beginning of the Year	1,207,335	2,523,858	72,330	747,224	4,550,747
Balances - End of the Year	\$ 1,541,620	\$ 1,445,223	\$ 130,256	\$ 885,882	\$ 4,002,981
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:</b>					
Operating Income (Loss)	\$ 422,803	\$ 296,573	\$ 144,149	\$ 228,241	\$ 1,091,766
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:					
Depreciation	305,773	-	185,492	-	491,265
Provision for Bad Debts	38,015	-	-	-	38,015
Amortization of Deferrals	149,024	-	-	-	149,024
Change in Assets and Liabilities:					
(Increase) Decrease in Assets and Deferred Outflows:					
Accounts Receivable	(159,417)	-	(44,604)	-	(204,021)
Prepaid Items	(21,072)	-	-	-	(21,072)
Taxes Receivable	-	39,496	-	-	39,496
Due from Other Funds	-	270,000	-	600	270,600
Pension Investment Experience and Contributions	176,856	-	113,959	-	290,815
Increase (Decrease) in Liabilities:					
Accounts Payable	149,373	-	158,914	-	308,287
Accrued Liabilities	82,562	-	3,627	-	86,189
Due to Other Funds	-	-	(200,000)	-	(200,000)
Due to Other Governments	-	1,101	-	-	1,101
Net Pension Liability and Related Inflows & Outflows	(215,300)	-	(41,467)	-	(256,767)
Net Cash Provided (Used) by Operating Activities	\$ 928,617	\$ 607,170	\$ 320,070	\$ 228,841	\$ 2,084,698

Statement of Fiduciary Net Position  
Fiduciary Funds  
September 30, 2017

	<u>Agency Funds</u>
<b>ASSETS:</b>	
Cash and Equivalents:	
Unrestricted	<u>\$ 2,356,387</u>
 TOTAL ASSETS	 <u><u>\$ 2,356,387</u></u>
 <b>LIABILITIES:</b>	
Due to Others	<u>\$ 2,356,387</u>
 TOTAL LIABILITIES	 <u><u>\$ 2,356,387</u></u>

## **Component Units**

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**Statement of Net Position  
Component Units  
September 30, 2017**

	Road Commission	Benzie/ Leelanau District Health Dept.	Benzie Transportation Authority	Economic Development Corporation	Totals
<b>ASSETS:</b>					
Cash and Equivalents - Unrestricted	\$ 1,209,647	\$ 269,440	\$ 346,185	\$ 2,431	\$ 1,827,703
Accounts Receivable	852,296	62,240	2,991	-	917,527
Notes Receivable	-	-	-	63,618	63,618
Due from Governmental Units	-	245,360	59,688	-	305,048
Inventories	250,378	-	47,511	-	297,889
Prepaid Items	-	34,136	-	-	34,136
Net Pension Asset	-	-	74,510	-	74,510
Capital Assets (Not Depreciated)	1,699,861	-	-	-	1,699,861
Capital Assets (Net of Accumulated Depreciation)	15,218,306	14,477	2,228,243	-	17,461,026
<b>TOTAL ASSETS</b>	<b>19,230,488</b>	<b>625,653</b>	<b>2,759,128</b>	<b>66,049</b>	<b>22,681,318</b>
<b>DEFERRED OUTFLOWS OF RESOURCES:</b>					
Pension Investment Experience and Contributions	481,382	72,129	92,247	-	645,758
<b>LIABILITIES:</b>					
Accounts Payable	116,182	10,462	142,898	-	269,542
Accrued Liabilities	51,663	60,862	33,960	-	146,485
Advances	247,727	-	-	-	247,727
Note Payable - Due within one year	7,277	-	-	-	7,277
Note Payable - Due in more than one year	103,961	-	-	-	103,961
Other Post Employment Benefits - Due in more than one year	3,353	-	-	-	3,353
Net Pension Liability - Due in more than one year	4,768,379	267,948	-	-	5,036,327
Vested Employee Benefits - Due in more than one year	74,051	85,938	-	-	159,989
<b>TOTAL LIABILITIES</b>	<b>5,372,593</b>	<b>425,210</b>	<b>176,858</b>	<b>-</b>	<b>5,974,661</b>
<b>DEFERRED INFLOWS OF RESOURCES:</b>					
Pension Investment Experience	-	2,784	30,334	-	33,118
<b>NET POSITION:</b>					
Net Investment in Capital Assets	16,925,444	14,477	2,228,243	-	19,168,164
Unrestricted	(2,586,167)	255,311	415,940	66,049	(1,848,867)
<b>TOTAL NET POSITION</b>	<b>\$ 14,339,277</b>	<b>\$ 269,788</b>	<b>\$ 2,644,183</b>	<b>\$ 66,049</b>	<b>\$ 17,319,297</b>

# County of Benzie, Michigan

## Statement of Activities Component Units Year Ended September 30, 2017

Functions/Programs	Program Revenues			Net (Expense) Revenue and Changes in Net Position					
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Road Commission	Benzie/ Leelanau District Health Dept.	Benzie Transportation Authority	Economic Development Corporation	Total
<b>Road Commission</b>									
Public Works	\$ 4,920,330	\$ 838,608	\$ 1,871,869	\$ 2,502,638	\$ 292,785	\$ -	\$ -	\$ -	\$ 292,785
<b>Benzie/Leelanau District Health Dept.</b>									
Health and Welfare	2,915,857	864,247	1,192,927	-	-	(858,683)	-	-	(858,683)
<b>Benzie Transportation Authority</b>									
Transportation	1,730,687	135,367	944,686	171,920	-	-	(478,714)	-	(478,714)
<b>Economic Development Corporation</b>									
Public Works	37,080	3,990	-	-	-	-	-	(33,090)	(33,090)
Total Component Units	<u>\$ 9,603,954</u>	<u>\$ 1,842,212</u>	<u>\$ 4,009,482</u>	<u>\$ 2,674,558</u>	<u>292,785</u>	<u>(858,683)</u>	<u>(478,714)</u>	<u>(33,090)</u>	<u>(1,077,702)</u>
<b>General Revenues:</b>									
County Appropriations					-	514,111	-	-	514,111
Taxes - Real Property					998,428	-	585,415	-	1,583,843
Investment Earnings					7,149	432	883	19	8,483
Gain (Loss) on Disposal					58,664	-	(25,578)	-	33,086
Rent					-	320,147	-	-	320,147
Total General Revenues					<u>1,064,241</u>	<u>834,690</u>	<u>560,720</u>	<u>19</u>	<u>2,459,670</u>
Changes in Net Position					<u>1,357,026</u>	<u>(23,993)</u>	<u>82,006</u>	<u>(33,071)</u>	<u>1,381,968</u>
Net Position - Beginning					<u>12,982,251</u>	<u>293,781</u>	<u>2,562,177</u>	<u>99,120</u>	<u>15,937,329</u>
<b>Net Position - Ending</b>					<u>\$ 14,339,277</u>	<u>\$ 269,788</u>	<u>\$ 2,644,183</u>	<u>\$ 66,049</u>	<u>\$ 17,319,297</u>

## **Notes to Financial Statements**

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accounting policies of the County of Benzie, Michigan, conform to accounting principles generally accepted in the United States of America (GAAP) as applicable to governmental entities. The following is a summary of the significant accounting policies used by the County:

**A – Reporting Entity:**

The County of Benzie, Michigan was organized in 1869 and covers an area of approximately 316 square miles with the County Seat located in Beulah, Michigan. The County operates under an elected Board of Commissioners of seven (7) members and provides services, assistance, and care to its residents. As required by U.S. generally accepted accounting principles, these basic financial statements present the County of Benzie (primary government) and its component units. The component units discussed below are included in the reporting entity because of the significance of their operational or financial relationship with the County.

**Component Units:**

In conformity with U.S. generally accepted accounting principles, the financial statements of component units have been included in the financial reporting entity either as blended component units or as discretely presented component units.

**Blended Component Units**

County of Benzie Building Authority – The Authority is an entity legally separate from the County. The Authority is governed by a board, appointed by the Commission and is reported as if it were part of the County's operations because its primary purpose is the procurement and management of debt financing for the County.

**Discretely Presented Component Units**

The component units column in the government-wide financial statements include the financial data of the other component units of the County. The following is a summary of the component units:

Benzie County Economic Development Corporation – The Corporation is a legally separate non-profit corporation whose primary purpose is to promote economic development in the County of Benzie. The board of the Economic Development Corporation is appointed by the Board of Commissioners. The Corporation's annual budget is subject to the approval of the Board of Commissioners and is financially accountable to the County.

Benzie County Economic Development Corporation  
448 Court Place  
Beulah, Michigan 49617

Benzie County Road Commission – The members of the governing board of the Road Commission are elected by the voters of Benzie County. Although the County does not have the authority to approve or modify the Road Commission's operational and capital budgets, bonded debt must be approved by the County Commission. Complete financial statements of the individual component unit can be obtained from the following:

Benzie County Road Commission  
11318 Main Street  
Honor, Michigan 49640

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Benzie – Leelanau District Health Department – The members of the governing body of the Health Department are jointly appointed by the Benzie and Leelanau County Commissions. The Health Department's operational and capital budgets are not subject to approval or modification by any governmental entity, and it establishes fees for various services and other activities. Complete financial statements of the individual component unit can be obtained from the following:

Benzie/Leelanau Health Department  
6051 Frankfort Hwy, Suite 100  
Benzonia, Michigan 49616

Benzie Transportation Authority – The members of the governing board of the Bus System are appointed by the County Board. The County does not exercise oversight responsibility and does not have accountability of fiscal matters. Complete financial statements of the individual component unit can be obtained from the following:

Benzie Transportation Authority  
14150 Honor Highway  
Beulah, Michigan 49619

**Jointly Governed Organization**

City – County Airport – The City-County Airport Authority (the "Authority"), an entity legally separate from the County, is governed by a seven-member board. Two members are appointed from the County; two members are appointed from the City of Frankfort; two members are appointed from Crystal Lake Township, and the seventh member is appointed by the other members.

For financial reporting purposes, the Authority is reported as a separate unit because the Authority can legally issue debt (although it has a letter of understanding with the City of Frankfort that no debt will be issued); levy tax revenue if desired; and adopt and amend its own budget. In the event of the Authority being dissolved, it will be reverted to the City of Frankfort. The Authority operates on a June 30 year end.

**Related Organization**

Manistee – Benzie Mental Health – The Manistee – Benzie Mental Health is governed by a board whose voting majority is appointed by the Manistee County Board of Commissioners.

**B – Government-Wide and Fund Financial Statements**

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

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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

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

**C – Measurement Focus, Basis of Accounting and Financial Statement Presentation:**

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenue is 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 revenue 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.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenue is recognized as soon as it is both measurable and available. Revenue is considered to be available if it is collected within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government 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, expenditures relating to compensated absences, and claims and judgments are recorded only when payment is due.

Under the term of grant agreements, the County funds certain programs by a combination of specific cost-reimbursement grants, categorical block grants, and general revenues. Thus, when program expenses are incurred, there are both restricted and unrestricted net position available to finance the program. It is the County's policy to first apply cost-reimbursement grant resources to such programs, followed by categorical block grants, and then by general revenues.

**Taxes Receivable – Current or Property Taxes**

The County of Benzie property tax is levied on each December 1<sup>st</sup> and July 1<sup>st</sup> on the taxable valuation of property (as defined by State statutes) located in the County of Benzie as of the preceding December 31<sup>st</sup>.

Although the County of Benzie 2016 ad valorem tax is levied and collectible on December 1, 2016, and 2017 ad valorem tax is levied and collectible on July 1, 2017, it is the County of Benzie's policy to recognize revenue from the current tax levy in the current year when the proceeds of this levy are budgeted and made "available" for the financing of operations. "Available" means collected within the current period or expected to be paid from the delinquent tax revolving funds within one year.

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

The 2016 taxable valuation of the County of Benzie totaled \$1,170,367,636, (not including renaissance zone) on which ad valorem taxes levied consisted of 0.9976 mills for Medical Care Facility Debt and Operations, .6557 mills for Commission on Aging, .8942 mills for Jail Operations, .0975 mills for Animal Control, .8000 mills for Ambulance Millage, .0400 mills for Soldier Relief, .0993 mills for the Conservation District, 0.9936 mills for Roads, and .0993 mills for TNT operations. These amounts are recognized in the respective General, Special Revenue, Debt Service, and Enterprise Fund financial statements as tax revenue.

The July 1, 2017 taxable valuation of County of Benzie totaled \$1,199,224,010, (not including renaissance zone) on which ad valorem taxes levied consisted of 3.4692 mills for the General Fund, this amount is recognized in the General Fund financial statements as revenue.

All other revenue items are considered to be available only when cash is received by the government.

The County reports the following major governmental funds:

**General Fund**

This is the County's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

**Jail Operations Fund**

This fund accounts for the operation of the jail.

The County reports the following major proprietary funds:

**County Medical Care Facility**

This fund accounts for the long-term care services provided to the residents of Benzie County.

**Delinquent Tax Revolving Fund**

This fund accounts for the collection of delinquent taxes.

**Emergency Medical Services Fund**

This fund accounts for ambulance services provided to the citizens of Benzie County.

Additionally, the County reports the following fund types:

**Special Revenue Funds**

The special revenue funds account for revenue sources that are legally restricted to expenditures for specific purposes (not including major capital projects).

**Debt Service Funds**

The debt service fund accounts for the servicing of general long-term debt not financed by proprietary or permanent trust funds.

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)****Capital Project Fund**

The capital project fund is used to account for the acquisition or construction of major capital facilities (other than those financed by proprietary funds).

**Enterprise Funds**

These funds account for the County's business-type operations that provide services to residents of the County for a fee.

**Agency Funds**

Agency Funds are used to account for assets held by the County as an agent for individuals, private organizations, other governments, and/or other funds. Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are charges between the government's tax collection function and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as program revenue include: (1) charges to customers or applicants for goods, services or privileges provided; (2) operating grants and contributions; and (3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenue rather than as program revenue. Likewise, general revenue includes all taxes.

Proprietary funds distinguish operating revenue and expenses from nonoperating items. Operating revenue and expenses generally result from providing services in connection with a proprietary fund's principal ongoing operations. The principal operating revenue of our proprietary funds relate to charges to customers for tax collections. Operating expenses for proprietary funds include the cost of sales and services, and administrative expenses. All revenue and expenses not meeting this definition are reported as nonoperating revenue and expenses.

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

Bank Deposits and Investments – Deposits and investments are considered to be cash on hand, demand deposits, and short-term investments with a maturity of three months or less when acquired. Investments are stated at fair value. Pooled investment income from all funds and is allocated to each fund based on average cash balance. Deposits are recorded at cost.

Receivables and Payables – In general, outstanding balances between funds are reported as "due to/from other funds." Activity between funds that is representative of lending/borrowing arrangements outstanding at the end of the fiscal year is referred to as "advances to/from other funds. Any residual balances outstanding between the governmental activities and the business-type activities are reported in the government-wide financial statements as "internal balances."

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

All trade and property tax receivables are shown as net of allowance for uncollectible amounts. Property taxes are levied on each December 1<sup>st</sup> and July 1<sup>st</sup> on the taxable valuation of property as of the preceding December 31<sup>st</sup>. Taxes are considered delinquent on March 1<sup>st</sup> of the following year, at which time penalties and interest are assessed.

Inventories and Prepaid Items – All inventories, including the cost of supplies, are expensed when purchased. Certain payments to vendors reflect costs applicable to future fiscal years and are recorded as prepaid items in both government-wide and fund financial statements.

Capital Assets – Capital assets, which include property, plant and equipment, are reported in the applicable governmental or business-type activities column in the government-wide financial statements. Capital assets are defined by the government as assets with an initial individual cost of more than \$5,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

Property, plant, and equipment are depreciated using the straight-line method over the following useful lives:

Buildings	40 to 60 years
Building Improvements	15 to 30 years
Vehicles	3 to 5 years
Office Equipment	5 to 7 years
Computer Equipment	3 to 7 years

Vested Employee Benefits Payable – County General Employees - The County's employment policies provide for vacation benefits to be earned in varying amounts depending on the employee's years of service.

The annual vacation benefits earned by each employee during the current year are credited to the employee at year end. Employees are required to use their vacation benefits within one year, except under special circumstances where, with the approval of the Commission, some carry-over may be authorized.

The County's employment policies provide for sick leave benefits to be earned at the rate of 64 hours applied on January 1st. of each year. Payment for sick time upon separation of employment is disbursed according to the separate union contracts covering sheriff department employees and the government center union employees. The nonunion personnel are paid half of their accumulated sick time.

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 activities, business-type activities, or proprietary fund type statement of net position.

Deferred Outflows of Resources – In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The government has pension items that qualify for reporting in this category.

Deferred Inflows of Resources – 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(s) and so will not be recognized as an inflow of resources (revenue) until that time. The government has pension and deferred loan items that qualify for reporting in this category.

**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 Pension Plan and additions to/deductions from the 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.

Fund Balance Classification – The governmental fund financial statements present fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the County is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent. The classifications used in the governmental fund financial statements are as follows:

- Nonspendable: This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) are legally or contractually required to be maintained intact. The County has classified Prepaid Items as being Nonspendable as these items are not expected to be converted to cash within the next year. The County has \$32,322 in Nonspendable fund balance.
- Restricted: This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation. The County has restricted \$2,477,301 for fund and/or debt specific purposes.
- Committed: This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the County. These amounts cannot be used for any other purpose unless the County removes or changes the specified use by taking the same type of action that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements. The County has committed \$166,997 for special fund purposes.
- Assigned: This classification includes amounts that are constrained by the County's intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the County through the budgetary process. This classification also includes the remaining positive fund balance for all governmental funds except for the General Fund.
- Unassigned: This classification includes the residual fund balance for the General Fund. The unassigned classification also includes negative residual fund balance of any other governmental fund that cannot be eliminated by offsetting of Assigned fund balance amounts.

The County would typically use Restricted fund balances first, followed by Committed resources, and then Assigned resources, as appropriate opportunities arise, but reserves the right to selectively spend Unassigned resources first to defer the use of these other classified funds.

Unearned Revenues – Unearned revenues are those where asset recognition criteria have been met, but for which revenue recognition criteria have not.

Grants and Other Intergovernmental Revenues – Federal grants and assistance awards for all governmental type funds are recorded as intergovernmental revenue in accordance with the terms of the representative grants.

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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

Use of Estimates – The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets, outflows, liabilities and inflows and disclosure of contingent assets and liabilities at the date of the reporting period. Actual results could differ from those estimates.

**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. Each August, after receiving input from the individual departments, the Board of Commissioners prepares a proposed operating budget for the fiscal period commencing October 1 and lapses on September 30. The operating budget includes proposed expenditures and the means of financing them.
- b. Public hearings are conducted to obtain taxpayer comments.
- c. Prior to October 1, the budget is legally enacted through a resolution passed by the Board of Commissioners.
- d. Budgetary control is exercised at the departmental level of the General Fund. Any revisions that alter the total expenditures of any department or fund (i.e., budget amendments) require approval by the Board of Commissioners. Such amendments are made in accordance with the procedures prescribed under Public Act 621 of 1978.
- e. The budget and approved appropriations lapse at the end of the fiscal year.
- f. The County does not record encumbrances in the accounting records during the year as normal practice and, therefore, no outstanding encumbrances exist at year end.

Budgeted amounts are as originally adopted or amended by the Board of Commissioners during the year. Individual amendments were not 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 (the Budgeting Act) 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, function, department and line items. The legal level of budgetary control adopted by the governing body is the 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:

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total Primary Government</u>	<u>Fiduciary Funds</u>	<u>Component Units</u>
Cash and Cash Equivalents -					
Unrestricted	\$ 4,169,870	\$ 3,688,898	\$ 7,858,768	\$ 2,356,387	\$ 1,827,703
Restricted	-	314,083	314,083	-	-
Total	<u>\$ 4,169,870</u>	<u>\$ 4,002,981</u>	<u>\$ 8,172,851</u>	<u>\$ 2,356,387</u>	<u>\$ 1,827,703</u>

The breakdown between deposits and investments is as follows:

	<u>Primary Government</u>	<u>Fiduciary Funds</u>	<u>Component Units</u>
Bank Deposits (checking and savings accounts, certificates of deposit, and money markets)	\$ 8,171,351	\$ 2,356,387	\$ 1,826,638
Petty Cash and Cash on Hand	<u>1,500</u>	<u>-</u>	<u>1,065</u>
Total	<u>\$ 8,172,851</u>	<u>\$ 2,356,387</u>	<u>\$ 1,827,703</u>

	<u>Fair Value</u>	<u>Less Than 1</u>	<u>1 - 5</u>	<u>Years 6 - 10</u>	<u>More Than 10</u>
Investments:					
Treasury Securities	\$ 3,192,358	\$ 1,491,625	\$ 1,700,733	\$ -	\$ -
Total Investments	<u>\$ 3,192,358</u>	<u>\$ 1,491,625</u>	<u>\$ 1,700,733</u>	<u>\$ -</u>	<u>\$ -</u>

*Interest rate risk.* The County does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

*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 has no investment policy that would further limit its investment choices. The County had investments in the following funds at September 30, 2017:

<u>Fund Name</u>	<u>Ticker/CUSIP</u>	<u>S&amp;P Rating</u>
MI-010257-0001 DTRF	N/A	AAAm
MI-01-0257-0004 Jail Reserve	N/A	AAAm
Anchor Bay Mich Sch Dist	032879TC2	AA-
Fed Home LN BK STEP	3130A9N23	AA+
Credit Agricole CIB C/P	22533UAG8	A1
Abbey Natl Treas Srvcs PLC C/P	00280PCC7	A1

*Custodial credit risk.* 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.

**NOTE 3 - DEPOSITS AND INVESTMENTS (Continued)**

*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 deposit custodial credit risk. As of year end, \$9,528,393 of the County's bank balance of \$11,037,602 was exposed to credit risk because it was uninsured and uncollateralized. \$1,509,209 was insured and collateralized by the pledging financial institution.

Money market accounts are not rated investments and are not subject to custodial credit risk.

*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.

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 measurements required judgement and considers factors specific to each asset or liability.

The County has the following fair value measurements as of September 30, 2017:

	Total	Level 1	Level 2	Level 3
Government Securities	\$ 1,193,556	\$ -	\$ 1,193,566	\$ -
Corporate Fixed Income	1,491,625	-	1,491,625	-
Municipal Bonds	507,177	-	507,177	-
Total	<u>\$ 3,192,358</u>	<u>\$ -</u>	<u>\$ 3,192,358</u>	<u>\$ -</u>

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).

**NOTE 3 - DEPOSITS AND INVESTMENTS (Continued)**

- e. Bankers' acceptances of United States banks.
- f. Obligations of this state or any of its political subdivisions that at the time of purchase are rated as investment grade by not less than one standard rating service.
- g. Mutual funds registered under the investment company act of 1940, 15 USC 80a-1 to 80a-64, with authority to purchase only investment vehicles that are legal for direct investment by a public corporation. However, a mutual fund is not disqualified as a permissible investment solely by reason of any of the following:
  - (i) The purchase of securities on a when-issued or delayed delivery basis.
  - (ii) The ability to lend portfolio securities as long as the mutual fund receives collateral at all times equal to at least 100% of the value of the securities loaned.
  - (iii) The limited ability to borrow and pledge a like portion of the portfolio's assets for temporary or emergency purposes.
- h. Obligations described in subdivisions (a) through (g) if purchased through an interlocal agreement under the urban cooperation act of 1967, 1967 (Ex Sess) PA 7, MCL 124.501 to 124.512.
- i. Investment pools organized under the surplus funds investment pool act, 1982 PA 367, MCL 129.111 to 129.118.
- j. The investment pools organized under the local government investment pool act, 1985 PA 121, MCL 129.141 to 129.150.

The County's deposits and investment policy are in accordance with statutory authority.

These deposits are in various financial institutions in varying amounts. All accounts are in the name of the County and specific funds. They are recorded in County records at cost. Interest is recorded when the deposits mature or is credited to the applicable account.

**NOTE 4 - CAPITAL ASSETS**

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

	<u>Beginning Balances</u>	<u>Additions</u>	<u>Adjustments/ Deductions</u>	<u>Ending Balances</u>
<b>Governmental Activities:</b>				
<i>Capital assets not being depreciated:</i>				
Land	\$ 5,931,926	\$ -	\$ -	\$ 5,931,926
<i>Capital assets being depreciated:</i>				
Buildings and improvements	8,595,660	-	-	8,595,660
Land improvements	74,865	-	-	74,865
Machinery and equipment	2,629,587	393,319	(47,287)	2,975,619
Subtotal	11,300,112	393,319	(47,287)	11,646,144

## NOTE 4 - CAPITAL ASSETS (Continued)

	<u>Beginning Balances</u>	<u>Additions</u>	<u>Adjustments/ Deductions</u>	<u>Ending Balances</u>
<i>Less accumulated depreciation for:</i>				
Buildings and improvements	(3,825,288)	(221,968)	-	(4,047,256)
Land improvements	(19,183)	(5,267)	-	(24,450)
Machinery and equipment	(1,981,098)	(246,719)	35,826	(2,191,991)
Subtotal	(5,825,569)	(473,954)	35,826	(6,263,697)
Net Capital Assets Being Depreciated	5,474,543	(80,635)	(11,461)	5,382,447
Capital Assets – Net	<u>\$ 11,406,469</u>	<u>\$ (80,635)</u>	<u>\$ (11,461)</u>	<u>\$ 11,314,373</u>

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

## Governmental Activities:

Judicial	\$ 5,782
General Government	141,711
Public Safety	286,335
Public Works	11,160
Health and Welfare	7,262
Recreation and Culture	21,704

## Total Governmental Activities

\$ 473,954

	<u>Beginning Balances</u>	<u>Additions</u>	<u>Adjustments/ Deductions</u>	<u>Ending Balances</u>
<b>Business-type Activities:</b>				
<i>Capital assets not being depreciated:</i>				
Land	\$ 47,424	\$ -	\$ -	\$ 47,424
Construction in progress	3,914,673	-	3,914,673	-
Subtotal	3,962,097	-	3,914,673	47,424
<i>Capital assets being depreciated:</i>				
Land improvements	91,661	68,604	12,165	148,100
Buildings and improvements	3,912,967	12,090,850	788,517	15,215,300
Machinery and equipment	2,316,346	1,288,843	592,079	3,013,110
Subtotal	6,320,974	13,448,297	1,392,761	18,376,510
<i>Less accumulated depreciation for:</i>				
Land improvements	(88,497)	(2,498)	12,165	(78,830)
Buildings and improvements	(2,599,571)	(255,341)	720,931	(2,133,981)
Machinery and equipment	(1,904,598)	(233,426)	590,231	(1,547,793)
Subtotal	(4,592,666)	(491,265)	1,323,327	(3,760,604)
Net Capital Assets Being Depreciated	1,728,308	12,957,032	69,434	14,615,906
Capital Assets – Net	<u>\$ 5,690,405</u>	<u>\$ 12,957,032</u>	<u>\$ 3,984,107</u>	<u>\$ 14,663,330</u>

**NOTE 4 - CAPITAL ASSETS (Continued)**

Depreciation expense was charged to the business-type activities as follows:

Business-type Activities:	
Medical Care Facility	\$ 305,773
Emergency Medical Services	<u>185,492</u>
Total Business-Type Activities	<u>\$ 491,265</u>

**BENZIE COUNTY ROAD COMMISSION**

Capital asset activity of the Benzie County Road Commission for the current year was as follows:

	<u>Beginning Balances</u>	<u>Additions</u>	<u>Adjustments/ Deductions</u>	<u>Ending Balances</u>
<i>Capital assets not being depreciated:</i>				
Land	\$ 12,708	\$ -	\$ -	\$ 12,708
Land Improvements	<u>1,687,153</u>	<u>-</u>	<u>-</u>	<u>1,687,153</u>
Subtotal	<u>1,699,861</u>	<u>-</u>	<u>-</u>	<u>1,699,861</u>
<i>Capital assets being depreciated:</i>				
Buildings	1,162,076	-	-	1,162,076
Road Equipment	5,185,235	641,340	(416,384)	5,410,191
Shop Equipment	151,316	14,940	-	166,256
Office Equipment	54,590	4,693	-	59,283
Engineer's Equipment	39,345	-	-	39,345
Yard and Storage	245,442	197,732	-	443,174
Infrastructure	<u>15,805,160</u>	<u>2,502,638</u>	<u>(118,005)</u>	<u>18,189,793</u>
Subtotal	<u>22,643,164</u>	<u>3,361,343</u>	<u>(534,389)</u>	<u>25,470,118</u>
<i>Less accumulated depreciation for:</i>				
Buildings	(1,044,146)	(15,403)	-	(1,059,549)
Road Equipment	(4,175,029)	(378,643)	416,384	(4,137,288)
Shop Equipment	(126,764)	(10,805)	-	(137,569)
Office Equipment	(41,589)	(2,935)	220	(44,304)
Engineer's Equipment	(39,979)	(1,907)	3,780	(38,106)
Yard and Storage	(191,779)	(10,419)	-	(202,198)
Infrastructure	<u>(3,892,684)</u>	<u>(858,119)</u>	<u>118,005</u>	<u>(4,632,798)</u>
Subtotal	<u>(9,511,970)</u>	<u>(1,278,231)</u>	<u>538,389</u>	<u>(10,251,812)</u>
Net Capital Assets Being Depreciated	<u>13,131,194</u>	<u>2,083,112</u>	<u>4,000</u>	<u>15,218,306</u>
Capital Assets – Net	<u>\$ 14,831,055</u>	<u>\$ 2,083,112</u>	<u>\$ 4,000</u>	<u>\$ 16,918,167</u>

**NOTE 4 - CAPITAL ASSETS (Continued)**

Depreciation expense was charged to Public Works as follows:

Unallocated	\$ 858,119
Equipment	378,643
Administration	5,955
Other	<u>35,514</u>
Total	<u>\$ 1,278,231</u>

***BENZIE/LEELANAU DISTRICT HEALTH DEPARTMENT***

Capital asset activity of the Benzie/Leelanau District Health Department for the current year was as follows:

	<u>Beginning Balances</u>	<u>Additions</u>	<u>Adjustments/ Deductions</u>	<u>Ending Balances</u>
<i>Capital assets being depreciated:</i>				
Other capital assets:				
Equipment & furniture	\$ 45,552	\$ -	\$ -	\$ 45,552
Subtotal	<u>45,552</u>	<u>-</u>	<u>-</u>	<u>45,552</u>
<i>Less accumulated depreciation for:</i>				
Equipment & furniture	<u>(28,958)</u>	<u>(2,117)</u>	<u>-</u>	<u>(31,075)</u>
Subtotal	<u>(28,958)</u>	<u>(2,117)</u>	<u>-</u>	<u>(31,075)</u>
Net Capital Assets	<u>\$ 16,594</u>	<u>\$ (2,117)</u>	<u>\$ -</u>	<u>\$ 14,477</u>

Depreciation expense was charged to:

Health and Welfare	<u>\$ 2,117</u>
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***BENZIE TRANSPORTATION AUTHORITY***

Capital asset activity of the Benzie Transportation Authority for the current year was as follows:

	<u>Beginning Balances</u>	<u>Additions</u>	<u>Adjustments/ Deductions</u>	<u>Ending Balances</u>
<i>Capital assets being depreciated:</i>				
Building and improvements	\$ 2,104,240	\$ 25,347	\$ -	\$ 2,129,587
Vehicles	1,757,729	211,517	(292,296)	1,676,950
Shop equipment	94,539	-	-	94,539
Office equipment	<u>92,439</u>	<u>30,083</u>	<u>-</u>	<u>122,522</u>
Subtotal	<u>4,048,947</u>	<u>266,947</u>	<u>(292,296)</u>	<u>4,023,598</u>
<i>Less accumulated depreciation</i>	<u>(1,888,212)</u>	<u>(160,248)</u>	<u>253,105</u>	<u>(1,795,355)</u>
Net Capital Assets	<u>\$ 2,160,735</u>	<u>\$ 106,699</u>	<u>\$ (39,191)</u>	<u>\$ 2,228,243</u>

Depreciation expense was charged to:

Transportation	<u>\$ 160,248</u>
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**NOTE 5 - INTERFUND TRANSFERS**

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 OUT					
	General	Nonmajor Governmental	DTRF	Emergency Medical Services	Nonmajor Enterprise	Total
General	\$ -	\$ -	\$ 48,200	\$ -	\$ 81,537	\$ 129,737
Jail Operations	276,262	-	-	-	-	276,262
Nonmajor Governmental	161,850	200,000	51,182	5,990	10,000	429,022
Delinquent Tax Revolving	14,020	-	-	-	-	14,020
Total	<u>\$ 452,132</u>	<u>\$ 200,000</u>	<u>\$ 99,382</u>	<u>\$ 5,990</u>	<u>\$ 91,537</u>	<u>\$ 849,041</u>

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****General Obligation Debt**

Governmental activities general obligation debt consists of general obligation bonds of the Building Authority and installment loans for equipment. Business-type activities general obligation debt consists of installment loans for equipment.

**Installment Loans**

The County has purchased vehicles and equipment used for governmental activities using commercial notes payable with annual principal payments ranging from \$4,366 to \$15,496, plus interest charges at 1.35% to 5.83%. The business-type activities have purchased an ambulance and equipment using commercial notes payable with annual principal payments ranging from \$11,325 to \$64,366, plus interest charged at 2.79% to 3.55%.

**NOTE 6 - LONG-TERM DEBT (Continued)**

General obligation and installment payables debt outstanding is as follows:

	Interest Rate	Principal Matures	Beginning Balance	Increases	Decreases	Ending Balance	Due Within One Year
<b>Governmental Activities:</b>							
General Obligation Bonds							
1998 Building Authority Bonds	3.60-4.95%	2018	\$ 165,000	\$ -	\$ (75,000)	\$ 90,000	\$ 90,000
Installment Loans payable to Financial Institutions, yearly installments of \$4,366 to \$15,498 secured by equipment.	1.35-5.83%	Various	27,517	56,313	(9,669)	74,161	53,467
Total Governmental Activities			<u>\$ 192,517</u>	<u>\$ 56,313</u>	<u>\$ (84,669)</u>	<u>\$ 164,161</u>	<u>\$ 143,467</u>
<b>Business-Type Activities:</b>							
General Obligation Bonds							
2014 Building Authority Bonds	3.00-4.00%	2030	\$ -	\$ 5,840,000	\$ (320,000)	\$ 5,520,000	\$ 325,000
Installment Loans payable to Financial Institutions							
Life Pak Monitors - Monthly installments of \$2,852, secured by equipment.	3.55%	2017	11,325	-	(11,325)	-	-
Ambulance - Monthly installments of \$3,480, secured by the vehicle.	2.79%	2020	135,936	-	(38,457)	97,479	39,542
Ambulance - Yearly Installments of \$66,419, Secured by the vehicle	3.19%	2020	-	187,189	-	187,189	60,447
Total Business-Type Activities			<u>\$ 147,261</u>	<u>\$ 6,027,189</u>	<u>\$ (369,782)</u>	<u>\$ 5,804,668</u>	<u>\$ 424,989</u>

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

	Governmental Activities Bonds Payable		Governmental Activities Installment Note Payable		Business -type Activities Bonds Payable	
	Principal	Interest	Principal	Interest	Principal	Interest
Fiscal:						
2018	\$ 90,000	\$ 4,455	\$ 53,467	\$ 2,550	\$ 325,000	\$ 190,400
2019	-	-	12,355	783	340,000	180,650
2020	-	-	5,186	350	355,000	170,450
2021	-	-	3,153	61	370,000	159,800
2022	-	-	-	-	380,000	148,700
2023-2027	-	-	-	-	2,175,000	552,262
2028-2030	-	-	-	-	1,575,000	128,000
TOTALS	<u>\$ 90,000</u>	<u>\$ 4,455</u>	<u>\$ 74,161</u>	<u>\$ 3,744</u>	<u>\$ 5,520,000</u>	<u>\$ 1,530,262</u>

**NOTE 6 - LONG-TERM DEBT (Continued)**

	Business-type Activities Installment Note Payable	
	Principal	Interest
Fiscal:		
2018	\$ 99,989	\$ 8,189
2019	103,036	5,142
2020	81,643	2,173
2021	-	-
2022	-	-
2023-2027	-	-
2028-2030	-	-
<b>TOTALS</b>	<b>\$ 284,668</b>	<b>\$ 15,504</b>

**Vested Employee Benefits – Governmental Activities**

A summary of vested benefits payable at September 30, 2017 is as follows:

	Beginning Balances	Additions	Net Reductions	Ending Balances
Vested Employee Benefits	\$ 117,721	\$ 15,082	\$ -	\$ 132,803

**Vested Employee Benefits – Business-type Activities**

A summary of vested benefits payable at September 30, 2017 is as follows:

	Beginning Balances	Additions	Net Reductions	Ending Balances
Vested Employee Benefits	\$ 125,369	\$ 22,243	\$ -	\$ 147,612

**BENZIE COUNTY ROAD COMMISSION**

The following is a summary of pertinent information concerning the Road Commission's long-term debt.

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Installment payable to Finance Company, 2.69% interest rate, payable in monthly installments of \$848, secured by equipment.	\$ 118,305	\$ -	\$ 7,067	\$ 111,238	\$ 7,277
Vested Employee Benefits	40,480	33,571	-	74,051	
<b>TOTAL</b>	<b>\$ 158,785</b>	<b>\$ 33,571</b>	<b>\$ 7,067</b>	<b>\$ 185,289</b>	

**NOTE 6 - LONG-TERM DEBT (Continued)**

***BENZIE/LEELANAU DISTRICT HEALTH DEPARTMENT***

The following is a summary of pertinent information concerning the Benzie/Leelanau District Health Department's long-term debt.

	<u>Beginning Balances</u>	<u>Net Additions</u>	<u>Reductions</u>	<u>Ending Balances</u>
Vested Employee Benefits	\$ 74,575	\$ 11,363	\$ -	\$ 85,938

**NOTE 7 - RISK MANAGEMENT**

The County is a voluntary member of the Michigan Municipal Risk Management Authority (MMRMA) (the "Authority"). The County makes annual contributions to MMRMA based on actuarial studies using historical data and insurance industry statistics. Such contributions as received by MMRMA are allocated between its general and member retention funds. Economic resources in the MMRMA's general fund are expended or reinsurance coverage, claim payments and certain general and administrative costs, whereas resources in the member retention fund are used for loss payments and defense costs up to the members' self-insured retention limits along with certain other member-specific costs.

The Authority has reserved fund balance to pay losses incurred by members that exceed individual retention levels and are not covered under existing reinsurance agreements. Losses incurred within the established limits are general obligations of the Authority. In the event that the County incurs loss in excess of the resources available, the Authority as a whole (i.e. all constituent municipalities) is liable for the excess. In the event that the Pool's claims and expenses for a policy year exceed the total normal annual premiums for said years, all members of the specific Pool's policy year may be subject to special assessments to make up the deficiency. The County has not been informed of any special assessments being required.

In addition, the Authority has accumulated resources to create and fund an internal stop loss fund. The stop loss fund was initiated to eliminate the need to purchase aggregate reinsurance for aggregate losses paid in excess of \$178,000, net of reinsurance recoveries for any one member in any one year. Aggregate paid losses in excess of \$178,000 net of reinsurance recoveries are paid entirely from the internal stop loss fund. If at any time the stop loss fund is insufficient to fund the County's losses, the remaining liability shall become the responsibility of the Authority as a whole.

At September 30, 2017, the County has funds on deposit of \$178,000 with the Authority and reserves for reported claims of \$178,000. Management has not recorded the net of these amounts in the financial statements, as the amount has been deemed immaterial.

**NOTE 8 - CONTINGENT LIABILITIES**

There are lawsuits pending in which the County is involved. The County estimates that the potential claims against the County not covered by insurance resulting from such litigation would not materially affect the financial statements of the County.

The County participates in a number of federal and state assisted grant programs, which are subject to financial and compliance audits. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit by the grantor agencies. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time, although the County expects such amounts, if any, to be immaterial.

**NOTE 9 - EMPLOYEE RETIREMENT AND BENEFIT SYSTEMS*****PRIMARY GOVERNMENT*****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](http://www.mersofmich.com).

**01 – Courthouse Empls: Closed to new hires, linked to Division 13**

	<b>2016 Valuation</b>
<b>Benefit Multiplier:</b>	2.50% Multiplier (80% max)
<b>Normal Retirement Age:</b>	60
<b>Vesting:</b>	8 Years
<b>Early Retirement (Unreduced):</b>	-
<b>Early Retirement (Reduced):</b>	50/25 55/15
<b>Final Average Compensation:</b>	5 years
<b>Employee Contributions</b>	6.00%
<b>Act 88:</b>	Yes (Adopted 4/18/2000)

**02 – Sheriff Dept.: Closed to new hires, linked to Division 21**

	<b>2016 Valuation</b>
<b>Benefit Multiplier:</b>	2.50% Multiplier (80% max)
<b>Normal Retirement Age:</b>	60
<b>Vesting:</b>	8 Years
<b>Early Retirement (Unreduced):</b>	25 and Out
<b>Early Retirement (Reduced):</b>	55/15
<b>Final Average Compensation:</b>	5 years
<b>Employee Contributions</b>	6.00%
<b>Act 88:</b>	Yes (Adopted 4/18/2000)

**NOTE 9 - EMPLOYEE RETIREMENT AND BENEFIT SYSTEMS (Continued)****10 – Elctd Officials: Open Division**

	<b>2016 Valuation</b>
<b>Benefit Multiplier:</b>	2.50% Multiplier (80% max)
<b>Normal Retirement Age:</b>	60
<b>Vesting:</b>	8 Years
<b>Early Retirement (Unreduced):</b>	50/25
<b>Early Retirement (Reduced):</b>	50/25 55/15
<b>Final Average Compensation:</b>	5 years
<b>Employee Contributions</b>	6.00%
<b>Act 88:</b>	Yes (Adopted 4/18/2000)

**11 – Commissioners: Open Division**

	<b>2016 Valuation</b>
<b>Benefit Multiplier:</b>	2.25% Multiplier (80% max)
<b>Normal Retirement Age:</b>	60
<b>Vesting:</b>	8 Years
<b>Early Retirement (Unreduced):</b>	-
<b>Early Retirement (Reduced):</b>	50/25 55/15
<b>Final Average Compensation:</b>	5 years
<b>Employee Contributions</b>	6.00%
<b>Act 88:</b>	Yes (Adopted 4/18/2000)

**12 – NonUnion&NonElct: Open Division**

	<b>2016 Valuation</b>
<b>Benefit Multiplier:</b>	2.50% Multiplier (80% max)
<b>Normal Retirement Age:</b>	60
<b>Vesting:</b>	8 Years
<b>Early Retirement (Unreduced):</b>	-
<b>Early Retirement (Reduced):</b>	50/25 55/15
<b>Final Average Compensation:</b>	5 years
<b>Employee Contributions</b>	6.00%
<b>Act 88:</b>	Yes (Adopted 4/18/2000)

**13 – Courthouse Employee's after 10/01/12: Open Division, linked to Division 01**

	<b>2016 Valuation</b>
<b>Benefit Multiplier:</b>	2.00% Multiplier (no max)
<b>Normal Retirement Age:</b>	60
<b>Vesting:</b>	10 Years
<b>Early Retirement (Unreduced):</b>	55/25
<b>Early Retirement (Reduced):</b>	50/25 55/15
<b>Final Average Compensation:</b>	5 years
<b>Employee Contributions</b>	6.00%
<b>Act 88:</b>	Yes (Adopted 4/18/2000)

**NOTE 9 - EMPLOYEE RETIREMENT AND BENEFIT SYSTEMS (Continued)****20 – COAM: Closed to new hires, linked to Division 22**

	<b>2016 Valuation</b>
<b>Benefit Multiplier:</b>	2.50% Multiplier (80% max)
<b>Normal Retirement Age:</b>	60
<b>Vesting:</b>	8 Years
<b>Early Retirement (Unreduced):</b>	25 and Out
<b>Early Retirement (Reduced):</b>	55/15
<b>Final Average Compensation:</b>	5 years
<b>Employee Contributions</b>	6.00%
<b>Act 88:</b>	Yes (Adopted 4/18/2000)

**21 – Sheriff Dept after 10/01/2011: Open Division, linked to Division 02**

	<b>2016 Valuation</b>
<b>Benefit Multiplier:</b>	2.00% Multiplier (no max)
<b>Normal Retirement Age:</b>	60
<b>Vesting:</b>	10 Years
<b>Early Retirement (Unreduced):</b>	55/25
<b>Early Retirement (Reduced):</b>	50/25
	55/15
<b>Final Average Compensation:</b>	5 years
<b>Employee Contributions</b>	6.00%
<b>Act 88:</b>	Yes (Adopted 4/18/2000)

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	73
Inactive employees entitled to but not yet receiving benefits	36
Active employees	<u>83</u>
	192

Funding Policy

The obligation to contribute to and maintain the system for these employees was established by negotiation with the County's competitive bargaining unit and personnel policy, which require employees to contribute to the plan. The County is required to contribute on a monthly basis at an actuarially determined rate.

Courthouse Employees	\$2,959	Non Union & Non Elected	\$17,267
Sheriff Dept.	\$11,558	Courthouse Employees after 10/01/12	\$1,460
Elected Officials	\$10,002	COAM	\$14,567
Commissioners	\$1,647	Sheriff Department after 10/01/011	\$4,582

**NOTE 9 - EMPLOYEE RETIREMENT AND BENEFIT SYSTEMS (Continued)**Net Pension Liability

The County'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

Although no specific price inflation assumptions are needed for the valuation, the 3.75% long-term wage inflation assumption would be consistent with a price inflation of 3% - 4%.

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 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 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 9 - EMPLOYEE RETIREMENT AND BENEFIT SYSTEMS (Continued)****Changes in the Net Pension Liability:**

	Increases (Decreases)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
<b>Balances at December 31, 2015</b>	<u>\$ 17,025,851</u>	<u>\$ 10,329,069</u>	<u>\$ 6,696,782</u>
Service cost	367,231	-	367,231
Interest on total pension liability	1,340,551	-	1,340,551
Changes in benefits	(110,144)	-	(110,144)
Difference between expected and actual experience	(153,120)	-	(153,120)
Changes in assumptions	-	-	-
Employer contributions	-	547,413	(547,413)
Employee contributions	-	133,061	(133,061)
Net investment income	-	1,169,835	(1,169,835)
Benefit payments, including employee refunds	(905,096)	(905,096)	-
Administrative expense	-	(23,099)	23,099
Other Changes	1	1	-
<b>Net changes</b>	<u>539,423</u>	<u>922,115</u>	<u>(382,692)</u>
<b>Balances as of December 31, 2016</b>	<u><u>\$ 17,565,274</u></u>	<u><u>\$ 11,251,184</u></u>	<u><u>\$ 6,314,090</u></u>

*Sensitivity of the net pension liability to changes in the discount rate.* The following presents the net pension liability of the County, calculated using the discount rate of 8.00%, as well as what the County'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%)
County's net pension liability	\$8,400,061	\$6,314,090	\$4,559,170

Note: The current discount rate shown for GASB 68 purposes is higher than the MERS assumed rate of return. This is because for GASB purposes, the discount rate must be gross of administrative expenses, whereas for funding purposes, it is net of administrative expenses.

*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 9 - 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 September 30, 2017, the County recognized pension expense of \$1,131,984. At September 30, 2017, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Difference between expected and actual experience	\$ 119,887	\$ -
Changes in assumptions	413,295	-
Net difference between projected and actual earnings on pension plan investments	414,778	-
Contributions subsequent to the measurement date	441,100	-
Total	<u>\$ 1,389,060</u>	<u>\$ -</u>

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

Year Ended September 30:

2018	\$ 460,724
2019	460,724
2020	97,195
2021	(70,683)

**NOTE 9 - EMPLOYEE RETIREMENT AND BENEFIT SYSTEMS (Continued)*****BENZIE COUNTY ROAD COMMISSION***Description of Plan and Plan Assets

The Road Commission 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 2.0% or 1.0% times the final compensation (FAC). The most recent period of which actuarial data was available was for year ended December 31, 2016.

**NOTE 9 - EMPLOYEE RETIREMENT AND BENEFIT SYSTEMS (Continued)**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 by accessing the MERS website at [www.mersofmich.com](http://www.mersofmich.com).

**01 – Gnrl Emp: Closed to new hires, linked to Division HA**

	<b>2016 Valuation</b>
<b>Benefit Multiplier:</b>	2.00% Multiplier (no max)
<b>Normal Retirement Age:</b>	60
<b>Vesting:</b>	10 Years
<b>Early Retirement (Unreduced):</b>	55/25
<b>Early Retirement (Reduced):</b>	50/25
	55/15
<b>Final Average Compensation:</b>	5 years
<b>Employee Contributions:</b>	0%
<b>Act 88:</b>	No

**11 – Commissioners: Closed to new hires, linked to Division HA**

	<b>2016 Valuation</b>
<b>Benefit Multiplier:</b>	1.50% Multiplier (no max)
<b>Normal Retirement Age:</b>	60
<b>Vesting:</b>	10 Years
<b>Early Retirement (Unreduced):</b>	-
<b>Early Retirement (Reduced):</b>	50/25
	55/15
<b>Final Average Compensation:</b>	5 years
<b>Employee Contributions</b>	2.82%
<b>Act 88:</b>	No

**12 – Admin: Closed to new hires, linked to Division HA**

	<b>2016 Valuation</b>
<b>Benefit Multiplier:</b>	2.00% Multiplier (no max)
<b>Normal Retirement Age:</b>	60
<b>Vesting:</b>	10 Years
<b>Early Retirement (Unreduced):</b>	55/25
<b>Early Retirement (Reduced):</b>	50/25
	55/15
<b>Final Average Compensation:</b>	3 years
<b>Employee Contributions</b>	0%
<b>Act 88:</b>	No

**NOTE 9 - EMPLOYEE RETIREMENT AND BENEFIT SYSTEMS (Continued)****HA – New hires after 7/1/2011: Open Division, linked to Division 01, 11, 12**

	<u>2016 Valuation</u>
<b>Benefit Multiplier:</b>	Hybird Plan - 1.00% Multiplier
<b>Normal Retirement Age:</b>	60
<b>Vesting:</b>	6 Years
<b>Early Retirement (Unreduced):</b>	-
<b>Early Retirement (Reduced):</b>	-
<b>Final Average Compensation:</b>	3 years
<b>Employee Contributions</b>	0%
<b>Act 88:</b>	No

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	42
Inactive employees entitled to but not yet receiving benefits	10
Active employees	<u>29</u>
	81

Funding Policy

The obligation to contribute to and maintain the system for these employees was established by negotiation with the Road Commission's competitive bargaining unit and personnel policy, which require employees to contribute to the plan. The Road Commission is required to contribute at an actuarially determined rate.

The contribution rate as a fixed dollar amount of payroll at September 30, 2017 is as follows:

General	\$ 20,704
Management	6,268
Commissioners	75
New Hires	<u>1,743</u>
Total	<u>\$ 28,790</u>

Net Pension Liability

The Road Commission'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	2.50%
Salary increases	3.75% in the long term
Investment rate of return	7.75%, net of interest and administrative expense including inflation

**NOTE 9 - EMPLOYEE RETIREMENT AND BENEFIT SYSTEMS (Continued)**

Mortality rates used were based on the RP-2014 Group Annuity Mortality Table of a 50% Male and 50% Female blend. For disabled retirees, the RP-2014 mortality table is used with a 10-year set forward in ages to reflect the higher expected mortality rates of disabled members.

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%

*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 9 - EMPLOYEE RETIREMENT AND BENEFIT SYSTEMS (Continued)****Changes in the Net Pension Liability:**

	Increases (Decreases)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
<b>Balances at December 31, 2015</b>	<u>\$ 7,460,412</u>	<u>\$ 2,598,755</u>	<u>\$ 4,861,657</u>
Service cost	70,256	-	70,256
Interest on total pension liability	575,677	-	575,677
Changes in benefits	-	-	-
Difference between expected and actual experience	17,052	-	17,052
Changes in assumptions	-	-	-
Employer contributions	-	476,657	(476,657)
Employee contributions	-	291	(291)
Net investment income	-	284,956	(284,956)
Benefit payments, including employee refunds	(599,144)	(599,144)	-
Administrative expense	-	(5,641)	5,641
<b>Net changes</b>	<u>63,841</u>	<u>157,119</u>	<u>(93,278)</u>
<b>Balances as of December 31, 2016</b>	<u><u>\$ 7,524,253</u></u>	<u><u>\$ 2,755,874</u></u>	<u><u>\$ 4,768,379</u></u>

*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%, as well as what the Road Commission'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%)
Road Commission's net pension liability	\$5,455,018	\$4,768,379	\$4,175,895

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

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

For the year ended September 30, 2017, the Road Commission recognized pension expense of \$588,912. At September 30, 2017, the Road Commission reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

**NOTE 9 - EMPLOYEE RETIREMENT AND BENEFIT SYSTEMS (Continued)**

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Difference between expected and actual experience	\$ 11,368	\$ -
Changes in assumptions	-	-
Net difference between projected and actual earnings on pension plan investments	65,258	-
Contributions subsequent to the measurement date	404,756	-
Total	<u>\$ 481,382</u>	<u>\$ -</u>

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

Year Ended September 30:

2018	\$ 51,598
2019	41,460
2020	(16,432)

**Annual Pension Costs** – For fiscal year ended 2017, the Benzie County Road Commission's annual pension cost of \$476,657 for the plan was equal to the required contribution. The annual required contribution was determined as part of an actuarial valuation as December 31, 2014, using the entry age normal cost method. Significant actuarial assumptions used include: (i) an 8% investment rate of return; (ii) projected salary increases of 4.5 percent per year. Both determined using techniques that smooth the effects of short-term volatility over a four-year period. The unfunded actuarial liability is being amortized as a level percent of payroll on a closed basis. The remaining amortization period is 24 years.

***BENZIE/LEELANAU DISTRICT HEALTH DEPARTMENT***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](http://www.mersofmich.com).

**NOTE 9 - EMPLOYEE RETIREMENT AND BENEFIT SYSTEMS (Continued)****01 – Gnr! Empl; Closed to new hires**

	<b>2016 Valuation</b>
<b>Benefit Multiplier:</b>	2.25% Multiplier (80 % max)
<b>Normal Retirement Age:</b>	60
<b>Vesting:</b>	10 Years
<b>Early Retirement (Unreduced):</b>	55/25
<b>Early Retirement (Reduced):</b>	50/25
	55/15
<b>Final Average Compensation:</b>	5 years
<b>Employee Contributions</b>	0%
<b>Act 88:</b>	Yes (Adopted 3/28/2002)

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	2
Inactive employees entitled to but not yet receiving benefits	-
Active employees	<u>3</u>
	5

Funding Policy

The obligation to contribute and maintain the system for these employees was established by the personnel policy; currently no employee contribution is required.

Net Pension Liability

The Health Department'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	2.50%
Salary increases	3.75% in the long term
Investment rate of return	7.75%, net of investment and administrative expenses including inflation

Although no specific price inflation assumptions are needed for the valuation, the 2.5% long-term wage inflation assumption would be consistent with a price inflation of 3% - 4%.

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 2009 – 2013.

**NOTE 9 - EMPLOYEE RETIREMENT AND BENEFIT SYSTEMS (Continued)**

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%

*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.

**Changes in the Net Pension Liability:**

	Increases (Decreases)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
<b>Balances at December 31, 2015</b>	\$ 912,924	\$ 638,199	\$ 274,725
Service cost	22,216	-	22,216
Interest on total pension liability	72,853	-	72,853
Changes in benefits	-	-	-
Difference between expected and actual experience	1,545	-	1,545
Changes in assumptions	-	-	-
Employer contributions	-	31,254	(31,254)
Employee contributions	-	-	-
Net investment income	-	73,589	(73,589)
Benefit payments, including employee refunds	(26,751)	(26,751)	-
Administrative expense	-	(1,451)	1,451
Other changes	1	-	1
<b>Net changes</b>	<b>69,864</b>	<b>76,641</b>	<b>(6,777)</b>
<b>Balances as of December 31, 2016</b>	<b>\$ 982,788</b>	<b>\$ 714,840</b>	<b>\$ 267,948</b>

**NOTE 9 - EMPLOYEE RETIREMENT AND BENEFIT SYSTEMS (Continued)**

*Sensitivity of the net pension liability to changes in the discount rate.* The following presents the net pension liability of the Health Department, calculated using the discount rate of 8.00% , as well as what the Health Department'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%)
Health Department's net pension liability	\$382,733	\$267,948	\$165,970

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

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

For the year ended September 30, 2017, the Health Department recognized pension expense of \$64,028. At September 30, 2017, the Health Department 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
Difference between expected and actual experience	\$ -	\$ 2,784
Changes in assumptions	19,483	-
Net difference between projected and actual earnings on pension plan investments	24,791	-
Contributions subsequent to the measurement date	27,855	-
Total	<u>\$ 72,129</u>	<u>\$ 2,784</u>

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

Year Ended September 30:	
2018	\$ 16,684
2019	16,684
2020	8,605
2021	(4,483)

**NOTE 9 - EMPLOYEE RETIREMENT AND BENEFIT SYSTEMS (Continued)*****BENZIE TRANSPORTATION AUTHORITY***

*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](http://www.mersofmich.com).

	<b>2016 Valuation</b>
<b>Benefit Multiplier:</b>	2.0% Multiplier (no max)
<b>Normal Retirement Age:</b>	60
<b>Vesting:</b>	10 Years
<b>Early Retirement (Unreduced):</b>	55/25
<b>Early Retirement (Reduced):</b>	50/25
	55/15
<b>Final Average Compensation:</b>	5 years
<b>Employee Contributions</b>	7.27%%

**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	3
Inactive employees entitled to but not yet receiving benefits	1
Active employees	<u>18</u>
	22

**Funding Policy**

The Authority is required to contribute at an actuarially determined rate, which for the current year was 2.62% of annual covered payroll depending on position and classification. The contribution requirements of the Authority are established and may be amended by the MERS Retirement Board. The contribution requirements of employees are established and may be amended by labor agreements.

**Net Pension Liability**

The Authority'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.

**NOTE 9 - EMPLOYEE RETIREMENT AND BENEFIT SYSTEMS (Continued)**

*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% in the long term
Investment rate of return	7.75%, net of investment expense and administrative expense including inflation

Although no specific price inflation assumptions are needed for the valuation, the 2.5% long-term wage inflation assumption would be consistent with a price inflation of 3% - 4%.

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 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 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%. 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 9 - EMPLOYEE RETIREMENT AND BENEFIT SYSTEMS (Continued)****Changes in the Net Pension Liability:**

	Increases (Decreases)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
<b>Balances at December 31, 2015</b>	\$ 621,121	\$ 681,285	\$ (60,164)
Service cost	87,639	-	87,639
Interest on total pension liability	52,347	-	52,347
Changes in benefits	-	-	-
Difference between expected and actual experience	(8,962)	-	(8,962)
Changes in assumptions	-	-	-
Employer contributions	-	17,894	(17,894)
Employee contributions	-	47,625	(47,625)
Net investment income	-	81,451	(81,451)
Benefit payments, including employee refunds	(21,204)	(21,204)	-
Administrative expense	-	(1,600)	1,600
<b>Net changes</b>	109,820	124,166	(14,346)
<b>Balances as of December 31, 2016</b>	<u>\$ 730,941</u>	<u>\$ 805,451</u>	<u>\$ (74,510)</u>

*Sensitivity of the net pension liability to changes in the discount rate.* The following presents the net pension liability of the Authority, calculated using the discount rate of 8.00%, as well as what the Authority'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%)
Authority's net pension liability	\$14,708	\$(74,510)	\$(148,263)

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

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

For the year ended September 30, 2017, the Authority recognized pension expense of \$51,380. At September 30, 2017, the Authority reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

NOTE 9 - EMPLOYEE RETIREMENT AND BENEFIT SYSTEMS (Continued)

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ -	\$ 10,142
Changes in assumptions	24,764	-
Net difference between projected and actual earnings on pension plan investments	44,159	20,192
Contributions subsequent to the measurement date	23,324	-
Total	<u>\$ 92,247</u>	<u>\$ 30,334</u>

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

Year Ended September 30:	
2018	\$ 13,630
2019	13,629
2020	11,299
2021	(1,867)
2022	3,180
2023	(1,282)

**THE MAPLES, BENZIE COUNTY MEDICAL CARE FACILITY**

*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](http://www.mersofmich.com).

	2016 Valuation
Benefit Multiplier:	1.5 % to 2.5% Multiplier (no max)
Normal Retirement Age:	60
Vesting:	6 - 8 Years
Early Retirement:	55/15 50/25
Final Average Compensation:	5 years
Employee Contributions	2.0%

**NOTE 9 - 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	56
Inactive employees entitled to but not yet receiving benefits	24
Active employees	<u>96</u>
	176

Funding Policy

The Medical Care Facility is required to contribute amounts at least equal to the actuarially determined rate, as established by MERS retirement board, which the Medical Care Facility's average contribution rate was 11.9% of annual covered payroll.

Net Pension Liability

The Medical Care Facility'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	2.50%
Salary increases	3.75% in the long term
Investment rate of return	8.00%, net of investment expense and administrative expense including inflation

Although no specific price inflation assumptions are needed for the valuation, the 2.5% long-term wage inflation assumption would be consistent with a price inflation of 3% - 4%.

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 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 for each major asset class are summarized in the following table:

**NOTE 9 - 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 8.00%. 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
<b>Balances at December 31, 2015</b>	\$ 8,400,598	\$ 6,038,585	\$ 2,362,013
Service cost	236,176	-	236,176
Interest on total pension liability	661,386	-	661,386
Changes in benefits	-	-	-
Difference between expected and actual experience	(195,353)	-	(195,353)
Changes in assumptions	-	-	-
Employer contributions	-	379,166	(379,166)
Employee contributions	-	60,925	(60,925)
Net investment income	-	686,319	(686,319)
Benefit payments, including employee refunds	(502,737)	(502,737)	-
Administrative expense	-	(13,548)	13,548
<b>Net changes</b>	<b>199,472</b>	<b>610,125</b>	<b>(410,653)</b>
<b>Balances as of December 31, 2016</b>	<b>\$ 8,600,070</b>	<b>\$ 6,648,710</b>	<b>\$ 1,951,360</b>

*Sensitivity of the net pension liability to changes in the discount rate.* The following presents the net pension liability of the Medical Care Facility, calculated using the discount rate of 8.00%, as well as what the Medical Care Facility'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:

**NOTE 9 - EMPLOYEE RETIREMENT AND BENEFIT SYSTEMS (Continued)**

	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)
MCF's net pension liability	\$2,843,043	\$1,951,360	\$1,191,714

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

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

For the year ended September 30, 2017, the Medical Care Facility recognized pension expense of \$531,374. At September 30, 2017, the Medical Care Facility 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
Difference between expected and actual experience	\$ 33,103	\$ 156,282
Changes in assumptions	246,775	-
Net difference between projected and actual earnings on pension plan investments	246,071	-
Contributions subsequent to the measurement date	298,116	-
Total	<u>\$ 824,065</u>	<u>\$ 156,282</u>

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

Year Ended September 30:	
2018	\$ 157,524
2019	157,524
2020	134,946
2021	(80,327)

**NOTE 10 - OTHER POSTEMPLOYMENT BENEFITS PLAN*****BENZIE COUNTY ROAD COMMISSION***

The employer provides health insurance for retirees who retire under the Employer's MERS plan. Coverage is for a period of five years or until the retiree reaches age 65, whichever event occurs first. The retiree is then responsible for the cost of health insurance for his/her spouse and/or children. After the retiree's eligibility for Employer-paid benefits expires, he/she shall be responsible for the total cost of health insurance.

For any employee who hired prior to June 30, 1993, he/she will, after reaching age 65, receive a 50% contribution for the Commission toward the cost of health insurance, supplemental to Medicare for the retiree and his/her spouse and/or dependent children.

*Plan Description.* The Commission administers a single-employer defined benefit healthcare plan. The Plan provides healthcare insurance for eligible employees and their spouses through the Commission's group insurance plan which covers both active and retired members. Benefit provisions are established and may be amended by the Board of County Road Commissioners. The Plan provides for the Commission to contribute various percentages of the cost of health insurance premiums for retirees and their spouses. The Plan does not issue a publicly available report.

*Annual OPEB Cost and Net OPEB Obligations.* The Commission's annual other post employment benefit (OPEB) cost is calculated based on the annual required contribution (ARC). The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and to amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed 30 years. The following table shows the components of the Commission's annual OPEB cost for the year, the amount actually contributed to the Plan, and changes in the Commission's net OPEB obligation to the Plan for Plan year ended September 30, 2017.

Annual required contribution	\$	32,397
Interest on Net OPEB		465
Adjustments - OPEB obligation		<u>-</u>
Annual OPEB cost		32,862
Contributions made		<u>(36,149)</u>
Increase (decrease) in net OPEB obligation		(3,287)
Net OPEB obligation (deferred), beginning of year		<u>6,640</u>
Net OPEB obligation (deferred), end of year	\$	<u><u>3,353</u></u>

The Commission's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for the years ending September 30, 2015, 2016, and 2017 were as follows:

<u>Year Ended</u>	<u>Annual OPEB Cost</u>	<u>Percentage Contributed</u>	<u>Net OPEB Obligation</u>
09/30/15	\$ 65,287	100.0 %	\$ 12,396
09/30/16	32,467	118.0 %	6,640
09/30/17	32,862	110.0 %	3,353

As of September 30, 2017, the actuarial accrued liability for benefits was \$259,513. The covered payroll (annual payroll of active employees covered by the Plan) was \$929,371 and the ratio of the unfunded actuarial accrued liability (UAAL) to the covered payroll was 86%.

**NOTE 10 - OTHER POSTEMPLOYMENT BENEFITS PLAN (Continued)**

The projection of future benefits for an ongoing plan involves estimates of the value of reported amounts and assumptions about the probability of occurrence of future events far into the future. Amounts determined regarding the funded status of a plan and the employer's annual required contributions 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 multi-year trend information indicating whether the actuarial value of plan assets is increasing 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 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:

Assumptions About Employees and Members: Based on the historical average retirement age of the covered group, active plan members were assumed to retire at various ages between 50 and 60 or the first year thereafter in which the member would qualify for benefits. Marital status as of the calculation date was assumed to continue throughout retirement. Life expectancy was based on mortality tables published in the 2010 United States Life Table. The probability of remaining employed until the assumed retirement age and employees' expected future working lifetimes were developed using specific age-based turnover data.

Assumptions About Healthcare Costs: The 2016 health insurance premiums for retirees were used to calculate the present value of total benefits to be paid. The expected rate of increase in health insurance premiums used the National Health Expenditures – Table 3, with an increase to the ultimate rate of 7.0%.

Other Assumptions and Methods: The inflation rate was assumed to be 1.5%. Based on the historical and expected returns of the Commission's investments, the investment rate of return was assumed to be 7.0%. The value of Plan assets was set at market value. A simplified version of the entry age actuarial cost method was used in the actuarial valuation. The UAAL is amortized over a thirty-year period as a level percent of projected payroll on an open basis. Payroll was assumed to grow over the long-term at the same rate as inflation.

**NOTE 11 - DEFINED CONTRIBUTION (MONEY PURCHASE) PENSION PLAN**

The Benzie/Leelanau District Health Department contributes to a defined contribution retirement plan administered by the Board of Health with the International City Management Association Retirement Corporation (ICMA), acting as an investment fiduciary.

The Department contributed \$99,711 and employees contributed \$19,942 to the Plan during the year ended September 30, 2017 equal to 14% and 0% respectively of covered payroll.

**NOTE 12 - LEASES**

Building Lease

The County entered into a 20 year lease agreement with the Department of Human Services on November 1, 1999 for the lease of office space within the County complex. The portion of the building covered by this lease has a historic cost of \$299,230 and related carrying value of \$172,053. Future minimum lease payments to be received from the Department of Human Services under the agreement are as follows:

2018	\$	108,902
2019		108,902
2020		108,902
2021		<u>9,075</u>
Total	\$	<u>335,781</u>

**NOTE 13 - NET POSITION – RESTRICTIONS**

Net position restrictions can be described as follows:

\$ 548,683	Restricted for debt service
\$ 328,244	Restricted for capital projects
\$ 1,600,374	Restricted for fund or grant purposes

**NOTE 14 - RESTATEMENT**

	Governmental Activities
Beginning net position as previously reported at October 1, 2016	\$ 5,898,061
Restatement of beginning net position – reclassification of Medical Care Facility debt and building	<u>5,624,637</u>
Net position as restated, October 1, 2016	<u>\$ 11,522,698</u>

**NOTE 15 - EXCESS 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	\$ 1,052,084	\$ 1,058,811	\$ (6,727)
Other Expenditures	1,332,441	1,406,392	(73,951)

## **Required Supplementary Information**

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# County of Benzie, Michigan

## Employee Retirement and Benefit Systems Schedule of Changes in Pension Liability Year Ended September 30, 2017

	For MERS Years Ending 12/31		
	2016	2015	2014
<b>Total pension liability</b>			
Service cost	\$ 367,231	\$ 372,988	\$ 363,227
Interest	1,340,551	1,215,689	1,151,131
Changes in benefits	(110,144)	-	-
Difference between expected and actual experience	(153,120)	469,454	-
Changes in assumptions	-	826,589	-
Benefit payments, including refund of member contributions	(905,096)	(816,063)	(657,350)
Other changes	1	2	-
<b>Net change in total pension liability</b>	539,423	2,068,659	857,008
<b>Total pension liability - beginning</b>	17,025,851	14,957,192	14,100,184
<b>Total pension liability - ending</b>	<u>\$ 17,565,274</u>	<u>\$ 17,025,851</u>	<u>\$ 14,957,192</u>
<b>Plan fiduciary net position</b>			
Contributions - employer	\$ 547,413	\$ 643,589	\$ 670,851
Contributions - employee	133,061	86,789	75,158
Net investment income	1,169,835	(160,875)	621,978
Benefit payments, including refunds of member contributions	(905,096)	(816,063)	(657,350)
Administrative expense	(23,099)	(23,326)	(28,289)
Other changes	1	-	-
<b>Net change in plan fiduciary net position</b>	922,115	(269,886)	682,348
<b>Plan fiduciary net position - beginning</b>	10,329,069	10,598,955	9,904,015
<b>Plan fiduciary net position - ending</b>	<u>\$ 11,251,184</u>	<u>\$ 10,329,069</u>	<u>\$ 10,586,363</u>
<b>County's net pension liability - ending</b>	<u>\$ 6,314,090</u>	<u>\$ 6,696,782</u>	<u>\$ 4,370,829</u>
<b>Plan fiduciary net position as a percentage of the total pension liability</b>	64%	61%	71%
<b>Covered - employee payroll</b>	\$ 3,493,504	\$ 3,667,165	\$ 3,514,717
<b>County's net pension liability as a percentage of covered-employee payroll</b>	181%	183%	124%
<b>Annual money-weighted rate of return, net of investment expense</b>	7.75%	7.75%	6%

**Employee Retirement and Benefit Systems  
Schedule of Employer Contributions  
For the Year Ended September 30, 2017**

	For MERS Years Ending 12/31		
	2016	2015	2014
Actuarially determined contribution	\$ 547,413	\$ 706,800	\$ 675,986
Contributions in relation to the actuarially determined contribution	(414,164)	(730,378)	(675,986)
Contribution deficiency (excess)	\$ 133,249	\$ (23,578)	\$ -
Covered - employee payroll	\$ 3,493,504	\$ 3,667,165	\$ 3,514,717
Contributions as a percentage of covered-employee payroll	12%	20%	19%

**Notes to Schedule:**

Actuarially determined contribution rates are calculated as of December 31st, two years prior to the end of the fiscal year in which contributions are reported.

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry age
Amortization method	Level percentage of payroll, closed
Remaining amortization period	24 years
Asset valuation method	5-years smoothed market
Inflation	2.50%
Salary increases	3.75% in the long-term
Investment rate of return	7.75%, net of investment and administrative expense including inflation
Retirement age	60 years
Mortality	Assumptions were based on the RP-2014 Group Annuity Mortality Table - Blended 50% Male / 50% Female

Employee Retirement and Benefit Systems  
Schedules of Funding Progress  
Year Ended September 30, 2017

Health Benefits:

*BENZIE COUNTY ROAD COMMISSION*

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)
2006	Not Available	\$ 2,557,488	\$ 2,557,488	0%	Not Available	-
2010	\$ 157,389	\$ 471,514	\$ 314,125	33%	\$ 1,074,578	29%
2014	\$ 219,239	\$ 663,980	\$ 444,741	33%	\$ 674,651	66%

Required Supplementary Information  
 Budgetary Comparison Schedule  
 General Fund  
 Year Ended September 30, 2017

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final	Amounts	
REVENUES:				
Taxes	\$ 4,307,750	\$ 4,307,750	\$ 4,566,255	\$ 258,505
Licenses and Permits	36,375	36,375	45,736	9,361
Federal Sources	64,048	68,897	50,366	(18,531)
State Sources	777,978	786,708	742,830	(43,878)
Charges for Services	508,398	512,394	578,729	66,335
Refunds and Reimbursements	113,718	135,133	183,324	48,191
Interest and Rentals	9,000	9,000	5,053	(3,947)
TOTAL REVENUES	5,817,267	5,856,257	6,172,293	316,036
EXPENDITURES:				
Legislative:				
Board of Commissioners	99,300	99,300	92,509	6,791
Judicial:				
Circuit Court	363,597	366,165	349,320	16,845
District Court	302,583	265,621	264,207	1,414
Friend of the Court	128,151	159,470	159,469	1
Juvenile Division	66,800	65,042	47,083	17,959
Probate Court	238,799	238,077	237,658	419
Total Judicial	1,099,930	1,094,375	1,057,737	36,638
General Government:				
County Administrator	130,382	128,824	127,582	1,242
Elections	52,030	56,030	52,461	3,569
County Clerk	179,451	188,036	178,777	9,259
Equalization	137,975	139,852	135,097	4,755
Prosecuting Attorney	240,160	243,237	234,440	8,797
Register of Deeds	137,983	144,608	141,345	3,263
Treasurer	134,609	137,119	131,496	5,623
Cooperative Extension	52,178	52,178	51,103	1,075
Legal and Contracted Services	121,000	172,431	172,247	184
Central Services	50,500	53,006	52,274	732
Buildings and Grounds	275,526	318,332	316,993	1,339
Drain Commission	10,400	6,900	6,593	307
Technology Support	74,092	58,076	56,905	1,171
Plat Board	250	-	-	-
Surveyor	1,600	1,400	1,337	63
Total General Government	1,598,136	1,700,029	1,658,650	41,379

# County of Benzie, Michigan

## Required Supplementary Information Budgetary Comparison Schedule General Fund Year Ended September 30, 2017

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final	Amounts	
Public Safety:				
Sheriff	821,938	861,763	886,221	(24,458)
Sheriff Secondary Road Patrol	64,589	64,589	61,989	2,600
Zero Tolerance	37,561	41,103	41,103	-
Planning Department	11,624	8,555	2,525	6,030
Emergency Management	71,227	76,074	66,973	9,101
Total Public Safety	1,006,939	1,052,084	1,058,811	(6,727)
Health and Welfare:				
Health Department	219,653	219,017	214,194	4,823
Medical Examiner	54,800	55,435	55,424	11
Mental Health Board	158,915	158,915	158,915	-
Department of Human Services	6,100	5,174	1,703	3,471
Total Health and Welfare	439,468	438,541	430,236	8,305
Recreation and Culture:				
Parks and Recreation	6,300	7,500	7,442	58
Total Recreation and Culture	6,300	7,500	7,442	58
Other Expenditures:				
Medical Insurance	610,070	632,907	632,489	418
Unemployment Insurance	6,000	-	-	-
Worker's Comp Insurance	30,000	35,808	51,808	(16,000)
Insurance and Bonds	119,737	126,381	126,111	270
Social Security	145,000	161,383	161,383	-
Retirement Benefits	357,000	321,279	370,758	(49,479)
Intergovernmental Cooperation	51,123	51,123	60,288	(9,165)
Other Miscellaneous	1,500	3,560	3,555	5
Total Other Expenditures	1,320,430	1,332,441	1,406,392	(73,951)
TOTAL EXPENDITURES	5,570,503	5,724,270	5,711,777	12,493
EXCESS OF REVENUES OVER EXPENDITURES	246,764	131,987	460,516	328,529
OTHER FINANCING SOURCES (USES):				
Installment Loan Proceeds	-	-	26,026	26,026
Operating Transfers In	116,550	164,667	129,737	(34,930)
Operating Transfers Out	(539,945)	(479,485)	(452,132)	27,353
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	\$ (176,631)	\$ (182,831)	164,147	\$ 346,978
FUND BALANCE, OCTOBER 1			1,644,665	
FUND BALANCE, SEPTEMBER 30			\$ 1,808,812	

Required Supplementary Information  
 Budgetary Comparison Schedule  
 Jail Operations Fund  
 Year Ended September 30, 2017

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
Taxes	\$ 1,069,268	\$ 1,069,268	\$ 1,055,253	\$ (14,015)
Charges for Services	202,325	202,325	188,238	(14,087)
Refunds and Reimbursements	44,145	44,145	22,604	(21,541)
TOTAL REVENUES	1,315,738	1,315,738	1,266,095	(49,643)
EXPENDITURES:				
Public Safety	1,592,000	1,602,100	1,540,801	61,299
TOTAL EXPENDITURES	1,592,000	1,602,100	1,540,801	61,299
EXCESS OF REVENUES (EXPENDITURES)	(276,262)	(286,362)	(274,706)	11,656
OTHER FINANCING SOURCES (USES):				
Loan Proceeds	-	-	14,790	14,790
Operating Transfers In	276,262	286,362	276,262	(10,100)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	\$ -	\$ -	16,346	\$ 16,346
FUND BALANCE, OCTOBER 1			51,072	
FUND BALANCE, SEPTEMBER 30			\$ 67,418	

## **Other Information**

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Combining Balance Sheet  
Nonmajor Governmental Funds  
September 30, 2017

	Special Revenue Funds							
	Sheriff's K-9	TNT Officer	Benzie Co. Sheriff Reserve's	Benzie Co. Dive Team	Benzie Co. DARE	Benzie Co. Kids	Friend of the Court	Seasonal Road Patrol
<b>ASSETS:</b>								
Cash and Equivalents	\$ 16,726	\$ 41,544	\$ 12	\$ 1,382	\$ 1,736	\$ 1,502	\$ 72,290	\$ 24,520
Investments	-	-	-	-	-	-	-	-
Receivables:								
Accounts	-	-	-	-	-	-	-	765
Loans	-	-	-	-	-	-	-	-
Prepaid Items	-	-	-	-	-	-	-	-
<b>TOTAL ASSETS</b>	<u>\$ 16,726</u>	<u>\$ 41,544</u>	<u>\$ 12</u>	<u>\$ 1,382</u>	<u>\$ 1,736</u>	<u>\$ 1,502</u>	<u>\$ 72,290</u>	<u>\$ 25,285</u>
<b>LIABILITIES:</b>								
Accounts Payable	\$ 2,432	\$ 616	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,484
Accrued Liabilities	-	1,571	-	-	-	-	-	-
<b>TOTAL LIABILITIES</b>	<u>2,432</u>	<u>2,187</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,484</u>
<b>DEFERRED INFLOWS:</b>								
Unavailable Revenue - Loans	-	-	-	-	-	-	-	-
<b>FUND BALANCES:</b>								
Nonspendable	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	1,736	-	72,290	23,801
Committed	-	39,357	-	-	-	-	-	-
Assigned	14,294	-	12	1,382	-	1,502	-	-
<b>TOTAL FUND BALANCES</b>	<u>14,294</u>	<u>39,357</u>	<u>12</u>	<u>1,382</u>	<u>1,736</u>	<u>1,502</u>	<u>72,290</u>	<u>23,801</u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES</b>	<u>\$ 16,726</u>	<u>\$ 41,544</u>	<u>\$ 12</u>	<u>\$ 1,382</u>	<u>\$ 1,736</u>	<u>\$ 1,502</u>	<u>\$ 72,290</u>	<u>\$ 25,285</u>

Combining Balance Sheet  
Nonmajor Governmental Funds  
September 30, 2017

	Special Revenue Funds									
	Marine Patrol	Snowmobile Patrol	Parks and Rec. Ice Rink	Airport Authority	Solid Waste/ Recycling	Betsie Valley Trail Management	Soil Erosion	Land Reutilization Fund		
ASSETS:										
Cash and Equivalents	\$ 1,660	\$ 10,937	\$ 17	\$ 1,491	\$ 83,145	\$ 5,310	\$ 30,570	\$ 56,753		
Investments	-	-	-	-	-	-	-	-		
Receivables:										
Accounts	-	-	-	-	-	8,468	-	-		
Loans	-	-	-	-	-	-	-	-		
Prepaid Items	-	-	-	-	338	-	-	-		
TOTAL ASSETS	\$ 1,660	\$ 10,937	\$ 17	\$ 1,491	\$ 83,483	\$ 13,778	\$ 30,570	\$ 56,753		
LIABILITIES:										
Accounts Payable	\$ 513	\$ -	\$ -	\$ -	\$ 18,153	\$ 4,362	\$ 1,600	\$ -		
Accrued Liabilities	-	-	-	907	1,591	-	-	-		
TOTAL LIABILITIES	513	-	-	907	19,744	4,362	1,600	-		
DEFERRED INFLOWS:										
Unavailable Revenue - Loans	-	-	-	-	-	-	-	-		
FUND BALANCES:										
Nonspendable	-	-	-	-	338	-	-	-		
Restricted	1,147	10,937	-	-	-	9,416	-	-		
Committed	-	-	-	-	-	-	-	-		
Assigned	-	-	17	584	63,401	-	28,970	56,753		
TOTAL FUND BALANCES	1,147	10,937	17	584	63,739	9,416	28,970	56,753		
TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES	\$ 1,660	\$ 10,937	\$ 17	\$ 1,491	\$ 83,483	\$ 13,778	\$ 30,570	\$ 56,753		

Combining Balance Sheet  
Nonmajor Governmental Funds  
September 30, 2017

	Special Revenue Funds							
	Remonument- ation Survey Grant	GIS Information System	Animal Control	Building Department	Register of Deeds Automation	Homeland Security	911 Emergency Service	Dispatcher Training Grant
<b>ASSETS:</b>								
Cash and Equivalents	\$ 27,478	\$ 6,993	\$ 169,562	\$ 71,179	\$ 150,038	\$ 1,630	\$ 414,267	\$ 18,031
Investments	-	-	-	-	-	-	-	-
Receivables:								
Accounts	-	-	-	-	-	-	187,369	-
Loans	-	-	-	-	-	-	-	-
Prepaid Items	-	-	481	1,196	-	-	3,771	-
<b>TOTAL ASSETS</b>	<b>\$ 27,478</b>	<b>6,993</b>	<b>\$ 170,043</b>	<b>\$ 72,375</b>	<b>\$ 150,038</b>	<b>\$ 1,630</b>	<b>\$ 605,407</b>	<b>\$ 18,031</b>
<b>LIABILITIES:</b>								
Accounts Payable	\$ -	-	\$ 2,252	\$ 29,218	\$ -	\$ -	\$ 10,108	\$ -
Accrued Liabilities	-	-	1,958	-	-	-	8,940	-
<b>TOTAL LIABILITIES</b>	<b>-</b>	<b>-</b>	<b>4,210</b>	<b>29,218</b>	<b>-</b>	<b>-</b>	<b>19,048</b>	<b>-</b>
<b>DEFERRED INFLOWS:</b>								
Unavailable Revenue - Loans	-	-	-	-	-	-	-	-
<b>FUND BALANCES:</b>								
Nonspendable	-	-	481	1,196	-	-	3,771	-
Restricted	27,478	-	165,352	41,961	-	1,630	582,588	18,031
Committed	-	-	-	-	-	-	-	-
Assigned	-	6,993	-	-	150,038	-	-	-
<b>TOTAL FUND BALANCES</b>	<b>27,478</b>	<b>6,993</b>	<b>165,833</b>	<b>43,157</b>	<b>150,038</b>	<b>1,630</b>	<b>586,359</b>	<b>18,031</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES</b>	<b>\$ 27,478</b>	<b>\$ 6,993</b>	<b>\$ 170,043</b>	<b>\$ 72,375</b>	<b>\$ 150,038</b>	<b>\$ 1,630</b>	<b>\$ 605,407</b>	<b>\$ 18,031</b>

**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
**September 30, 2017**

	Special Revenue Funds									
	Local Corrections Officer Training	Sheriff Forfeiture	Benzie Criminal Justice Training	Law Library	Commission on Aging	Child Care	Soldier's Relief	Veteran's Trust		
<b>ASSETS:</b>										
Cash and Equivalents	\$ 16,118	\$ 4,582	\$ 7,415	\$ 1,376	\$ 328,310	\$ 36,211	\$ 71,084	\$ 5,020		
Investments	-	-	-	-	-	-	-	-		
Receivables:										
Accounts	-	-	-	-	-	-	-	-		
Loans	-	-	-	-	-	-	-	-		
Prepaid Items	-	-	-	-	-	-	-	-		
<b>TOTAL ASSETS</b>	<u>\$ 16,118</u>	<u>\$ 4,582</u>	<u>\$ 7,415</u>	<u>\$ 1,376</u>	<u>\$ 328,310</u>	<u>\$ 36,211</u>	<u>\$ 71,084</u>	<u>\$ 5,020</u>		
<b>LIABILITIES:</b>										
Accounts Payable	\$ -	\$ 378	\$ -	\$ 170	\$ -	\$ 24,435	\$ 401	\$ -		
Accrued Liabilities	-	-	-	-	-	-	-	-		
<b>TOTAL LIABILITIES</b>	<u>-</u>	<u>378</u>	<u>-</u>	<u>170</u>	<u>-</u>	<u>24,435</u>	<u>401</u>	<u>-</u>		
<b>DEFERRED INFLOWS:</b>										
Unavailable Revenue - Loans	-	-	-	-	-	-	-	-		
<b>FUND BALANCES:</b>										
Nonspendable	-	-	-	-	-	-	-	-		
Restricted	16,118	4,204	7,415	-	328,310	11,776	70,683	5,020		
Committed	-	-	-	-	-	-	-	-		
Assigned	-	-	-	1,206	-	-	-	-		
<b>TOTAL FUND BALANCES</b>	<u>16,118</u>	<u>4,204</u>	<u>7,415</u>	<u>1,206</u>	<u>328,310</u>	<u>11,776</u>	<u>70,683</u>	<u>5,020</u>		
<b>TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES</b>	<u>\$ 16,118</u>	<u>\$ 4,582</u>	<u>\$ 7,415</u>	<u>\$ 1,376</u>	<u>\$ 328,310</u>	<u>\$ 36,211</u>	<u>\$ 71,084</u>	<u>\$ 5,020</u>		

Combining Balance Sheet  
Nonmajor Governmental Funds  
September 30, 2017

	Special Revenue Funds						Debt Service Funds	
	CDBG Housing Grant	Light House	Brownfield Redevelopment Authority	Juvenile Justice	CDBG Grant	Clerk Tech. Fund	Government Center Addition	Maples Debt Millage
<b>ASSETS:</b>								
Cash and Equivalents	\$ 97,972	\$ 3,246	\$ 21,316	\$ 746	\$ -	\$ 19,739	\$ 34,660	\$ 514,023
Investments	-	-	-	-	-	-	-	-
Receivables:								
Accounts	-	-	-	1,962	-	-	-	-
Loans	865,932	-	-	-	-	-	-	-
Prepaid Items	-	-	-	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 963,904</b>	<b>\$ 3,246</b>	<b>\$ 21,316</b>	<b>\$ 2,708</b>	<b>\$ -</b>	<b>\$ 19,739</b>	<b>\$ 34,660</b>	<b>\$ 514,023</b>
<b>LIABILITIES:</b>								
Accounts Payable	\$ 105	\$ -	\$ 1,862	\$ 1,278	\$ -	\$ -	\$ -	\$ -
Accrued Liabilities	-	-	-	-	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>105</b>	<b>-</b>	<b>1,862</b>	<b>1,278</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>DEFERRED INFLOWS:</b>								
Unavailable Revenue - Loans	865,932	-	-	-	-	-	-	-
<b>FUND BALANCES:</b>								
Nonspendable	-	-	-	-	-	-	-	-
Restricted	97,867	3,246	19,454	1,430	-	19,739	34,660	514,023
Committed	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-
<b>TOTAL FUND BALANCES</b>	<b>97,867</b>	<b>3,246</b>	<b>19,454</b>	<b>1,430</b>	<b>-</b>	<b>19,739</b>	<b>34,660</b>	<b>514,023</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES</b>	<b>\$ 963,904</b>	<b>\$ 3,246</b>	<b>\$ 21,316</b>	<b>\$ 2,708</b>	<b>\$ -</b>	<b>\$ 19,739</b>	<b>\$ 34,660</b>	<b>\$ 514,023</b>

	Capital Project Funds						Totals
	Jail Reserve	Capital Improvements	Railroad Point	Equipment Replacement	Medical Care Facility Renovation	Building Authority	
<b>ASSETS:</b>							
Cash and Equivalents	\$ 92,698	\$ 6,745	\$ 10,199	\$ 121,484	\$ 141,441	\$ 9,958	\$ 2,753,116
Investments	145,508	-	-	-	-	-	145,508
Receivables:							
Accounts	-	-	-	573	-	-	199,137
Loans	-	-	-	-	-	-	865,932
Prepaid Items	-	-	-	-	-	-	5,786
<b>TOTAL ASSETS</b>	<b>\$ 238,206</b>	<b>\$ 6,745</b>	<b>\$ 10,199</b>	<b>\$ 122,057</b>	<b>\$ 141,441</b>	<b>\$ 9,958</b>	<b>\$ 3,969,479</b>
<b>LIABILITIES:</b>							
Accounts Payable	\$ 44,400	\$ -	\$ 2,813	\$ 1,162	\$ 23,717	\$ 630	\$ 172,089
Accrued Liabilities	-	-	-	-	-	-	14,967
<b>TOTAL LIABILITIES</b>	<b>44,400</b>	<b>-</b>	<b>2,813</b>	<b>1,162</b>	<b>23,717</b>	<b>630</b>	<b>187,056</b>
<b>DEFERRED INFLOWS:</b>							
Unavailable Revenue - Loans	-	-	-	-	-	-	865,932
<b>FUND BALANCES:</b>							
Nonspendable	-	-	-	-	-	-	5,786
Restricted	193,806	-	7,386	-	117,724	9,328	2,418,556
Committed	-	6,745	-	120,895	-	-	166,997
Assigned	-	-	-	-	-	-	325,152
<b>TOTAL FUND BALANCES</b>	<b>193,806</b>	<b>6,745</b>	<b>7,386</b>	<b>120,895</b>	<b>117,724</b>	<b>9,328</b>	<b>2,916,491</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES</b>	<b>\$ 238,206</b>	<b>\$ 6,745</b>	<b>\$ 10,199</b>	<b>\$ 122,057</b>	<b>\$ 141,441</b>	<b>\$ 9,958</b>	<b>\$ 3,969,479</b>

Combining Statement of Revenues, Expenditures,  
and Changes in Fund Balance  
Nonmajor Governmental Funds  
Year Ended September 30, 2017

Special Revenue Funds										
	Sheriff's K-9	TNT Officer	Benzie Co. Sheriff Reserve's	Benzie Co. Dive Team	Benzie Co. DARE	Benzie Co. Kids	Friend of the Court	Seasonal Road Patrol		
<b>REVENUES:</b>										
Taxes	\$ -	\$ 117,132	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Federal Sources	-	-	-	-	-	-	-	-		
State Sources	-	-	-	-	-	-	-	-		
Local Sources	-	-	-	-	-	-	-	-		
Charges for Services	-	-	-	-	-	-	-	-		
Refunds and Reimbursements	-	1,916	-	-	-	-	5,520	21,150		
Interest and Rentals	-	-	-	-	-	-	-	181		
Contributions	8,810	-	-	-	-	2,031	139	-		
Other Revenue	-	-	-	-	-	-	-	-		
<b>TOTAL REVENUES</b>	<b>8,810</b>	<b>119,048</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,031</b>	<b>5,659</b>	<b>21,331</b>		
<b>EXPENDITURES:</b>										
Judicial	-	-	-	-	-	-	-	-		
General Government	-	-	-	-	-	-	-	-		
Public Safety	5,171	154,145	-	425	-	1,798	-	52,347		
Public Works	-	-	-	-	-	-	-	-		
Health and Welfare	-	-	-	-	-	-	-	-		
Recreation and Cultural	-	-	-	-	-	-	-	-		
Capital Outlay	-	-	-	-	-	-	-	-		
Debt Service	-	-	-	-	-	-	-	-		
<b>TOTAL EXPENDITURES</b>	<b>5,171</b>	<b>154,145</b>	<b>-</b>	<b>425</b>	<b>-</b>	<b>1,798</b>	<b>-</b>	<b>52,347</b>		
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>3,639</b>	<b>(35,097)</b>	<b>-</b>	<b>(425)</b>	<b>-</b>	<b>233</b>	<b>5,659</b>	<b>(31,016)</b>		
<b>OTHER FINANCING SOURCES (USES):</b>										
Loan Proceeds	-	-	-	-	-	-	-	15,497		
Operating Transfers In	-	5,000	-	-	-	-	-	-		
Operating Transfers Out	-	-	-	-	-	-	-	-		
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES</b>	<b>3,639</b>	<b>(30,097)</b>	<b>-</b>	<b>(425)</b>	<b>-</b>	<b>233</b>	<b>5,659</b>	<b>(15,519)</b>		
<b>FUND BALANCES, OCTOBER 1</b>	<b>10,655</b>	<b>69,454</b>	<b>12</b>	<b>1,807</b>	<b>1,736</b>	<b>1,269</b>	<b>66,631</b>	<b>39,320</b>		
<b>FUND BALANCES, SEPTEMBER 30</b>	<b>\$ 14,294</b>	<b>\$ 39,357</b>	<b>\$ 12</b>	<b>\$ 1,382</b>	<b>\$ 1,736</b>	<b>\$ 1,502</b>	<b>\$ 72,290</b>	<b>\$ 23,801</b>		

Combining Statement of Revenues, Expenditures,  
and Changes in Fund Balance  
Nonmajor Governmental Funds  
Year Ended September 30, 2017

	Special Revenue Funds									
	Marine Patrol	Snowmobile Patrol	Parks and Rec. Ice Rink	Airport Authority	Solid Waste/ Recycling	Betsie Valley Trail Management	Soil Erosion	Land Reutilization Fund		
<b>REVENUES:</b>										
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Federal Sources	-	-	-	-	-	-	-	-		
State Sources	9,673	8,000	-	-	10,101	8,468	-	-		
Local Sources	-	2,700	2,000	-	-	-	-	-		
Charges for Services	-	-	-	-	270,065	-	20,940	13,248		
Refunds and Reimbursements	-	64	-	38,980	3,150	455	-	1,223		
Interest and Rentals	-	-	-	-	-	-	-	-		
Contributions	-	-	600	-	1,774	-	-	-		
Other Revenue	-	2,034	-	-	-	-	-	-		
<b>TOTAL REVENUES</b>	<b>9,673</b>	<b>12,798</b>	<b>2,600</b>	<b>38,980</b>	<b>285,090</b>	<b>8,923</b>	<b>20,940</b>	<b>14,471</b>		
<b>EXPENDITURES:</b>										
Judicial	-	-	-	-	-	-	-	-		
General Government	-	-	-	-	-	-	-	6,072		
Public Safety	12,376	11,525	-	-	-	-	-	-		
Public Works	-	-	-	38,396	284,315	-	17,650	-		
Health and Welfare	-	-	-	-	-	-	-	-		
Recreation and Cultural	-	-	2,600	-	-	16,590	-	-		
Capital Outlay	-	-	-	-	-	-	-	-		
Debt Service	-	-	-	-	-	-	-	-		
<b>TOTAL EXPENDITURES</b>	<b>12,376</b>	<b>11,525</b>	<b>2,600</b>	<b>38,396</b>	<b>284,315</b>	<b>16,590</b>	<b>17,650</b>	<b>6,072</b>		
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(2,703)</b>	<b>1,273</b>	<b>-</b>	<b>584</b>	<b>775</b>	<b>(7,667)</b>	<b>3,290</b>	<b>8,399</b>		
<b>OTHER FINANCING SOURCES (USES):</b>										
Loan Proceeds	-	-	-	-	-	-	-	-		
Operating Transfers In	3,850	9,000	-	-	-	-	-	10,000		
Operating Transfers Out	-	-	-	-	-	-	-	-		
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES</b>	<b>1,147</b>	<b>10,273</b>	<b>-</b>	<b>584</b>	<b>775</b>	<b>(7,667)</b>	<b>3,290</b>	<b>18,399</b>		
<b>FUND BALANCES, OCTOBER 1</b>	<b>-</b>	<b>664</b>	<b>17</b>	<b>-</b>	<b>62,964</b>	<b>17,083</b>	<b>25,680</b>	<b>38,354</b>		
<b>FUND BALANCES, SEPTEMBER 30</b>	<b>\$ 1,147</b>	<b>\$ 10,937</b>	<b>\$ 17</b>	<b>\$ 584</b>	<b>\$ 63,739</b>	<b>\$ 9,416</b>	<b>\$ 28,970</b>	<b>\$ 56,753</b>		

Combining Statement of Revenues, Expenditures,  
and Changes in Fund Balance  
Nonmajor Governmental Funds  
Year Ended September 30, 2017

Special Revenue Funds									
	Remonument- ation Survey Grant	GIS Information System	Animal Control	Building Department	Register of Deeds Automation	Homeland Security	911 Emergency Service	Dispatcher Training Grant	
<b>REVENUES:</b>									
Taxes	\$ -	\$ -	\$ 114,767	\$ -	\$ -	\$ -	\$ -	\$ -	-
Federal Sources	-	-	-	-	-	-	-	-	-
State Sources	22,713	-	-	219	-	-	-	-	8,514
Local Sources	-	-	-	-	-	-	-	-	-
Charges for Services	-	1,000	15,111	337,587	27,775	-	756,459	-	-
Refunds and Reimbursements	-	-	2,369	1,303	-	-	4,093	-	-
Interest and Rentals	-	-	-	-	215	-	-	-	-
Contributions	-	-	7,999	-	-	-	-	-	-
Other Revenue	-	-	-	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>22,713</b>	<b>1,000</b>	<b>140,246</b>	<b>339,109</b>	<b>27,990</b>	<b>-</b>	<b>760,552</b>	<b>-</b>	<b>8,514</b>
<b>EXPENDITURES:</b>									
Judicial	-	-	-	-	-	-	-	-	-
General Government	20,799	-	-	-	16,934	-	-	-	-
Public Safety	-	-	167,868	323,631	-	-	734,021	-	12,441
Public Works	-	-	-	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-	-	-	-
Recreation and Cultural	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>20,799</b>	<b>-</b>	<b>167,868</b>	<b>323,631</b>	<b>16,934</b>	<b>-</b>	<b>734,021</b>	<b>-</b>	<b>12,441</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>1,914</b>	<b>1,000</b>	<b>(27,622)</b>	<b>15,478</b>	<b>11,056</b>	<b>-</b>	<b>26,531</b>	<b>(3,927)</b>	
<b>OTHER FINANCING SOURCES (USES):</b>									
Loan Proceeds	-	-	-	-	-	-	-	-	-
Operating Transfers In	-	-	20,000	-	-	-	-	-	-
Operating Transfers Out	-	-	-	-	-	-	-	-	-
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES</b>	<b>1,914</b>	<b>1,000</b>	<b>(7,622)</b>	<b>15,478</b>	<b>11,056</b>	<b>-</b>	<b>26,531</b>	<b>(3,927)</b>	
<b>FUND BALANCES, OCTOBER 1</b>	<b>25,564</b>	<b>5,993</b>	<b>173,455</b>	<b>27,679</b>	<b>138,982</b>	<b>1,630</b>	<b>559,828</b>	<b>21,958</b>	
<b>FUND BALANCES, SEPTEMBER 30</b>	<b>\$ 27,478</b>	<b>\$ 6,993</b>	<b>\$ 165,833</b>	<b>\$ 43,157</b>	<b>\$ 150,038</b>	<b>\$ 1,630</b>	<b>\$ 586,359</b>	<b>\$ 18,031</b>	

Combining Statement of Revenues, Expenditures,  
and Changes in Fund Balance  
Nonmajor Governmental Funds  
Year Ended September 30, 2017

	Special Revenue Funds							
	Local Corrections Officer Training	Sheriff Forfeiture	Benzie Criminal Justice Training	Law Library	Commission on Aging	Child Care	Soldier's Relief	Veteran's Trust
<b>REVENUES:</b>								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 773,726	\$ -	\$ 47,433	\$ -
Federal Sources	-	-	-	-	-	-	-	-
State Sources	-	-	1,268	-	-	1,250	-	11,309
Local Sources	-	-	-	-	-	-	-	-
Charges for Services	6,675	-	-	5,000	-	-	-	-
Refunds and Reimbursements	-	-	-	28	-	12,399	-	-
Interest and Rentals	-	-	-	-	343	-	-	-
Contributions	-	-	-	-	-	-	-	-
Other Revenue	-	-	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>6,675</b>	<b>-</b>	<b>1,268</b>	<b>5,028</b>	<b>774,069</b>	<b>13,649</b>	<b>47,433</b>	<b>11,309</b>
<b>EXPENDITURES:</b>								
Judicial	-	-	-	20,469	-	-	-	-
General Government	-	-	-	-	-	-	-	-
Public Safety	9,138	821	3,101	-	-	-	-	-
Public Works	-	-	-	-	-	-	-	-
Health and Welfare	-	-	-	-	775,600	133,550	50,741	10,600
Recreation and Cultural	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>9,138</b>	<b>821</b>	<b>3,101</b>	<b>20,469</b>	<b>775,600</b>	<b>133,550</b>	<b>50,741</b>	<b>10,600</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(2,463)</b>	<b>(821)</b>	<b>(1,833)</b>	<b>(15,441)</b>	<b>(1,531)</b>	<b>(119,901)</b>	<b>(3,308)</b>	<b>709</b>
<b>OTHER FINANCING SOURCES (USES):</b>								
Loan Proceeds	-	-	-	-	-	-	-	-
Operating Transfers In	-	-	-	15,000	-	115,000	-	-
Operating Transfers Out	-	-	-	-	-	-	-	-
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES</b>	<b>(2,463)</b>	<b>(821)</b>	<b>(1,833)</b>	<b>(441)</b>	<b>(1,531)</b>	<b>(4,901)</b>	<b>(3,308)</b>	<b>709</b>
<b>FUND BALANCES, OCTOBER 1</b>	<b>18,581</b>	<b>5,025</b>	<b>9,248</b>	<b>1,647</b>	<b>329,841</b>	<b>16,677</b>	<b>73,991</b>	<b>4,311</b>
<b>FUND BALANCES, SEPTEMBER 30</b>	<b>\$ 16,118</b>	<b>\$ 4,204</b>	<b>\$ 7,415</b>	<b>\$ 1,206</b>	<b>\$ 328,310</b>	<b>\$ 11,776</b>	<b>\$ 70,683</b>	<b>\$ 5,020</b>

Combining Statement of Revenues, Expenditures,  
and Changes in Fund Balance  
Nonmajor Governmental Funds  
Year Ended September 30, 2017

	Special Revenue Funds					Debt Service Funds		
	CDBG Housing Grant	Light House	Brownfield Redevelopment Authority	Juvenile Justice	CDBG Grant	Clerk Tech. Fund	Government Center Addition	Maples Debt Millage
<b>REVENUES:</b>								
Taxes	\$ -	\$ -	1,223	\$ -	\$ -	\$ -	\$ -	\$ 750,939
Federal Sources	-	-	-	-	332,951	-	-	-
State Sources	-	-	-	15,000	-	-	-	-
Local Sources	-	-	750	-	-	-	-	-
Charges for Services	-	-	-	-	-	9,774	-	-
Refunds and Reimbursements	648	-	-	-	-	80	-	-
Interest and Rentals	145	-	-	-	-	24	108,902	885
Contributions	-	-	-	-	-	-	-	-
Other Revenue	41,258	-	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>42,051</b>	<b>-</b>	<b>1,973</b>	<b>15,000</b>	<b>332,951</b>	<b>9,878</b>	<b>108,902</b>	<b>751,824</b>
<b>EXPENDITURES:</b>								
Judicial	-	-	-	-	-	-	-	-
General Government	-	-	-	-	-	888	-	-
Public Safety	-	-	-	-	-	-	-	-
Public Works	-	-	25,734	-	332,951	-	-	-
Health and Welfare	28,627	-	-	15,570	-	-	29,468	-
Recreation and Cultural	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	83,343	520,779
<b>TOTAL EXPENDITURES</b>	<b>28,627</b>	<b>-</b>	<b>25,734</b>	<b>15,570</b>	<b>332,951</b>	<b>888</b>	<b>112,811</b>	<b>520,779</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>13,424</b>	<b>-</b>	<b>(23,761)</b>	<b>(570)</b>	<b>-</b>	<b>8,990</b>	<b>(3,909)</b>	<b>231,045</b>
<b>OTHER FINANCING SOURCES (USES):</b>								
Loan Proceeds	-	-	-	-	-	-	-	-
Operating Transfers In	-	-	42,182	2,000	-	-	-	-
Operating Transfers Out	-	-	-	-	-	-	-	(200,000)
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES</b>	<b>13,424</b>	<b>-</b>	<b>18,421</b>	<b>1,430</b>	<b>-</b>	<b>8,990</b>	<b>(3,909)</b>	<b>31,045</b>
<b>FUND BALANCES, OCTOBER 1</b>	<b>84,443</b>	<b>3,246</b>	<b>1,033</b>	<b>-</b>	<b>-</b>	<b>10,749</b>	<b>38,569</b>	<b>482,978</b>
<b>FUND BALANCES, SEPTEMBER 30</b>	<b>\$ 97,867</b>	<b>\$ 3,246</b>	<b>\$ 19,454</b>	<b>\$ 1,430</b>	<b>\$ -</b>	<b>\$ 19,739</b>	<b>\$ 34,660</b>	<b>\$ 514,023</b>

# County of Benzie, Michigan

**Combining Statement of Revenues, Expenditures,  
and Changes in Fund Balance  
Nonmajor Governmental Funds  
Year Ended September 30, 2017**

Capital Project Funds							
	Jail Reserve	Capital Improvements	Railroad Point	Equipment Replacement	Medical Care Facility Renovation	Building Authority	Totals
REVENUES:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,805,220
Federal Sources	-	-	-	-	-	-	332,951
State Sources	-	-	64,431	4,762	-	-	165,708
Local Sources	-	-	23,977	39,596	-	-	90,173
Charges for Services	-	-	-	17,822	-	-	1,486,976
Refunds and Reimbursements	-	-	-	11,616	-	-	78,505
Interest and Rentals	1,029	-	-	-	-	-	111,682
Contributions	-	-	-	16,765	-	-	37,979
Other Revenue	-	-	-	-	-	-	43,292
TOTAL REVENUES	1,029	-	88,408	90,561	-	-	4,152,486
EXPENDITURES:							
Judicial	-	-	-	-	-	-	20,469
General Government	-	-	-	-	-	-	44,693
Public Safety	-	-	-	-	-	-	1,488,808
Public Works	-	-	-	-	-	-	699,046
Health and Welfare	-	-	-	-	-	-	1,044,156
Recreation and Cultural	-	-	-	-	-	-	19,190
Capital Outlay	161,158	-	91,048	34,728	234,189	630	521,753
Debt Service	-	-	-	-	-	-	604,122
TOTAL EXPENDITURES	161,158	-	91,048	34,728	234,189	630	4,442,237
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(160,129)	-	(2,640)	55,833	(234,189)	(630)	(289,751)
OTHER FINANCING SOURCES (USES):							
Loan Proceeds	-	-	-	-	-	-	15,497
Operating Transfers In	-	-	-	6,990	200,000	-	429,022
Operating Transfers Out	-	-	-	-	-	-	(200,000)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(160,129)	-	(2,640)	62,823	(34,189)	(630)	(45,252)
FUND BALANCES, OCTOBER 1	353,935	6,745	10,026	58,072	151,913	9,958	2,961,723
FUND BALANCES, SEPTEMBER 30	\$ 193,806	\$ 6,745	\$ 7,386	\$ 120,895	\$ 117,724	\$ 9,328	\$ 2,916,491

Combining Statement of Net Position  
Nonmajor Enterprise Funds  
September 30, 2017

	Tax Admin	Tax Foreclosure	Sheriff Commissary	Totals
<b>ASSETS:</b>				
Cash and Equivalents -Unrestricted	\$ 54,360	\$ 829,387	\$ 2,135	\$ 885,882
<b>TOTAL ASSETS</b>	<u>\$ 54,360</u>	<u>\$ 829,387</u>	<u>\$ 2,135</u>	<u>\$ 885,882</u>
<b>LIABILITIES:</b>				
Accounts Payable	\$ -	\$ 600	\$ -	\$ 600
<b>TOTAL LIABILITIES</b>	<u>-</u>	<u>600</u>	<u>-</u>	<u>600</u>
<b>NET POSITION:</b>				
Unrestricted	<u>54,360</u>	<u>828,787</u>	<u>2,135</u>	<u>885,282</u>
<b>TOTAL NET POSITION</b>	<u>\$ 54,360</u>	<u>\$ 828,787</u>	<u>\$ 2,135</u>	<u>\$ 885,282</u>

# County of Benzie, Michigan

## Combining Statement of Revenues, Expenses, and Changes in Net Position - Nonmajor Enterprise Funds Year Ended September 30, 2017

	Tax Admin	Tax Foreclosure	Sheriff Commissary	Totals
<b>OPERATING REVENUES:</b>				
Charges for Services	\$ -	\$ 347,347	\$ 6,221	\$ 353,568
<b>TOTAL OPERATING REVENUES</b>	<b>-</b>	<b>347,347</b>	<b>6,221</b>	<b>353,568</b>
<b>OPERATING EXPENSES:</b>				
Personal Services	-	16,560	-	16,560
Other Supplies and Expenses	1,100	100,139	7,528	108,767
<b>Total Operating Expenses</b>	<b>1,100</b>	<b>116,699</b>	<b>7,528</b>	<b>125,327</b>
<b>OPERATING INCOME (LOSS)</b>	<b>(1,100)</b>	<b>230,648</b>	<b>(1,307)</b>	<b>228,241</b>
<b>NON-OPERATING REVENUES (EXPENSES)</b>				
Interest Income	-	1,354	-	1,354
<b>INCOME (LOSS) BEFORE TRANSFERS</b>	<b>(1,100)</b>	<b>232,002</b>	<b>(1,307)</b>	<b>229,595</b>
Transfer Out	-	(91,537)	-	(91,537)
<b>CHANGES IN NET POSITION</b>	<b>(1,100)</b>	<b>140,465</b>	<b>(1,307)</b>	<b>138,058</b>
<b>NET POSITION, OCTOBER 1</b>	<b>55,460</b>	<b>688,322</b>	<b>3,442</b>	<b>747,224</b>
<b>NET POSITION, SEPTEMBER 30</b>	<b>\$ 54,360</b>	<b>\$ 828,787</b>	<b>\$ 2,135</b>	<b>\$ 885,282</b>

**Combining Statement of Cash Flows**  
**Nonmajor Enterprise Funds**  
**Year Ended September 30, 2017**

	Tax Admin	Tax Foreclosure	Sheriff Commissary	Totals
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
Cash Received From Customers or Users	\$ -	\$ 347,947	\$ 6,221	\$ 354,168
Cash Payments to Suppliers	(1,100)	(116,699)	(7,528)	(125,327)
Net Cash Provided (Used) by Operating Activities	(1,100)	231,248	(1,307)	228,841
<b>CASH FLOWS FROM NON-CAPITAL AND RELATED FINANCING ACTIVITIES:</b>				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	(91,537)	-	(91,537)
Net Cash Provided (Used) by Non-Capital and Related Financing Activities	-	(91,537)	-	(91,537)
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>				
Interest Income	-	1,354	-	1,354
Net Cash Provided (Used) by Investing Activities	-	1,354	-	1,354
Net Increase (Decrease) in Cash	(1,100)	141,065	(1,307)	138,658
Cash and Equivalents at Beginning of Year	55,460	688,322	3,442	747,224
<b>Cash and Equivalents at End of Year</b>	<u>\$ 54,360</u>	<u>\$ 829,387</u>	<u>\$ 2,135</u>	<u>\$ 885,882</u>
<b>Reconciliation of Operating Income (Loss) to</b>				
<b>Net Cash Provided (Used) by Operating Activities:</b>				
Operating Income (Loss)	\$ (1,100)	\$ 230,648	\$ (1,307)	\$ 228,241
Changes in Assets and Liabilities:				
Decrease (Increase) in Assets:				
Due From Other Funds	-	600	-	600
<b>Net Cash Provided (Used) by Operating Activities</b>	<u>\$ (1,100)</u>	<u>\$ 231,248</u>	<u>\$ (1,307)</u>	<u>\$ 228,841</u>

## **Report on Compliance**

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**ANDERSON, TACKMAN & COMPANY, PLC**  
**CERTIFIED PUBLIC ACCOUNTANTS**

**KINROSS OFFICE**

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**MEMBER AICPA**  
**DIVISION FOR CPA FIRMS**

**MEMBER MACPA**

**OFFICES IN**  
**MICHIGAN & WISCONSIN**

**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***

Members of the Board of Commissioners  
County of Benzie, Michigan  
448 Court Place  
Beulah, Michigan 49617

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 Benzie, Michigan as of and for the year ended September 30, 2017, and the related notes to the financial statements, which collectively comprise the County of Benzie, Michigan's basic financial statements and have issued our report thereon dated March 19, 2018. Our report includes a reference to other auditors who audited the financial statements of the Benzie Transportation Authority, a discretely presented component unit, and the Medical Care Facility, a business-type activity, as described in our report on the County of Benzie, 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. The financial statements of the Medical Care Facility were not audited in accordance with *Government Auditing Standards*.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the County of Benzie, 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 Benzie, Michigan's internal control. Accordingly, we do not express an opinion on the effectiveness of the County of Benzie, 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.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs that we consider to be a significant deficiency listed as 2017-001.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the County of Benzie, Michigan's financial statements are free of 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* and which are described in the accompanying schedule of findings and questioned costs as item 2017-002.

### **County of Benzie, Michigan's Response to Findings**

The County of Benzie, Michigan's response to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. The County of Benzie, 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 & Company, PLC**  
**Certified Public Accountants**  
**Kincheloe, Michigan**

March 19, 2018



**ANDERSON, TACKMAN & COMPANY, PLC**  
**CERTIFIED PUBLIC ACCOUNTANTS**

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**MEMBER MACPA**

**OFFICES IN**  
**MICHIGAN & WISCONSIN**

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR  
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE  
REQUIRED BY THE UNIFORM GUIDANCE**

Members of the Board of Commissioners  
County of Benzie, Michigan  
448 Court Place  
Beulah, Michigan 49617

**Report on Compliance for Each Major Federal Program**

We have audited the County of Benzie, Michigan's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County of Benzie, Michigan's major federal programs for the year ended September 30, 2017. The County of Benzie, Michigan's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

The County of Benzie, Michigan's basic financial statements include the operations of the Benzie Transportation Authority, which received \$466,911 in federal awards, of which is not included in the County of Benzie, Michigan's schedule of expenditures of federal awards during the year ended September 30, 2017. Our audit, described below, did not include the operations of the Benzie Transportation Authority because they were engaged by other auditors to perform a separate financial audit and neither met the compliance requirements for a single audit in accordance with the Uniform Guidance, as expenditures of directly administered federal awards did not exceed \$750,000.

**Management's Responsibility**

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

**Auditor's Responsibility**

Our responsibility is to express an opinion on the compliance for each of the County of Benzie, Michigan's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County of Benzie, Michigan's compliance with those requirements and performing such other procedures, as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County of Benzie, Michigan's compliance.

### **Opinion on Each Major Federal Program**

In our opinion, the County of Benzie, Michigan complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2017.

### **Report on Internal Control Over Compliance**

Management of the County of Benzie, Michigan is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County of Benzie, Michigan's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County of Benzie, Michigan's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



**Anderson, Tackman and Company, PLC**  
**Certified Public Accountants**  
**Kincheloe, Michigan**

March 19, 2018

# County of Benzie, Michigan

## Schedule of Expenditures of Federal Awards For the Year Ended September 30, 2017

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Agency or Pass-Through Number</u>	<u>Federal Expenditures</u>
<b>U.S. DEPARTMENT OF HEALTH &amp; HUMAN SERVICES:</b>			
ADMINISTRATION FOR CHILDREN AND FAMILIES:			
Pass-through from State of Michigan Department of Human Services:			
Prosecuting Attorney - Child Support	93.563	CSPA-17-10002	\$ 19,891
Friend of the Court - Incentive	93.563	N/A	17,775
Foster Care - PA	93.658	PROFC	7,575
Total pass-through from State of Michigan Department of Human Services			45,241
Pass-through from Michigan Department of Community Health:			
Public Health Emergency Preparedness	93.069	NU90TP000528	99,716
Public Health Emergency Preparedness	93.074	NU90TP921906	28,452
Tuberculosis TB Control	93.116	1U52PS004693	100
Family Planning	93.217	GFPHPA050733 41	34,705
Immunization - IAP	93.268	H23 CCH522556	10,957
Immunization - Vaccines	93.268	H23 CCH522556	35,087
Immunization Billing Practice Infrastructure Enhancement	93.539	H23 IP000752	12,587
Medicaid Outreach	93.778	05 1205M15MAP	1,576
Medicaid Outreach	93.778	05 U05M15ADM	79,363
Medical Assistance Program	93.778	05 U05M15ADM	14,000
Childrens Special Health Care Services Outreach & Advocacy	93.778	05 U05M15ADM	8,244
Family Planning	93.994	B1MIMCHS	34,748
Total pass-through from Michigan Department of Community Health			359,535
Total U.S. Department of Health & Human Services			404,776
<b>U.S. DEPARTMENT OF AGRICULTURE:</b>			
Pass-through from Michigan Department of Community Health:			
Women with Infant Children Breastfeeding	10.557	W500342	15,793
Women with Infant Children Breastfeeding	10.557	IW100342	7,897
Women with Infant Children Migrant Services	10.557	IW100342	16,905
Women with Infant Children Resident Services	10.557	IW100342	118,288
Total U.S. Department of Agriculture			158,883
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:</b>			
Pass-through from MSHDA:			
CDBG Crystal Mountain Expansion	14.228	MSC-214072-EDJT	332,951
<b>U.S. DEPARTMENT OF TRANSPORTATION:</b>			
Pass-through from the Michigan Department of Transportation:			
State Administered Projects	20.205	N/A	371,940
<b>U.S. ENVIRONMENTAL PROTECTION AGENCY:</b>			
Pass-through from Michigan Department of Environmental Quality			
Public Drinking Water - Operator Assistance	66.468	FS975487-15	3,281
Public Drinking Water - Capacity Development	66.468	FS975487-15	450
Public Drinking Water - Source Water Assessment	66.468	FS975487-15	800
Total U.S. Environmental Protection Agency			4,531
<b>U.S. DEPARTMENT OF HOMELAND SECURITY:</b>			
Pass-through from Michigan Department of State Police,			
Emergency Management Division:			
Emergency Management Performance Grant (EMPG)	97.042	EMC-2017-EP-00001	4,774
2016 Homeland Security Grant	97.067	2009-SS-T9-0060	351
Total U.S. Department of Homeland Security			5,125
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>			<b>\$ 1,278,206</b>

See accompanying notes to schedule of expenditures of federal awards.

**NOTE A - BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the County of Benzie, Michigan and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements. For purposes of charging indirect costs to federal awards, the Organization has not elected to use the 10 percent de minimis cost rate as permitted by §200.414 of the Uniform Guidance.

**NOTE B - COGNIZANT AGENCY**

The County has not been assigned a cognizant agency. Therefore, the County is under the general oversight of the U.S. Department of Health and Human Services which provided the greatest amount of indirect federal funding to the County during 2017.

**NOTE C - FEDERAL GRANTS**

The Michigan Department of Transportation (MDOT) requires that all Road Commissions report all federal and state grants pertaining to their county. During the year ended September 30, 2017, the federal aid received and expended by the Road Commission was \$371,940 for contracted projects. Contracted projects are defined as projects performed by private contractors paid for and administrated by MDOT (they are included in MDOT's single audit). Local force account projects are projects where the Road Commissions perform the work and would be subject to single audit requirements if they expended \$750,000 or more. For 2017, Local Force Account projects amounted to zero.

**NOTE D - RECONCILIATION TO STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE**

The following is a reconciliation of the amounts reported on the basic financial statements to the Schedule of Expenditures of Federal Awards:

Total Federal per Financial Statements	
Revenues – Governmental Funds	\$ 383,317
Add: Component Unit Expenditures	<u>894,889</u>
Total Federal Revenue Recognized per Schedule of Expenditures of Federal Awards	<u>\$ 1,278,206</u>

Section I – Summary of Auditor’s Results

**Financial Statements**

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

Material weaknesses identified? No

Significant deficiencies identified  
that are not considered to be  
material weaknesses? Yes

Noncompliance material to financial  
statements noted? Yes

**Federal Awards**

Internal control over major programs:

Material weaknesses identified? No

Significant deficiencies identified  
that are not considered to be  
material weaknesses? No

Type of auditors' report issued on  
compliance for major programs: Unmodified

Any audit findings disclosed that are  
required to be reported in accordance  
with Title 2 (CFR) Part 200 Uniform  
Guidance? No

**Identification of Major Programs**

**CFDA NUMBERS**

**Name of Federal Program or Cluster**

93.069 Public Health Emergency Preparedness  
14.228 CDBG Crystal Mountain Expansion

Dollar threshold used to distinguish  
between type A and type B programs: \$750,000

Auditee qualified as low-risk auditee? No

Section II – Financial Statement Findings

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Internal Control Over Financial Reporting

*Significant Deficiencies*

Inability of Management to Prepare the Financial Statements in Accordance  
with Generally Accepted Accounting Principles

*Finding 2017-001*

Specific Requirement: Establishment and maintenance of internal control over the financial reporting process as defined by Statement on Auditing Standards Number 115.

Criteria: Internal controls should be in place to provide reasonable assurance to the County that management reports financial statements necessary to monitor and report annual and interim financial activity without auditor intervention.

Condition: Personnel responsible for financial reporting are not monitoring and reporting interim or annual financial activity without auditor intervention.

Effect: The effect of this condition places a reliance on the independent auditor as part of the County's internal controls over financial reporting.

Cause: Unknown.

Recommendation: The County should review and implement the necessary education and procedural activities to monitor and report annual financial activity.

Corrective Action Planned: The Administrator's office intends to work through the Board's Finance Committee to identify and lay out requirements for regular financial reporting.

- Contact Person(s) Responsible for Correction:  
Mitch Deisch, County Administrator

Section II – Financial Statement Findings (Continued)

*Significant Deficiencies – Noncompliance with State Statutes*

**Excess Expenditures Over Appropriations**

*Finding 2017-002*

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 September 30, 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 September 30, 2017, the County incurred expenditures in certain budgetary funds, which were in excess of the amount appropriated as follows:

	<u>Total Appropriations</u>	<u>Amount of Expenditures</u>	<u>Budget Variance</u>
General Fund:			
Public Safety	\$ 1,052,084	\$ 1,058,811	\$ (6,727)
Other Expenditures	1,332,441	1,406,392	(73,951)

Effect: The County has not complied with various State Statutes.

Cause: Unknown.

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

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:  
Mitch Deisch, County Administrator

Section III – Federal Award Findings and Questioned Costs

NONE.

**NONE.**

## **Additional Information**

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COUNTY OF BENZIE, MICHIGAN

ADDITIONAL INFORMATION

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**ANDERSON, TACKMAN & COMPANY, PLC**  
**CERTIFIED PUBLIC ACCOUNTANTS**

**KINROSS OFFICE**

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**MEMBER MACPA**

**OFFICES IN**  
**MICHIGAN & WISCONSIN**

**INDEPENDENT AUDITOR'S REPORT ON ADDITIONAL INFORMATION**

Members of the Board of Commissioners  
County of Benzie, Michigan  
448 Court Place  
Beulah, Michigan 49617

Our report on our audit of the basic financial statements of the County of Benzie, Michigan, as of and for the year ended September 30, 2017, appears on page 1. That audit was conducted for the purpose of forming opinions on the basic financial statements taken as a whole. The additional information listed on the following pages regarding the Municipal securities disclosure requirements of the Securities Exchange Commission (SEC) Rule 15c2-12 is presented for purposes of additional analysis and is not a required part of the basic financial statements, and accordingly, we express no opinion on it.

*Anderson Tackman Co. PLC*

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

March 19, 2018

**NOTE 1 - DEBT ISSUES APPLICABLE TO SEC RULE 15c2-12 DISCLOSURE REQUIREMENTS:**

Debt issues of \$1,000,000 or more sold on or after July 3, 1995 are applicable to SEC rule 15c2-12 disclosure requirements. As of September 30, 2017, the County has the following debt issues which apply to SEC Rule 15c2-12:

1. \$1,265,000 1998 Building Authority Bonds.
2. \$6,760,000 2013 Building Authority Bonds

**NOTE 2 - TABLES:**

The following tables are included in the debt issues and are required to be updated annually to comply with the Municipal Securities disclosure requirements of the SEC Rule 15c2-12:

**A. State Equalized Valuation:**

	50% of True Value	
2017	\$	1,693,278,917
2016		1,602,436,793
2015		1,595,021,895
2014		1,516,760,157
2013		1,455,041,795
2012		1,446,019,671
2011		1,488,154,893
2010		1,570,440,129
2009		1,771,098,199
2008		1,761,437,891
2007		1,731,154,154

Source: Benzie County

**B. Taxable Valuation:**

2017	\$	1,213,795,673
2016		1,160,540,117
2015		1,158,546,881
2014		1,131,377,921
2013		1,110,839,737
2012		1,099,298,583
2011		1,088,756,179
2010		1,097,564,619
2009		1,066,749,869
2008		1,063,669,558
2007		1,009,191,871

Source: Benzie County

NOTE 2 - TABLES: (Continued)

<u>2017 Breakdown by Use</u>	
Residential	90.36%
Commercial	6.41%
Industrial	.27%
Utility	1.39%
Agricultural	1.44%
Timber-Cutover	.13%
 TOTAL	 100.00%

<u>2017 Breakdown by Class</u>	
Real	97.60%
Personal	2.40%
 TOTAL	 100.00%

Source: Benzie County

C. County Tax Rates & Levies:

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
County Operating	3.4692	3.4919	3.5144	3.5144	3.5144
MCF Debt & Operations	0.9976	0.9976	1.0000	1.0000	1.0000
Commission on Aging	0.8500	0.6557	0.6600	0.6600	0.6600
Animal Control	0.0982	0.0975	0.0982	0.0982	0.0982
Ambulance	0.7948	0.8000	0.5795	0.5795	0.5795
Soldier Relief	0.0400	0.0400	0.0600	0.0600	0.0600
Conservation District	0.0986	0.0993	0.1000	0.1000	0.1000
TNT Operations	0.0986	0.0993	0.1000	.1000	-
Voted County (Jail)	<u>0.8883</u>	<u>0.8942</u>	<u>0.9000</u>	<u>0.9000</u>	<u>0.9000</u>
 TOTAL COUNTY	 7.3353	 7.1755	 7.0121	 7.0121	 6.9121
 Road Commission	 0.9871	 0.9936	 1.0000	 1.0000	 -
Traverse Bay Area I/S/D	<u>2.9234</u>	<u>2.9299</u>	<u>2.9312</u>	<u>2.9312</u>	<u>2.9312</u>
 TOTAL ALL JURISDICTIONS	 11.2458	 11.0990	 10.9433	 10.9433	 9.8433

The County's authorized operating tax rate is 5.2900 mills.

Source: Benzie County

**NOTE 2 - TABLES: (Continued)**

**D. Tax Collection Record:**

County of Benzie pays from a 100% Tax Payment Fund delinquent real property taxes of all municipalities in the County, including the County. Delinquent personal property taxes are negligible. The County's fiscal year begins October 1. County taxes are due July 1 and December 1 and become delinquent the following March 1.

<u>Year</u>	<u>Tax Levy</u>	<u>Amount</u>	<u>Real %</u>	<u>Personal %</u>
2017	\$ 41,526,215	\$ 39,499,746	95.12%	100%
2016	39,193,822	37,176,154	94.85%	100%
2015	39,084,549	37,092,170	94.90%	100%
2014	37,168,620	35,224,059	94.76%	100%
2013	36,683,813	34,538,205	94.15%	100%
2012	35,114,232	33,018,137	94.03%	100%
2011	34,501,022	32,246,500	93.46%	100%
2010	33,628,263	31,209,130	92.80%	100%
2009	33,698,452	31,360,953	93.10%	100%
2008	33,743,134	31,405,879	93.10%	100%
2007	32,640,547	30,340,896	93.00%	100%

\*\*Reflects only real property delinquencies and assumes 100% collection of personal property taxes.

Source: Benzie County

**E. General Fund Revenues and Expenditures:**

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Revenues & Transfers In	\$ 6,328,056	\$ 6,026,846	\$ 6,373,098	\$ 5,888,982
Expenditures & Transfers Out	<u>6,163,909</u>	<u>6,057,041</u>	<u>6,382,133</u>	<u>5,961,998</u>
Revenues over(under) expenditures	164,147	(30,195)	(9,035)	(73,016)
Beginning Fund Balance	<u>1,644,665</u>	<u>1,674,860</u>	<u>1,683,895</u>	<u>1,756,911</u>
ENDING FUND BALANCE	<u>\$ 1,808,812</u>	<u>\$ 1,644,665</u>	<u>\$ 1,674,860</u>	<u>\$ 1,683,895</u>

Source: Benzie County

NOTE 2 - TABLES: (Continued)

F. Debt Statement:

	<u>Gross</u>	<u>Self-Supporting or Portion Paid Directly by Benefited Municipalities</u>	<u>Net</u>
Direct Debt of County:			
Building Authority	\$ <u>5,610,000</u>	\$ <u>-</u>	\$ <u>5,610,000</u>

In addition to the above, the County issues self-supporting Limited  
Tax Delinquent Fund Tax Notes each year which mature in 1 to 3 years.

Per Capita County Net Direct Debt	\$ 321.05
Percent County Net Direct Debt to 2017 TV	0.47 %

OVERLAPPING DEBT OF COUNTY:

School Districts	\$ 6,641,856
Cities	1,336,000
Townships	-
Villages	550,484
Intermediate School Districts	<u>-</u>

Net Overlapping Debt	\$ <u>8,528,340</u>
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Net County and Overlapping Debt	\$ <u>14,138,340</u>
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Per Capita County Net Direct and Overlapping Debt	\$ 809.11
Percent Net Direct and Overlapping Debt to 2017 TV	1.17%

Source: County of Benzie and Municipal Advisory Council of Michigan



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**MICHIGAN & WISCONSIN**

**COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE**

Members of the Board of Commissioners  
County of Benzie, Michigan  
448 Court Place  
Beulah, MI 49617

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Benzie, Michigan for the year ended September 30, 2017, and have issued our report thereon dated March 19, 2018. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *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 the Uniform Guidance**

As stated in our engagement letter dated January 11, 2018, 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, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

In planning and performing our audit, we considered the County of Benzie, Michigan's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinions on the financial statements and not to provide assurance on the internal control over financial reporting. We also considered internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with the Uniform Guidance.

As part of obtaining reasonable assurance about whether the County of Benzie, Michigan's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, 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. Also, in accordance with the Uniform Guidance, we examined, on a test basis, evidence about the County of Benzie, Michigan's compliance with the types of compliance requirements described in the Uniform Guidance Compliance Supplement applicable to each of its major federal programs for the purpose of expressing an opinion on the County of Benzie, Michigan's compliance with those requirements. While our audit provides a reasonable basis for our opinion, it does not provide a legal determination on the County of Benzie, Michigan's compliance with those requirements.

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 and budgetary comparison schedules, which supplement(s) 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.

We have been engaged to report on combining fund financial statements and schedule of federal awards, 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.

We have not been engaged to report on the Securities Exchange Commission (SEC) section, which accompany the financial statements but are not RSI. Our responsibility with respect to this other information in documents containing the audited financial statements and auditor's report does not extend beyond the financial information identified in the report. We have no responsibility for determining whether this other information is properly stated. This other information will not be audited and we will not express an opinion or provide any assurance on it.

#### **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 January 11, 2018.

#### **Significant Accounting Policies**

##### ***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 Benzie, Michigan are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies were 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 in determining that it is reasonable in relation to the financial statements taken as a whole.
- Management's estimate of the accrued compensated absences is based on current hourly rates and policies regarding payment of sick and vacation banks.

- Management's estimate of the allowance for uncollectible accounts receivable is based on past experience and future expectations for collection of various account balances and has been determined to be \$18,398.
- Management's estimate of the Annual Required Contribution for OPEB Obligations and pension liabilities were based on various assumptions regarding life expectancies, inflation, premium increases, and investment rates.

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 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. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

#### ***Disagreement with Management***

For purposes of this letter, professional standards define a disagreement with management as 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 March 19, 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 as to determine 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***

### **Employee Deductions**

It was noted during our review of payroll that in one instance an employee was having an incorrect amount withheld from their paycheck based on the level of the benefit the employee had indicated on their deduction approval form. We recommend that all employee deductions be reviewed at least on yearly basis to ensure that deduction approval forms are up to date and that the deduction amounts in the payroll system agree to employee deduction approval form.

### **Employee Time Sheets**

It was noted during our review of payroll that on multiple instances that timesheet were missing employee authorization signatures. We recommend that all timesheets have authorization signatures for both the employee and their supervisor as an attestation to the time worked in the period.

### **Turst and Agency Fund**

Federal pilt payments have not been distributed during the past two years. We recommend that management distribute federal pilt funds as required.

### **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](http://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.

We were not engaged to report on the Securities Exchange Commission (SEC) section, which accompany the financial statements but are not RSI. We did not audit or perform other procedures on this other information and we do not express an opinion or provide any assurance on it.

### **Conclusion**

We would like to express our appreciation, as well as that of our staff, for the excellent cooperation we received while performing the audit. If we can be of assistance in implementing the above recommendation, please contact us.

This report is intended solely for the information and use of the Board of Commissioners, audit committee, management, federal 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 & Company, PLC**  
**Certified Public Accountants**  
**Kincheloe, Michigan**

March 19, 2018

**Benzie County**

**Resolution No. 2018-014**

**RESOLUTION AUTHORIZING MILLAGE ELECTION FOR BENZIE COUNTY  
ROADS AND HIGHWAYS MAINTENANCE AND REPAIR MILLAGE RENEWAL  
AND RESTORATION PROPOSAL  
AND CERTIFYING BALLOT LANGUAGE**

**WHEREAS**, the voters of Benzie County supported a 1.00 mill tax to fund local road improvements and primary road maintenance and improvements in the townships, cities and villages of the County in 2013, which was constitutionally reduced in 2017 to .9871 of one (1) mill, and that millage expired December 31, 2017, and

**WHEREAS**, the Benzie County Road Commission has requested that the County Board of Commissioners have a Road Improvements and Maintenance Millage Renewal and Restoration Proposal placed on the August 2018 Primary Ballot at the same level of millage previously approved in 2013; and

**WHEREAS**, the Board of Commissioners for the County of Benzie seeks to have the voters of said County determine whether or not they desire to continue to raise funds for the purposes of local road improvements and primary road maintenance and improvements in the townships, cities and villages of the County of Benzie, Michigan, by an ad valorem property tax levy of up to the same millage approved in 2013, being at 1.0000 (1) mill, for a period of five (5) years, 2018 through 2022, inclusive.

**NOW, THEREFORE, BE IT RESOLVED** that the following proposal be submitted to the qualified voters of the County of Benzie at the next State Primary Election to be held in the County on Tuesday, August 7, 2018:

**BENZIE COUNTY ROAD IMPROVEMENTS AND MAINTENANCE  
MILLAGE RENEWAL AND RESTORATION PROPOSAL**

For the sole purpose of continuing funding for local road improvements and primary road maintenance and improvements in the townships, cities and villages of the County of Benzie, Michigan, at the same millage level approved by the voters in 2013, shall the previously voted increase on the Constitutional limitation upon the total amount of taxes which may be assessed in one (1) year upon all property within the County of Benzie, Michigan, be renewed and continued at .9871 of one (1) mill, and shall the previously authorized reduced millage of .0129 of one (1) mill be restored, for a return to the previously voted total limitation increase of (1) mill (\$1.00 per \$1,000 taxable value), and be levied for a period of five (5) years, beginning in 2018 through 2022, inclusive?

If approved and levied in full, this millage will raise an estimated \$1,195,591.54 for Road Improvements and Maintenance within Benzie County in the first calendar year of the levy based on taxable value. In accordance with State law, the millage will be disbursed to the Benzie County Road Commission, the City of Frankfort, and the Villages of Benzonia, Beulah, Elberta, Honor, Lake Ann and Thompsonville; and a small portion of the millage may be captured by the City of Frankfort Downtown Development Authority and the Benzie County Brownfield Authority.

YES ☐

NO ☐

**BE IT FURTHER RESOLVED** that this question is hereby certified to the County Clerk.

**BE IT FURTHER RESOLVED** that all Public Officials of the County of Benzie, State of Michigan, and all Governmental units thereof, within such time as shall be required by law, are directed to perform all acts which shall be necessary to be performed in order to submit the above stated proposition to the duly qualified voters of the County at the State Primary Election to be held in the County on Tuesday, August 7, 2018.

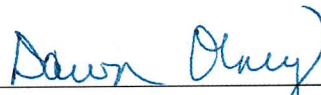
Ayes: Commissioners Carland, Griner, Jeannot, Money, Roelofs, Sauer and Warsecke

Nays: None

Absent: None



Gary Sauer, Chairman  
Benzie County Board of  
Commissioners



Dawn Olney, Clerk  
Benzie County

Dated: April 10, 2018

I CERTIFY THAT I am the County Clerk of Benzie County and that the foregoing is a correct copy of the resolution passed as therein set forth on the 10th day of April, 2018, by the Benzie County Board of Commissioners, and that the same is now in full force.

Dated: April 10, 2018



Dawn Olney, Benzie County Clerk

10:45

Dawn, can you please put me on the agenda to go into closed session on the above case for April 10.

MOTION TO GO INTO CLOSED SESSION

Motion by CS / BR to go into closed session to consult with our attorney regarding settlement in connection with the case of Karen Mallon v. Benzie County Board of Commissioners, File No. 18-10847-CZ pending in the Circuit Court for the County of Benzie pursuant to Section 8(e) of the Open Meetings Act since discussion in an open meeting will have a detrimental financial effect on the litigating position of Benzie County and its Board of Commissioners.

Supported by 2/3 roll call vote required to go into closed session.

Gregory R. Grant, Esq.

# Commissioner Report

# County Administrator's Report



448 Court Place • Beulah, MI 49617

Memo To: Board of Commission

From: Mitchell D. Deisch, Administrator

Date: April 4, 2018

Subject: Administrator Update 4/10/18 BOC Meeting

1. **April 10, 2018 Calendar-** Attached is the calendar of events for April 2018.
2. **Finance Manger Update** – On Tuesday April 3, 2018 the Finance/IT Manager Interview team meet. The Interview team consists of Treasurer Michelle Thompson, Commissioners Sauer, Carland and Jeannot, Manistee County Treasurer/finance Director Russ Pomeroy and the County Administrator. Mr. Pomeroy was unable to attend the meeting due to a schedule conflict.  
  
The primary focus of the meeting was to discuss the 4 applications that have been received and decide how we move forward. After discussing the 4 applications, the interview team discussed the need to alter the Position Advertisement to de-emphasis the IT portion of the job responsibilities. The IT responsibilities are essentially to supervise the IT vendor of Record Contract.  
  
Thus the interview team concluded that we will revise the position advertisement and re-post to increase the number of applicants applying for the position. This re-advertising will start in early April, with a new deadline for applying for the position on Friday April 27, 2018. The revised position advertisement is attached.  
  
Currently Deputy Administrator Maridee Cutler is handling the day to day supervision of the IT contract with IT Right. Ms. Cutler also was the primary contact that oversaw the entire new phone installation. Our office is redrafting Ms. Cutler's job description based upon the re-organizing of the County Administrators Office to focus on Human Resource, Accounts Payable and Payroll. Based upon her currently handling all IT related matters, I am strongly leaning toward incorporating the IT supervision in her new job description.
3. **Take Home Vehicle Policy** – As directed by the BOC, I am working on the draft Take Home Vehicle Policy. I was hoping to receive several draft policies from other municipalities, but whereas many municipalities allow take home vehicles, it does not appear that they have put it in writing. Attached is the first draft of the policy.
4. **Union Negotiations** – On Thursday March 23, 2018 I meet with Labor Attorney Matt Nordfjord about the upcoming 5 union collective bargaining unit contracts that will expire on 9/30/18. We are collecting data to assist in the negotiations and will be sending out letters to commence negotiations in the spring 2018. Commissioner Roelofs will be serving as the Commissioner Liaison throughout these negotiations.

RECEIVED

APR 04 2018

DAWN OLNEY  
BENZIE COUNTY CLERK  
BEULAH, MI 49617

5. **TPOAM Letter of Understanding** – Recently the BOC and all 5 elected officials have approved a LOU with Ms. Karen Mallon to join the TPOAM union. It was identified that while all parties have approved the LOU, there was an error regarding the pay step Ms. Mallon should have been placed in. Currently the Labor Attorney is working with the TPOAM Businesses Agent to seek options to address the situation. More to follow.

# April 2018

**\*Please note that all scheduled meeting dates, times and locations are subject to change. Last Updated 4/4/18.**

April 2018							May 2018						
Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa
1	2	3	4	5	6	7	6	7	8	9	10	11	12
8	9	10	11	12	13	14	13	14	15	16	17	18	19
15	16	17	18	19	20	21	20	21	22	23	24	25	26
22	23	24	25	26	27	28	27	28	29	30	31		

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
Apr 1	2 9:00am Veterans Council 10:00am NMRE SUD	3 9:00am BOC 1:30pm COTW (HR & Technology) 4:30pm BVT	4 9:30am Road Comm. 1:30pm Animal Welfare	5 9:30am Area Agency on Aging	6	7
8	9 5:00pm Networks Northwest	10 9:00am BOC 1:30pm COTW (HR & Technology) 4:30pm BVT	11 9:30am Road Comm. 1:30pm Animal Welfare	12 9:00am Centra Wellness 10:00am MAC WC Fund 6:00pm Planning Comm.	13	14 9:30am Point Betsie
15	16 9:45am Northern MI Counties (Grayling) 2:00pm Local Emerg. Plan. Comm.	17 3:30pm EMS Advisory	18 8:00am Chamber 8:30am Land Bank 1:00pm NW MI Act. 4:00pm Cons. District 4:30pm BSR	19 9:00am BA 12:30pm NW MI Comm. Act. Agency (TC) 3:00pm Joint Court 7:00pm FCCAA	20 11:00am BRA/EDC	21
22	23 5:00pm Park and Rec	24 9:00am BOC 10:00am DHHS 1:30pm COTW (B&G /Finance) 4:00pm AES	25 9:30am HSCB	26 8:00am GT Vet. Affairs (TC) 9:30am Road 4:00pm Health Dept. 7:00pm Local Planning	27	28
29	30	May 1	2	3	4	5

# **Benzie County**

## **Finance Manager Posting**

Located along the Lake Michigan shoreline in beautiful Northwest Michigan, Benzie County is looking for a highly skilled, motivated and energetic individual to become Benzie County's first Finance Manager. This position will directly oversee all aspects of the County budgeting process, GAAP & GASB compliance and will serve as the financial fiduciary including financial forecasting for Benzie County. This position reports directly to the County Administrator and works closely with the Board of Commissioners and the Finance Committee. The ideal candidate will possess excellent written and communication skills along with being able to handle all aspects of the fast paced environment providing financial related services to Benzie County.

To be considered for this position the required qualifications will be a bachelor's degree in accounting, finance or similar related field and 3 years progressive experience in accounting and financial management. The preferred requirements will be a bachelor's degree in accounting, finance or similar related field and have at least 5 years of progressive experience in accounting and financial management. Governmental accounting or a background in analytical financial analysis is desirable.

Compensation will include a competitive salary range of \$50-\$55,000 (DOQ) and strong benefit package including both health insurance and retirement.

Please submit your letter of interest and resume to the Benzie County Administrator's office, Benzie County Governmental Center, 448 Court Place, Beulah, MI 49617 no later than Friday April 27, 2018.

For more information about the Finance Manager position or to receive a job description, please contact Benzie County Administrator Mitchell Deisch at 231-882-0558 or [mdeisch@benzieco.net](mailto:mdeisch@benzieco.net).

Benzie County is an equal opportunity employer and does not discriminate on the basis of race, color, national origin, sex, disability or age.

# **BENZIE COUNTY**

## **TAKE HOME VEHICLE POLICY**

### **Purpose:**

The purpose of this policy is to identify when it is appropriate for a county employee to take home a county owned vehicle in order to expedite the response time to respond to emergency or after hour calls for service.

### **Who Does this Policy Impact:**

All non-union and non-elected employees in Benzie County. Elected county officials may choose to use this policy for their employees.

### **Regulations:**

1. The assigned vehicle is to be operated only to and from work during normal working hours or on official businesses. The vehicle is not to leave the county unless specifically agreed to by the County Administrator. The county vehicle will not be used for personnel businesses.
2. The County Administrator must approve all cases where a county vehicle is taken home. A documented report will be filed to determine the length of the time the vehicle can be taken home.
3. You are not to operate the assigned vehicle after consuming alcohol or drugs, except for those medications prescribed to you by your physician.
4. The assigned vehicle is to be kept clean inside and outside and well maintained.
5. The personnel assigned to the vehicle, will be in the vehicle responding to a call or at their assigned office location at the start of their shift.
6. The Take Home Vehicle Policy can be revoked at any time.

\_\_\_\_\_  
Employee

\_\_\_\_\_  
County Administrator

Date: \_\_\_\_\_

Date: \_\_\_\_\_

# **FINANCE REPORT**

**Finance Issues:**

Approval of the payment of bills from March 29, 2018 to April 10, 2018 in the amount of \$1,372,401.74.

- 2018 Foreclosures: 8 parcels, including one home, one building, and 6 vacant parcels.  
All are in villages, except two parcels.
- 2018 Forfeitures: 215, down over 40 parcels from last year. This is great!
- 2018 Delinquency: Down approx. \$200,000, as compared to last year

I will have the Tax Collection Report in your boxes before your next meeting. These reports will be sent to the townships later this week with their delinquent tax payout.

CASH SUMMARY BY FUND FOR BENZIE COUNTY  
FROM 10/01/2017 TO 04/10/2018  
FUND: ALL FUNDS  
CASH ACCOUNTS

Fund	Description	Beginning Balance 10/01/2017	Total Debits	Total Credits	Ending Balance 04/10/2018
101	GENERAL FUND	1,320,969.13	4,767,054.23	6,307,554.89	(219,531.53)
201	BENZIE COUNTY ROAD COMMISSION	1,186,944.38	3,710,612.69	3,109,226.95	1,788,330.12
205	TNT OFFICER MILLAGE FUND	41,544.01	175,863.47	110,605.77	106,801.71
206	SHERIFF'S K-9 FUND	16,726.35	3,747.99	7,495.98	12,978.36
207	SHERIFF'S RESERVES FUND	11.64	0.00	0.00	11.64
208	SHERIFF'S DIVE TEAM FUND	1,382.00	0.00	0.00	1,382.00
211	D.A.R.E. FUND	1,736.17	0.00	0.00	1,736.17
212	BENZIE KIDS	1,502.38	376.00	152.00	1,726.38
213	JAIL OPERATIONS FUND	95,783.42	1,974,076.48	1,606,305.07	463,554.83
214	EMERGENCY MEDICAL SERVICES (EMS) FUN	130,256.30	2,629,216.64	2,073,244.12	686,228.82
215	FRIEND OF THE COURT FUND	72,290.04	2,740.88	0.00	75,030.92
216	SEASONAL ROAD PATROL FUND	24,519.78	2,657.26	3,456.52	23,720.52
217	SNOWMOBILE PATROL FUND	10,936.81	9,853.75	12,720.43	8,070.13
218	PARKS & REC - ICE RINK	16.69	2,500.00	2,500.00	16.69
219	AIRPORT AUTHORITY FUND	1,490.54	31,229.99	45,899.42	(13,178.89)
220	MARINE PATROL FUND	1,659.99	3,172.36	3,899.58	932.77
221	BENZIE-LEELANAU DIST HEALTH DEPT FUN	179,705.39	1,427,792.47	1,443,453.69	164,044.17
228	SOLID WASTE/RECYCLING FUND	83,145.58	403,217.59	188,607.96	297,755.21
230	BETSIIE VALLEY TRAIL MANAGEMENT FUND	5,309.38	19,084.56	21,232.36	3,161.58
231	SOIL EROSION (SESSC) FUND	30,570.00	14,947.00	12,824.00	32,693.00
235	CDBG GRANTS	0.00	0.00	0.00	0.00
241	LAND BANK AUTHOITY FUND	56,752.80	56,387.23	334.38	112,805.65
243	BROWNFIELD REDEVELOPMENT AUTHORITY F	21,315.93	3,128.39	3,724.50	20,719.82
244	E.D.C. ENTERPRISE FUND	2,430.71	30,663.94	29,854.08	3,240.57
245	REMONUTATION/SURVEY GRANT FUND	27,478.47	38,056.00	52,464.00	13,070.47
246	GIS INFORMATION SYSTEM	6,993.28	50.00	0.00	7,043.28
247	ANIMAL CONTROL FUND	169,560.82	249,244.11	192,635.46	226,169.47
249	BUILDING DEPARTMENT FUND	71,178.93	332,688.78	352,760.92	51,106.79
256	REG OF DEEDS AUTOMATION FUND	150,038.16	32,152.50	36,790.92	145,399.74
258	HOMELAND SECURITY GRANTS	1,629.99	0.00	0.00	1,629.99
260	CPL CLERK TECHNOLOGY FUND	19,738.57	6,043.59	229.42	25,552.74
261	911 EMERGENCY SERVICE FUND	414,266.94	730,190.18	694,069.19	450,387.93
262	DISPATCHER TRAINING FUND	18,031.41	9,195.02	10,504.04	16,722.39
263	LOCAL CORRECTION OFFICER'S TRAINING	16,117.72	8,281.30	13,762.60	10,636.42
264	SHERIFF FORFEITURE FUND	4,582.79	1,826.22	2,104.76	4,304.25
265	JUSTICE TRAINING (302) FUND	7,415.24	5,678.62	8,482.94	4,610.92
269	LAW LIBRARY FUND	1,375.75	19,460.14	18,920.28	1,915.61
276	COMMISSION ON AGING MILLAGE FUND	328,311.12	1,551,565.15	1,037,514.75	842,361.52
284	REVENUE SHARING RESERVE FUND	0.00	0.00	0.00	0.00
285	POINT BETSIE LIGHHOUSE FUND	3,246.36	0.00	0.00	3,246.36
292	CHILD CARE FUND	36,210.59	229,476.86	257,090.68	8,596.77
293	VETERAN'S RELIEF FUND	71,083.78	89,368.30	77,402.18	83,049.90
294	VETERANS TRUST FUND	5,019.63	5,019.63	10,039.26	0.00
295	VETERAN'S MEMORIAL FUND	0.00	58,371.44	890.74	57,480.70
296	JUVENILE JUSTICE FUND	746.17	14,383.51	16,591.88	(1,462.20)
310	GOVERNMENT CENTER ADDITION DEBT FUND	34,660.13	54,800.90	2,927.50	86,533.53
312	MAPLES DEBT/MILLAGE FUND	514,023.08	775,164.41	295,427.96	993,759.53
371	JAIL RESERVE FUND	238,205.78	94,579.48	180,607.20	152,178.06

CASH SUMMARY BY FUND FOR BENZIE COUNTY  
 FROM 10/01/2017 TO 04/10/2018  
 FUND: ALL FUNDS  
 CASH ACCOUNTS

Fund	Description	Beginning Balance 10/01/2017	Total Debits	Total Credits	Ending Balance 04/10/2018
401	CAPITAL IMPROVEMENT FUND	6,744.62	0.00	0.00	6,744.62
412	MCF RENOVATIONS FUND	141,441.09	511,557.08	609,647.66	43,350.51
415	RAILROAD POINT	10,199.12	7,913.10	5,626.20	12,486.02
425	EQUIPMENT REPLACEMENT FUND	121,483.67	149,692.45	142,504.04	128,672.08
512	MEDICAL CARE FACILITY FUND	1,290,631.62	5,197,590.03	5,207,996.77	1,280,224.88
516	DELINQUENT TAX REVOLVING FUND	4,494,666.88	3,003,955.30	3,860,570.87	3,638,051.31
532	TAX FORECLOSURE FUND	829,387.05	90,073.54	93,190.04	826,270.55
535	CDBG HOUSING GRANT FUND	97,971.54	111,508.60	168,113.30	41,366.84
569	BUILDING AUTHORITY	9,957.94	3,074.19	6,148.38	6,883.75
595	COMMISSARY/CONCESSION FUND-JAIL	2,135.55	1,380.01	1,873.08	1,642.48
616	TREASURER'S TAX ADMINISTRATION FUND	54,360.25	1,100.00	2,200.00	53,260.25
701	GENERAL AGENCY FUND	2,294,638.65	4,892,987.17	5,763,551.74	1,424,074.08
704	PAYROLL CLEARING FUND	21,039.19	1,247,664.67	1,125,586.46	143,117.40
721	LIBRARY PENAL FINE FUND	40,361.24	35,542.06	0.00	75,903.30
764	SHERIFF'S INMATE TRUST FUND	347.85	110,401.86	47,351.37	63,398.34
775	SUMMER TAX COLLECTION FUND	0.00	0.00	0.00	0.00
TOTAL - ALL FUNDS		14,842,280.39	34,938,359.12	35,278,668.29	14,501,971.22

**BILLS TO BE APPROVED April 10, 2018**

Motion to approve Vouchers in the amount of:

\$ 102,511.30 General Fund (101)  
\$ 24,416.18 Jail Fund (213)  
\$ 13,923.72 Ambulance Fund & ALS (214)  
\$ 6,220.34 Funds 105-238  
\$ 1,885.99 ACO Fund (247)  
\$ 41,934.84 Building (249)  
\$ 13,338.36 Dispatch 911 Fund (261)  
\$ 12,198.80 Funds 239-292  
\$ 1,140,028.87 Funds 293-640  
\$ 15,943.34 701 Fund  
\$ - Trust and Agency Funds & MSU Trust and Agency Fund (702-771)

\$ 1,372,401.74

**RECEIVED**

**APR 06 2018**

DAWN OLNEY  
BENZIE COUNTY CLERK  
BEULAH, MI 49617

**March 30, 2018 - April 6, 2018**

[illegible]

206-K-9 Fund  
207-Sheriff Reserve's  
208-Dive Team  
209-Resource Officer  
210-Benzie Kids  
211-D.A.R.E. Fund  
215-FOC

230-BVTMC  
232-Planning/Zoning  
235-CBDG  
238-EDC  
245-Remonumentation  
256-Reg of Deeds  
262-911-Training

269-Law Library  
270-Platte River Bridge  
271-Housing Grant  
276-Council on Aging  
285-Pt. Beisie Lighthouse  
292-Child Care Fund  
293-Soldiers Relief Fund

310-Gov't Ctr Addition-Debt  
315-Benzie Leelanau Health  
321-Jail Bond  
371-Jail Bldg Debt Millage  
425-Equipment Replace

GL Number	Inv. Line Desc	Vendor	Invoice Desc.	Invoice	Due Date	Amount	Check
Fund 101 GENERAL FUND							
Dept 101 BOARD OF COMMISSIONERS							
101-101-727.00	OFFICE SUPPLIES	OLNEY, DAWN	MILEAGE AND MEALS FOR DAWN AND LUC 3/9 TO 3/12	MILEAGE	03/29/18	2.99	64464
101-101-860.00	TRAVEL	CARLAND, CUSTER C.	MILEAGE FOR 3/5/18-3/28/18	MILEAGE MARCH	03/29/18	76.85	64420
101-101-860.00	TRAVEL	WARSECKE, EVAN	MILEAGE FOR MARCH 2018	MILEAGE MARCH	03/29/18	17.99	64496
101-101-860.00	TRAVEL	GRINER, ROGER	TRAVEL FOR MARCH 2016	MARCH 2016	04/05/18	283.40	64545
101-101-860.00	TRAVEL	JEANNOT, ART	MARCH 2018 TRAVEL	MARCH 2018	04/05/18	32.70	64555
101-101-860.00	TRAVEL	MONEY, TERRY	TRAVEL FOR MARCH 2018	MARCH 2018	04/05/18	19.62	64567
101-101-860.00	TRAVEL	ROLOFS, ROBERT	FEB/MARCH 2018 TRAVEL	FEB/MARCH	04/05/18	88.29	64585
101-101-860.00	TRAVEL	SAUER, GARY	TRAVEL FOR MARCH 2018	MARCH 2018	04/05/18	139.52	64587
Total For Dept 101 BOARD OF COMMISSIONERS						661.36	
Dept 131 CIRCUIT COURT							
101-131-702.00	CIR CT JUDGE	MANISTEE COUNTY - ADM	SHARED EXPENSES FOR FEBRUARY 2018	FEBRUARY 2018	03/29/18	1,524.13	64453
101-131-702.03	CIR CT ADMIN SAL	MANISTEE COUNTY - ADM	SHARED EXPENSES FOR FEBRUARY 2018	FEBRUARY 2018	03/29/18	1,791.83	64453
101-131-704.00	WAGES-COURT REPORTER	MANISTEE COUNTY - ADM	SHARED EXPENSES FOR FEBRUARY 2018	FEBRUARY 2018	03/29/18	1,731.77	64453
101-131-704.01	WAGES - ADR CLERK	MANISTEE COUNTY - ADM	SHARED EXPENSES FOR FEBRUARY 2018	FEBRUARY 2018	03/29/18	1,299.63	64453
101-131-704.02	WAGES-CLERICAL ASSISTANT	MANISTEE COUNTY - ADM	SHARED EXPENSES FOR FEBRUARY 2018	FEBRUARY 2018	03/29/18	1,027.69	64453
101-131-712.00	WAGES - RESEARCH ATTORNE	MANISTEE COUNTY - ADM	SHARED EXPENSES FOR FEBRUARY 2018	FEBRUARY 2018	03/29/18	967.73	64453
101-131-725.00	COST OF FRINGE BENEFITS	MANISTEE COUNTY - ADM	SHARED EXPENSES FOR FEBRUARY 2018	FEBRUARY 2018	03/29/18	4,969.78	64453
101-131-802.00	TRANSCRIPTS	MANISTEE COUNTY - ADM	SHARED EXPENSES FOR FEBRUARY 2018	FEBRUARY 2018	03/29/18	580.20	64453
101-131-813.00	PROBATION EXPENSES	JACKPINE BUSINESS CEN	BOOK - PROBATION	426001-0	03/29/18	61.99	64445
101-131-860.00	TRAVEL	QJAGLIA, VINCENT	2/1/18 THROUGH 3/7/18 MILEAGE	MILEAGE	03/29/18	284.92	64471
101-131-860.00	TRAVEL	FELICZAK, KAREN	MARCH 21, 2018 MILEAGE	MARCH MILEAGE	04/05/18	37.06	64537
101-131-962.00	JIS RELATED COSTS	MANISTEE COUNTY - ADM	SHARED EXPENSES FOR FEBRUARY 2018	FEBRUARY 2018	03/29/18	638.08	64453
Total For Dept 131 CIRCUIT COURT						14,914.81	
Dept 136 DISTRICT COURT							
101-136-702.07	SPECIAL JUDGE	HON. JAMES M. BATZER	ASSIGNMENT	DC90	04/05/18	358.75	64547
101-136-727.00	OFFICE SUPPLIES	OFFICE DEPOT	ENVELOPES	113865009001	03/29/18	200.95	64463
101-136-727.00	OFFICE SUPPLIES	MCCARDEL WATER CONDIT	WATER / APRIL RENTAL	44-3059	04/05/18	16.75	64563
101-136-805.00	COURT APPOINTED ATTORNEY	HUFT, DAVID G.	ATTY T VANHORN / L DENUNE	DC88	04/05/18	500.00	64549
101-136-805.00	COURT APPOINTED ATTORNEY	SMITH, MICHAEL LAWRE	LAWSON / HAMILTON / BECKOWITZ / MA	DC89	04/05/18	1,250.00	64591
101-136-805.00	COURT APPOINTED ATTORNEY	STIG-NIELSEN, FREDERI	T ERIKSON	17-152-FY	04/05/18	250.00	64596
101-136-805.00	COURT APPOINTED ATTORNEY	WILLIAMS, JESSE	T NOVACK	DC94	04/05/18	250.00	64613
101-136-806.00	SCREENING FEES	OPEN DOOR ASSESSMENTS	T VANHORN	DC87	03/29/18	95.00	64465
101-136-853.00	CELLULAR PHONES	VERIZON WIRELESS	CELLULAR PHONES FOR MARCH 2018	3/27/18	03/29/18	96.02	64488
101-136-860.00	TRAVEL	HON. JAMES M. BATZER	ASSIGNMENT	DC90	04/05/18	35.43	64547
101-136-900.00	PRINTING & PUBLISHING	TARGET INFORMATION MA	ADVICE OF RIGHTS FORMS	285321	03/29/18	44.96	64482
101-136-955.00	STAFF DEVELOPMENT/CONFER	BENZIE COUNTY CLERK	NOTARY PUBLIC - K LONG-MILLER	DC91	04/05/18	10.00	64515
101-136-955.00	STAFF DEVELOPMENT/CONFER	STATE OF MICHIGAN	NOTARY - KIM LONG MILLER	DC92	04/05/18	10.00	64595
101-136-955.00	STAFF DEVELOPMENT/CONFER	VISA-KIM NOWAK	SOBRIETY COURT CONF - GRAND RAPIDS	DC93	04/05/18	571.30	64607
101-136-962.20	JIS RELATED COSTS	JUDICIAL MANAGEMENT SY	MSP FIPS SOFTWARE	DC95	04/05/18	275.00	64557
101-136-970.00	EQUIPMENT	MANISTEE COUNTY - ADM	SHARED EXPENSES FOR FEBRUARY 2018	FEBRUARY 2018	03/29/18	448.28	64453
Total For Dept 136 DISTRICT COURT						4,412.44	
Dept 141 FRIEND OF THE COURT							
101-141-964.10	REIMBURSEMENT TO MANISTE	MANISTEE COUNTY FOC	SHARED EXPENSES FOR FOC FEBRUARY 2	FEBRUARY 2018	03/29/18	10,715.05	64454
Total For Dept 141 FRIEND OF THE COURT						10,715.05	
Dept 142 JUVENILE DIVISION							
101-142-704.01	SALARY-JV DIRECTOR SALAR	MANISTEE COUNTY - ADM	SHARED EXPENSES FOR FEBRUARY 2018	FEBRUARY 2018	03/29/18	2,091.85	64453
101-142-804.00	RECORDING SERVICES	NAT COURT RECORDING &	RECORDING SERVICES	3/19/18	03/29/18	200.00	64455
101-142-957.40	NON REIMBURSABLE EXPENSE	EMS TETHER	IHC TETHERS & BROKEN TETHER	22399 & 22398	03/29/18	408.25	64434
101-142-957.40	NON REIMBURSABLE EXPENSE	HOUSTON, KATHI	REIM FOR VOLUNTEER MEETING SUPPLIE	4/2/18	04/05/18	13.09	64548

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Fund 101 GENERAL FUND							
Dept 142 JUVENILE DIVISION							
101-142-970.00	EQUIPMENT	UNIFI EQUIPMENT FINAN	COPIER LEASE	369143	03/29/18	78.15	64487
			Total For Dept 142 JUVENILE DIVISION			2,791.34	
Dept 148 PROBATE COURT							
101-148-727.00	OFFICE SUPPLIES	OFFICE DEPOT	ENVELOPES	113865009001	03/29/18	200.95	64463
101-148-727.00	OFFICE SUPPLIES	MCCARDEL WATER CONDIT	WATER / APRIL RENTAL	44-3059	04/05/18	16.75	64563
101-148-805.00	COURT APPOINTED ATTORNEY	BAILEY LAW OFFICE PLL	T PECK / P THOMASON	759 & 760	03/29/18	225.00	64415
101-148-805.00	COURT APPOINTED ATTORNEY	HUFT, DAVID G. ATTY	C MCKEEN, LII	PC93	03/29/18	100.00	64443
			Total For Dept 148 PROBATE COURT			542.70	
Dept 172 ADMINISTRATOR							
101-172-727.00	OFFICE SUPPLIES	VISA=MITCHELL DEISCH	APRIL 2016 VISA, OFFICE SUPPLIES/T	APRIL 2016	04/05/18	92.77	64608
101-172-860.00	TRAVEL	VISA=MITCHELL DEISCH	APRIL 2016 VISA, OFFICE SUPPLIES/T	APRIL 2016	04/05/18	23.00	64608
			Total For Dept 172 ADMINISTRATOR			115.77	
Dept 215 COUNTY CLERK							
101-215-727.00	OFFICE SUPPLIES	NUGENT HARDWARE	PADLOCKS FOR FILE CABINETS	147687/147618	03/29/18	23.99	64462
101-215-727.00	OFFICE SUPPLIES	VISA=DAWN OLNEY	FILE CABINET LOCKING BARS & PADLOC	4083766	03/29/18	73.14	64490
101-215-860.00	TRAVEL	OLNEY, DAWN	MILEAGE AND MEALS FOR DAWN AND LUC	3/9 TO 3/12	03/29/18	213.37	64464
101-215-955.00	CONVENTIONS & MEETINGS	VISA=DAWN OLNEY	DAWN & LUCY QVF COMPLETE TRAINING	63719647&602477	03/29/18	220.48	64491
101-215-961.00	TRAINING & SCHOOLS	OLNEY, DAWN	MILEAGE AND MEALS FOR DAWN AND LUC	3/9 TO 3/12	03/29/18	49.79	64464
			Total For Dept 215 COUNTY CLERK			580.77	
Dept 253 COUNTY TREASURER							
101-253-727.00	OFFICE SUPPLIES	JACKPINE BUSINESS CEN	OFFICE SUPPLIES	426766-0	04/05/18	17.99	64553
101-253-727.00	OFFICE SUPPLIES	JACKPINE BUSINESS CEN	OFFICE SUPPLIES	426749-0	04/05/18	239.49	64553
101-253-727.00	OFFICE SUPPLIES	JACKPINE BUSINESS CEN	OFFICE SUPPLIES	426781-0	04/05/18	23.80	64553
101-253-860.00	TRAVEL	THOMPSON, MICHELLE	MILEAGE FOR MARCH 2018	MARCH2018	04/05/18	22.89	64599
			Total For Dept 253 COUNTY TREASURER			304.17	
Dept 261 MSU EXTENSION							
101-261-703.04	WAGES-PART TIME SECRETAR	MICHIGAN STATE UNIVER	WAGES FOR DEB LONGO	TOINV37 18	03/29/18	904.26	64460
101-261-730.00	POSTAGE	BENZIE COUNTY CLERK	MSU POSTAGE FOR MARCH 2018	POSTAGE	04/05/18	3.67	64514
101-261-800.00	CONTRACTED SERVICES	MSU EXTENSION BUSINES	THIRD QTR MOA WORK PLAN PYMT	3BENZIE2018	04/05/18	10,052.25	64569
			Total For Dept 261 MSU EXTENSION			10,960.18	
Dept 265 BUILDING & GROUNDS							
101-265-750.00	MAINTENANCE SUPPLIES	G.T. PACKAGING & JANI	CLEANING SUPPLIES	0228378-IN	03/29/18	437.50	64437
101-265-750.00	MAINTENANCE SUPPLIES	NUGENT HARDWARE	HOOK, DRILLBIT, SANDPAPER	147455	03/29/18	27.97	64461
101-265-750.00	MAINTENANCE SUPPLIES	KENDALL ELECTRIC	LIGHT BULBS	S106769571.001	04/05/18	249.36	64558
101-265-750.00	MAINTENANCE SUPPLIES	VISA=MITCHELL DEISCH	APRIL 2016 VISA, OFFICE SUPPLIES/T	APRIL 2016	04/05/18	102.18	64608
101-265-800.00	CONTRACTED SERVICES	KONE INC.	MAINTENANCE AGREEMENT 2/1/18-4/30/	949836646	03/29/18	177.81	64449
101-265-800.00	CONTRACTED SERVICES	KONE INC.	MAINTENANCE AGREEMENT 11/1/2017-1/	949762309	03/29/18	170.97	64449
101-265-800.00	CONTRACTED SERVICES	GOTTSCALK CLEANING S	CLEANING SERVICE FOR MONTH OF MARC	MARCH 2018	04/05/18	1,975.00	64543
101-265-850.00	TELEPHONE	AT&T	PRI FOR APRIL 2018	171-800-2423-00	04/05/18	1,066.74	64508
101-265-850.00	TELEPHONE	PACIFIC TELEMANAGEMENT	PAY PHONE FOR FEB, MARCH, APRIL 20	979108	04/05/18	155.00	64576
101-265-853.00	CELLULAR PHONES	VERIZON WIRELESS	CELLULAR PHONES FOR MARCH 2018	3/27/18	03/29/18	91.73	64488
101-265-924.00	ELECTRIC	CONSUMERS ENERGY	ELECTRIC FOR GARAGE 2/15/18-3/14/1	100005868649	03/29/18	134.76	64426
101-265-935.00	BUILDING REPAIRS	NUGENT HARDWARE	REPAIR FAUCET REGISTER OF DEEDS	147404	03/29/18	80.95	64461
101-265-935.00	BUILDING REPAIRS	TKS SECURITY	REPAIR BROKEN BUTTON IN TREASURERS	8703	03/29/18	110.00	64486
			Total For Dept 265 BUILDING & GROUNDS			4,779.97	
Dept 266 LEGAL & CONTRACTED SERVICES							
101-266-815.20	CIRCUIT, JUV, & DC ADMIN	MANISTEE COUNTY - ADM	SHARED EXPENSES FOR FEBRUARY 2018	FEBRUARY 2018	03/29/18	1,166.67	64453

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Fund 101 GENERAL FUND							
Dept 266 LEGAL & CONTRACTED SERVICES							
Dept 267 PROSECUTING ATTORNEY							1,166.67
101-267-727.00	OFFICE SUPPLIES	VISA=SARA SWANSON	CONF-LODGING-JTA/REGIST-KAT/MEALS- 0132		03/29/18	87.27	64495
101-267-808.00	WITNESS FEES	JAMES MALACHI BRUMFIE	WITNESS FEES&MILEAGE (67 MILES @ \$. 32218		03/29/18	12.70	64446
101-267-853.00	CELLULAR PHONES	VERIZON WIRELESS	CELLULAR PHONES FOR MARCH 2018 3/27/18		03/29/18	36.51	64488
101-267-901.00	RESOURCE MATERIALS	THOMPSON REUTERS-WEST	MI CR SVATE V1 FULL SET 6120041805		03/29/18	331.20	64485
101-267-955.00	CONVENTIONS & MEETINGS	VISA=SARA SWANSON	CONF-LODGING-JTA/REGIST-KAT/MEALS- 0132		03/29/18	384.96	64495
Dept 285 CENTRAL SERVICES							852.64
101-285-730.00	POSTAGE	RESERVE ACCOUNT	POSTAGE FOR METER BY PHONE 46789160		04/05/18	2,500.00	64582
101-285-730.00	POSTAGE	U.S. POSTMASTER - BEU	POSTAGE FOR DELINQUENT TAX MAILING 040418		04/05/18	792.30	64604
Dept 286 TECHNOLOGY SUPPORT							3,292.30
101-286-963.00	COMPUTER SUPPORT	I.T. RIGHT	APRIL 27 - MAY 26, 2018 MONTHLY CO 20154755		04/05/18	1,669.92	64550
101-286-970.00	EQUIPMENT	I.T. RIGHT	2 MONITORS FOR JUVENILE COURT/CAME 20155078		03/29/18	350.00	64444
Dept 301 SHERIFF							2,019.92
101-301-748.00	GAS, OIL & GREASE	SHELL FLEET PLUS	FUEL 065281271		03/29/18	93.75	64480
101-301-748.00	GAS, OIL & GREASE	XPRESS LUBE	OIL CHANGE 14-1 32098		03/29/18	69.90	64501
101-301-748.00	GAS, OIL & GREASE	SHOP AND SAVE	CABLE,WASHER SOLV,WASHERS 2024		04/05/18	26.30	64589
101-301-748.00	GAS, OIL & GREASE	XPRESS LUBE	12-1 OIL CHANGE 32197		04/05/18	69.90	64614
101-301-749.00	VEHICLE REPAIRS	XPRESS LUBE	RADIATOR 14-1 32130		03/29/18	517.97	64501
101-301-749.00	VEHICLE REPAIRS	AMAZON CAPITAL SERVIC	14--1 BRAKE ROTORS 1RC6-CFMT-4RRF		04/05/18	46.81	64506
101-301-749.00	VEHICLE REPAIRS	WATSON BENZIE LLC	FRT END ALIGN & TIE ROD REPAIR 13- 145282		04/05/18	117.38	64506
101-301-752.10	VEHICLE REPAIRS	ROBBIE'S DRY CLEANERS	DRYCLEANING 2392		04/05/18	234.63	64609
101-301-800.00	CONTRACTED SERVICES	I.T. RIGHT	APRIL 27 - MAY 26, 2018 MONTHLY CO 20154755		04/05/18	498.05	64550
101-301-800.00	CONTRACTED SERVICES	ID NETWORKS, INC.	ANNUAL MAINT FEE 273118		04/05/18	1,350.00	64551
101-301-850.00	TELEPHONE	VERIZON WIRELESS	CELLULAR PHONES FOR MARCH 2018 3/27/18		03/29/18	218.92	64488
Dept 333 SECONDARY ROAD PATROL							3,303.06
101-333-725.00	FRINGE BENEFITS	DELTA DENTAL PLAN OF	APRIL 2018 DENTAL INSURANCE APRIL 2018		03/29/18	120.61	64430
101-333-725.00	FRINGE BENEFITS	DEARBORN NATIONAL	APRIL 2018 LT/ST/LIFE/DISABILITY I APRIL 2018		04/05/18	37.66	64534
Dept 426 EMERGENCY MANAGEMENT							158.27
101-426-725.00	FRINGE BENEFITS	DELTA DENTAL PLAN OF	APRIL 2018 DENTAL INSURANCE APRIL 2018		03/29/18	36.87	64430
101-426-725.00	FRINGE BENEFITS	DEARBORN NATIONAL	APRIL 2018 LT/ST/LIFE/DISABILITY I APRIL 2018		04/05/18	40.82	64534
101-426-727.00	OFFICE SUPPLIES	JACKPINE BUSINESS CEN	PAPER ROLL 426483-0		03/29/18	51.97	64445
101-426-727.00	OFFICE SUPPLIES	VISA=FRANK POST	VISA CHARGES ENDING 3-16-18 ENDING 3-16-18		03/29/18	34.46	64492
101-426-727.00	OFFICE SUPPLIES	POST, FRANK	REINBURSEMENT FOR PURCHASE OF DIGI 32418 REIN		04/05/18	55.91	64579
101-426-850.00	TELEPHONE	VERIZON WIRELESS	CELLULAR PHONES FOR MARCH 2018 3/27/18		03/29/18	65.22	64488
101-426-850.00	TELEPHONE	SPRINT SOLUTIONS, INC	SPRINT EMERGENCY PHONES 186375861-031		04/05/18	6.41	64592
101-426-860.00	TRAVEL	POST, FRANK	MILEAGE REINBURSEMENT ENDING 3-24- MILEAGE ENDING		03/29/18	17.99	64468
101-426-961.00	TRAINING & SCHOOLS	VISA=FRANK POST	VISA CHARGES ENDING 3-16-18 ENDING 3-16-18		03/29/18	350.75	64492
Dept 648 MEDICAL EXAMINER							660.40
101-648-800.00	CONTRACTED SERVICES	MANISTEE COUNTY - ADM	SHARED EXPENSES FOR FEBRUARY 2018 FEBRUARY 2018		03/29/18	1,791.44	64453

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Fund 101 GENERAL FUND							
Dept 648 MEDICAL EXAMINER							
101-648-959.00	FORENSIC AUTOPSIES	GOSLINOSKI, LOIS R. D	AUTOPSY BNZ 18-001 CLOUS	BNZ18-001	04/05/18	1,200.00	64542
			Total For Dept 648 MEDICAL EXAMINER			2,991.44	
Dept 670 DHHS BOARD							
101-670-721.00	PER DIEM - DHS BOARD	ANN LOVELESS	PER DIEM FOR MEETING ON 2/27 & 3/2	PER DIEM	03/29/18	70.00	64412
101-670-721.00	PER DIEM - DHS BOARD	HART, THOMAS	PER DIEM FOR MEETING ON 2/27 & 3/2	PER DIEM	03/29/18	70.00	64440
101-670-860.00	TRAVEL - DHS BOARD	HART, THOMAS	MILEAGE FOR MEETING ON 2/27 & 3/20	MILEAGE	03/29/18	32.70	64440
			Total For Dept 670 DHHS BOARD			172.70	
Dept 851 INSURANCE & BONDS							
101-851-725.06	LIFE INSURANCE	DEARBORN NATIONAL	APRIL 2018 LT/ST/LIFE/DISABILITY I	APRIL 2018	04/05/18	201.03	64534
101-851-828.10	LIABILITY & BUILDING INS	MICHIGAN MUNICIPAL RI	2ND QUARTER PAYMENT	M0001121	04/05/18	28,480.59	64566
101-851-828.10	LIABILITY & BUILDING INS	MICHIGAN MUNICIPAL RI	RETENTION FUND CONTRIBUTION 2ND QT	2ND PYMT	04/05/18	1,000.00	64566
			Total For Dept 851 INSURANCE & BONDS			29,681.62	
Dept 852 MEDICAL INSURANCE							
101-852-717.00	MEDICAL/DENTAL/VISION IN	DELTA DENTAL PLAN OF	APRIL 2018 DENTAL INSURANCE	APRIL 2018	03/29/18	3,592.29	64430
101-852-717.01	MEDICAL INSURANCE TO MAN	MANISTEE COUNTY - ADM	SHARED EXPENSES FOR FEBRUARY 2018	FEBRUARY 2018	03/29/18	2,465.50	64453
101-852-718.00	SHORT/LONG TERM DISABILI	DEARBORN NATIONAL	APRIL 2018 LT/ST/LIFE/DISABILITY I	APRIL 2018	04/05/18	1,171.26	64534
101-852-725.02	MI CLAIMS TAX ASSESSMENT	DELTA DENTAL PLAN OF	APRIL 2018 DENTAL INSURANCE	APRIL 2018	03/29/18	59.61	64430
101-852-874.00	MEDICAL INSURANCE - RET	DELTA DENTAL PLAN OF	APRIL 2018 DENTAL INSURANCE	APRIL 2018	03/29/18	145.06	64430
			Total For Dept 852 MEDICAL INSURANCE			7,433.72	
			Total For Fund 101 GENERAL FUND			102,511.30	
Fund 205 TNT OFFICER MILLAGE FUND							
Dept 000							
205-000-725.00	FRINGE BENEFITS	DELTA DENTAL PLAN OF	APRIL 2018 DENTAL INSURANCE	APRIL 2018	03/29/18	120.61	64430
205-000-725.00	FRINGE BENEFITS	DEARBORN NATIONAL	APRIL 2018 LT/ST/LIFE/DISABILITY I	APRIL 2018	04/05/18	39.18	64534
205-000-748.00	GAS, OIL & GREASE	SHELL FLEET PLUS	FUEL	065281271	03/29/18	105.15	64480
205-000-749.00	VEHICLE REPAIRS	PRECISION COLLISION O	W/S REPAIR - TNT TRUCK	19325	03/29/18	75.00	64469
205-000-840.00	INTELL/INVESTIGATIONS	TRANSMUNION RISK & ALT	INVESTIGATIVE SOLUTIONS	939561	04/05/18	210.30	64601
205-000-853.00	CELLULAR PHONES-TNT	VERIZON WIRELESS	CELLULAR PHONES FOR MARCH 2018	3/27/18	03/29/18	40.01	64488
			Total For Dept 000			590.25	
Dept 851 INSURANCE & BONDS							
205-851-828.10	LIABILITY & BUILDING INS	MICHIGAN MUNICIPAL RI	2ND QUARTER PAYMENT	M0001121	04/05/18	144.19	64566
			Total For Dept 851 INSURANCE & BONDS			144.19	
			Total For Fund 205 TNT OFFICER MILLAGE FUND			734.44	
Fund 213 JAIL OPERATIONS FUND							
Dept 265 BUILDING & GROUNDS							
213-265-782.00	MAINTENANCE SUPPLIES	AMAZON CAPITAL SERVIC	LED LIGHTS	1R3Q-HAYY-J7NC	04/05/18	94.48	64506
213-265-782.00	MAINTENANCE SUPPLIES	NUGENT HARDWARE	UPS, PAINT SUPPLIES, FITTINGS	1444	04/05/18	41.06	64575
213-265-782.00	MAINTENANCE SUPPLIES	SHOP AND SAVE	CABLE, WASHER SOLV, WASHERS	2024	04/05/18	19.62	64589
213-265-783.00	EQUIP. SERVICES & SUPPLI	QUILL CORPORATION	PAPER TOWELS	5730940	03/29/18	215.91	64472
213-265-783.00	EQUIP. SERVICES & SUPPLI	MOORE MECHANICAL	SHOWER DRAIN PLUGGED	55913	04/05/18	99.00	64568
213-265-850.00	TELEPHONE	SECURUS TECHNOLOGIES	INVEST PRO	163804	04/05/18	177.72	64588
213-265-850.00	TELEPHONE	SECURUS TECHNOLOGIES	PREA-SOFTWR	163148	04/05/18	65.41	64588
213-265-853.00	CELLULAR PHONES	VERIZON WIRELESS	CELLULAR PHONES FOR MARCH 2018	3/27/18	03/29/18	110.44	64488
			Total For Dept 265 BUILDING & GROUNDS			823.64	
Dept 351 JAIL - CORRECTIONS							

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Fund 213 JAIL OPERATIONS FUND							
Dept 351 JAIL - CORRECTIONS							
213-351-727.00	OFFICE SUPPLIES	QUILL CORPORATION	TONER INK - MEDICAL	5804458	04/05/18	45.74	64581
213-351-740.00	FOOD SUPPLIES	CANTEEN SERVICES	MEAT SLICER	IVC26890	03/29/18	1,601.27	64419
213-351-740.00	FOOD SUPPLIES	CANTEEN SERVICES	INMATE MEALS	IVC26893	04/05/18	8,734.74	64526
213-351-748.00	GAS, OIL & GREASE	SHELL FLEET PLUS	FUEL	065281271	03/29/18	118.02	64480
213-351-749.00	VEHICLE REPAIRS	WHEELLOCK & SONS WELDI	2017 VAN - SECURITY PANEL BUILT/IN	53902	04/05/18	300.00	64612
213-351-752.10	DRY CLEANERS	ROBBIE'S DRY CLEANERS	DRYCLEANING	2392	04/05/18	313.25	64583
213-351-834.00	PRISONER MEDICAL - BENZI	ADVANCED CORRECTIONAL	INMATE HEALTHCARE	74208	04/05/18	6,385.98	64504
213-351-940.20	EQUIPMENT LEASE - COPIER	TEAM FINANCIAL GROUP,	COPIER LEASES	162576	04/05/18	461.25	64598
213-351-963.00	COMPUTER EQUIPMENT	CHARTER COMMUNICATION	CABLE	824512142001007	03/29/18	30.92	64424
213-351-963.00	COMPUTER EQUIPMENT	PCM TIGER DIRECT	LCD DISPLAY	0166075309	03/29/18	271.12	64466
213-351-963.00	COMPUTER EQUIPMENT	I.T. RIGHT	APRIL 27 - MAY 26, 2018 MONTHLY CO	20154755	04/05/18	908.20	64550
Total For Dept 351 JAIL - CORRECTIONS						19,170.49	
Dept 851 INSURANCE & BONDS							
213-851-725.06	LIFE INSURANCE	DEARBORN NATIONAL	APRIL 2018 LT/ST/LIFE/DISABILITY I	APRIL 2018	04/05/18	80.75	64534
213-851-828.10	LIABILITY & BUILDING INS	MICHIGAN MUNICIPAL RI	2ND QUARTER PAYMENT	M0001121	04/05/18	2,362.07	64566
Total For Dept 851 INSURANCE & BONDS						2,442.82	
Dept 852 MEDICAL INSURANCE							
213-852-717.00	MEDICAL/DENTAL/VISION IN	DELTA DENTAL PLAN OF	APRIL 2018 DENTAL INSURANCE	APRIL 2018	03/29/18	1,326.32	64430
213-852-718.00	SHORT/LONG TERM DISABILI	DEARBORN NATIONAL	APRIL 2018 LT/ST/LIFE/DISABILITY I	APRIL 2018	04/05/18	652.91	64534
Total For Dept 852 MEDICAL INSURANCE						1,979.23	
Total For Fund 213 JAIL OPERATIONS FUND						24,416.18	
Fund 214 EMERGENCY MEDICAL SERVICES (EMS) FUND							
Dept 265 BUILDING & GROUNDS							
214-265-750.00	MAINTENANCE SUPPLIES	HONOR BUILDING SUPPLY	HOOKS FOR FRAMES	1802-252355	03/29/18	3.99	64442
214-265-750.00	MAINTENANCE SUPPLIES	VISA=JAMES HENDERSON	MARCH VISA - JAMES HENDERSON	03162018	03/29/18	267.42	64493
214-265-750.00	MAINTENANCE SUPPLIES	NUCENT HARDWARE	MAINTENANCE SUPPLIES	147504	04/05/18	8.48	64574
214-265-820.00	SNOW REMOVAL	NORTHERN OUTDOORS	STATION 3 PLOWING, FEB & MARCH	00749	04/05/18	320.00	64573
214-265-850.00	TELEPHONE	CENTURYLINK	STATION 2 PHONE/INTERNET	03222018	04/05/18	267.23	64527
214-265-850.01	INTERNET SERVICE	CHARTER COMMUNICATION	STATION 1 CABLE	0010110032218	03/29/18	97.91	64423
214-265-850.01	INTERNET SERVICE	VERIZON WIRELESS	CELLULAR PHONES FOR MARCH 2018	3/27/18	03/29/18	233.61	6423
214-265-853.00	CELLULAR PHONES	VERIZON WIRELESS	CELLULAR PHONES FOR MARCH 2	MARCH 2018	03/29/18	20.04	64488
214-265-853.00	CELLULAR PHONES	HONOR BUILDING SUPPLY	CELLULAR PHONE BILLING FOR MARCH 2	1803-260598	03/29/18	213.51	64488
214-265-935.00	BUILDING REPAIRS	MI PEST	PLYWOOD FOR STATION SIGNS	5599	03/29/18	58.15	64442
214-265-935.00	BUILDING REPAIRS		STATION 3 PEST CONTROL		04/05/18	50.00	64564
Total For Dept 265 BUILDING & GROUNDS						1,540.34	
Dept 655 ADVANCED LIFE SUPPORT (ALS)							
214-655-721.00	PER DIEM	DAGNEAU-BATES, MARTHA	PER DIEM FOR EMS ADVISORY MEETING	PER DIEM	03/29/18	35.00	64428
214-655-721.00	PER DIEM	FRANKE, JIM	PER DIEM FOR EMS ADVISORY MEETING	PER DIEM	03/29/18	35.00	64436
214-655-721.00	PER DIEM	JOWETT, GAYLORD	PER DIEM FOR EMS ADVISORY MEETING	PER DIEM	03/29/18	35.00	64447
214-655-721.00	PER DIEM	MEAD, MICHAEL	PER DIEM FOR EMS ADVISORY MEETING	PER DIEM	03/29/18	35.00	64457
214-655-727.00	OFFICE SUPPLIES	TEAM FINANCIAL GROUP,	MARCH COPIER LEASE	162384	03/29/18	198.34	64483
214-655-727.00	OFFICE SUPPLIES	VISA=JAMES HENDERSON	MARCH VISA - JAMES HENDERSON	03162018	03/29/18	65.73	64493
214-655-735.00	MEDICAL SUPPLIES	BOUND TREE MEDICAL, I	AUTOPSY SUPPLIES	82818695	03/29/18	80.34	64418
214-655-735.00	MEDICAL SUPPLIES	BOUND TREE MEDICAL, I	MEDICAL SUPPLIES	82816512	03/29/18	101.67	64418
214-655-735.00	MEDICAL SUPPLIES	BOUND TREE MEDICAL, I	FRANKFORT PD BLEEDING CONTROL	82815015	03/29/18	115.59	64418
214-655-735.00	MEDICAL SUPPLIES	BOUND TREE MEDICAL, I	MEDICAL SUPPLIES	82815016	03/29/18	151.66	64418
214-655-735.00	MEDICAL SUPPLIES	BOUND TREE MEDICAL, I	MEDICAL SUPPLIES	82815014	03/29/18	4.22	64418
214-655-735.00	MEDICAL SUPPLIES	MUNSON MEDICAL CENTER	DRUG BOX CHARGES	BCMSA	04/05/18	650.00	64570

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Fund 214 EMERGENCY MEDICAL SERVICES (EMS) FUND							
Dept 655 ADVANCED LIFE SUPPORT (ALS)							
214-655-748.00	GAS, OIL & GREASE	SHELL FLEET PLUS	SHELL FUEL	79423216803	03/29/18	397.74	64479
214-655-748.00	GAS, OIL & GREASE	XPRESS LUBE	A21 OIL CHANGE	32319	04/05/18	45.93	64614
214-655-749.00	VEHICLE REPAIRS	DA DESIGNS	AMBULANCE DECALS	4244	03/29/18	80.00	64427
214-655-749.00	VEHICLE REPAIRS	JUST TRUCKS INC	A21 REMOVAL OF DECALS FOR SALE	1028847	03/29/18	259.88	64448
214-655-751.00	UNIFORMS	GALLS	FT BOOTS - R. LEONARD	009499393	03/29/18	114.41	64438
214-655-751.00	UNIFORMS	TELE-RAD, INC.	PT BOOTS - A. GARRETT	884863	03/29/18	103.99	64484
214-655-751.00	UNIFORMS	VISA=JAMES HENDERSON	MARCH VISA - JAMES HENDERSON	03162018	03/29/18	125.31	64493
214-655-860.00	TRAVEL	DAGNEAU-BATES, MARTHA	MILEAGE FOR EMS ADVISORY MEETING 3	MILEAGE	03/29/18	18.86	64428
214-655-860.00	TRAVEL	FRANKE, JIM	MILEAGE FOR EMS ADVISORY MEETING 3	MILEAGE	03/29/18	5.45	64436
214-655-860.00	TRAVEL	JOWETT, GAYLORD	MILEAGE FOR EMS ADVISORY MEETING 3	MILEAGE	03/29/18	7.63	64447
214-655-860.00	TRAVEL	MEAD, MICHAEL	MILEAGE FOR EMS ADVISORY MEETING 3	MILEAGE	03/29/18	7.63	64457
214-655-963.00	COMPUTER SUPPORT	I.T. RIGHT	APRIL 27 - MAY 26, 2018 MONTHLY CO	20154755	04/05/18	87.89	64550
214-655-970.00	EQUIPMENT	VISA=JAMES HENDERSON	MARCH VISA - JAMES HENDERSON	03162018	03/29/18	361.68	64493
214-655-970.01	EQUIPMENT- AMBULANCE	CENTRAL STATE BANK	A22 MARCH 2018 LOAN PAYMENT	03202018	03/29/18	3,479.86	64422
Total For Dept 655 ADVANCED LIFE SUPPORT (ALS)						6,603.81	
Dept 851 INSURANCE & BONDS							
214-851-725.06	LIFE INSURANCE	DEARBORN NATIONAL	APRIL 2018 LT/ST/LIFE/DISABILITY I	APRIL 2018	04/05/18	51.00	64534
214-851-828.10	LIABILITY & BUILDING INS	MICHIGAN MUNICIPAL RI	2ND QUARTER PAYMENT	M0001121	04/05/18	4,041.67	64566
Total For Dept 851 INSURANCE & BONDS						4,092.67	
Dept 852 MEDICAL INSURANCE							
214-852-717.00	MEDICAL/DENTAL/VISION IN	DELTA DENTAL PLAN OF	APRIL 2018 DENTAL INSURANCE	APRIL 2018	03/29/18	1,336.32	64430
214-852-718.00	SHORT/LONG TERM DISABILI	DEARBORN NATIONAL	APRIL 2018 LT/ST/LIFE/DISABILITY I	APRIL 2018	04/05/18	350.58	64534
Total For Dept 852 MEDICAL INSURANCE						1,686.90	
Total For Fund 214 EMERGENCY MEDICAL SERVICES (E						13,923.72	
Fund 217 SNOWMOBILE PATROL FUND							
Dept 332 SNOWMOBILE LAW ENFORCEMENT							
217-332-749.00	VEHICLE REPAIRS	LONG LAKE MARINA	VEHICLE REPAIRS - '17 ARCTIC CAT	16239, 83539,	04/05/18	703.65	64561
Total For Dept 332 SNOWMOBILE LAW ENFORCEMENT						703.65	
Total For Fund 217 SNOWMOBILE PATROL FUND						703.65	
Fund 228 SOLID WASTE/RECYCLING FUND							
Dept 000							
228-000-703.05	WAGES-ATTENDANT	WOOD, MARLENE	BENZONIA SITE CLEAN UP	032918	03/29/18	45.00	64499
228-000-850.00	TELEPHONE	VERIZON WIRELESS	CELLULAR PHONES FOR MARCH 2018	3/27/18	03/29/18	65.22	64488
228-000-900.00	PUBLIC RELATIONS - PRINT	ANDERSON AERIAL PHOTO	EDU GRANT BUS WRAP PHOTO	4152	03/29/18	275.00	64411
228-000-900.00	PUBLIC RELATIONS - PRINT	PRO IMAGE DESIGN, INC	BENZIE BUS WRAP DESIGN	180501	04/05/18	255.00	64580
228-000-934.00	OTHER REPAIRS AND MAINTNE	VISA=DAVID SCHAEFER	SNOW FENCE FF SITE (PARTIAL RETURN	032718	03/29/18	201.73	64489
228-000-941.00	CONTAINER LEASE/PURCHASE	XPERT FULFILLMENT	RECYCLING BIN STORAGE RENT	032718	03/29/18	270.00	64500
228-000-955.00	CONVENTIONS & DUES	MICHIGAN RECYCLING CO	MEMBERSHIP RENEWAL	1808	03/29/18	200.00	64458
228-000-963.00	COMPUTER SUPPORT	I.T. RIGHT	APRIL 27 - MAY 26, 2018 MONTHLY CO	20154755	04/05/18	29.30	64550
Total For Dept 000						1,341.25	
Dept 851 INSURANCE & BONDS							
228-851-725.06	LIFE INSURANCE	DEARBORN NATIONAL	APRIL 2018 LT/ST/LIFE/DISABILITY I	APRIL 2018	04/05/18	4.25	64534
228-851-828.10	LIABILITY & BUILDING INS	MICHIGAN MUNICIPAL RI	2ND QUARTER PAYMENT	M0001121	04/05/18	257.50	64566
Total For Dept 851 INSURANCE & BONDS						261.75	
Dept 852 MEDICAL INSURANCE							
228-852-717.00	MEDICAL/DENTAL/VISION IN	DELTA DENTAL PLAN OF	APRIL 2018 DENTAL INSURANCE	APRIL 2018	03/29/18	36.87	64430

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Fund 228 SOLID WASTE/RECYCLING FUND							
Dept 852 MEDICAL INSURANCE							
228-852-718.00	SHORT/LONG TERM DISABILI	DEARBORN NATIONAL	APRIL 2018 LT/ST/LIFE/DISABILITY I	APRIL 2018	04/05/18	30.38	64534
			Total For Dept 852 MEDICAL INSURANCE			67.25	
			Total For Fund 228 SOLID WASTE/RECYCLING FUND			1,670.25	
Fund 231 SOIL EROSION (SESSC) FUND							
Dept 723 SOIL EROSION CONTROL							
231-723-800.00	CONTRACTED SERVICES	ASSOCIATED GOVERNMENT	PERMITS FOR FEBRUARY 2018	FEBRUARY 2018	03/29/18	800.00	64413
231-723-800.00	CONTRACTED SERVICES	ASSOCIATED GOVERNMENT	MARCH 2018 BUILDING, ELECTRIC, MEC	MARCH 2018	04/05/18	2,312.00	64507
			Total For Dept 723 SOIL EROSION CONTROL			3,112.00	
			Total For Fund 231 SOIL EROSION (SESSC) FUND			3,112.00	
Fund 247 ANIMAL CONTROL FUND							
Dept 265 BUILDING & GROUNDS							
247-265-850.00	TELEPHONE	AT&T	BILL FOR MARCH PHONE	231882950503	03/29/18	100.40	64414
247-265-853.00	CELLULAR PHONES	VERIZON WIRELESS	CELLULAR PHONES FOR MARCH 2018	3/27/18	03/29/18	(14.10)	64488
247-265-924.00	ELECTRIC & HEATING	CONSUMERS ENERGY	ELECTRIC BILL FOR MARCH	204564826535	03/29/18	141.86	64426
247-265-924.00	ELECTRIC & HEATING	DTE ENERGY	GAS BILL FOR MARCH	910020929329	03/29/18	140.76	64433
			Total For Dept 265 BUILDING & GROUNDS			368.92	
Dept 430 ANIMAL CONTROL							
247-430-727.00	OFFICE SUPPLIES	QUILL CORPORATION	NITRILE GLOVE	5406630	03/29/18	97.37	64472
247-430-727.00	OFFICE SUPPLIES	VISA=KYLE MAURER	WIRE FOR KENNEL REPAIR/CAT SCRATCH	5599	03/29/18	24.37	64494
247-430-748.00	GAS, OIL & GREASE	VISA=KYLE MAURER	WIRE FOR KENNEL REPAIR/CAT SCRATCH	5599	03/29/18	41.69	64494
247-430-835.20	VET & DRUG FEES	PLATTE LAKE VETERINAR	32-18D SPAY	272568	03/29/18	175.35	64467
247-430-835.20	VET & DRUG FEES	PLATTE LAKE VETERINAR	22-18C NEUTER	272846	03/29/18	78.05	64467
247-430-835.20	VET & DRUG FEES	PLATTE LAKE VETERINAR	AMXI/CLAV PLUG BANDAGE FOR SOPHIE	272910	04/05/18	18.70	64577
247-430-835.20	VET & DRUG FEES	PLATTE LAKE VETERINAR	36-18D NEUTER	272953	04/05/18	131.77	64577
247-430-835.20	VET & DRUG FEES	PLATTE LAKE VETERINAR	QUILL REMOVAL FOR TWO DOGS PLUS PA	273050	04/05/18	249.32	64577
247-430-963.00	COMPUTER SUPPORT	I.T. RIGHT	APRIL 27 - MAY 26, 2018 MONTHLY CO	20154755	04/05/18	87.89	64550
			Total For Dept 430 ANIMAL CONTROL			904.51	
Dept 851 INSURANCE & BONDS							
247-851-725.06	LIFE INSURANCE	DEARBORN NATIONAL	APRIL 2018 LT/ST/LIFE/DISABILITY I	APRIL 2018	04/05/18	8.50	64534
247-851-828.10	LIABILITY & BUILDING INS	MICHIGAN MUNICIPAL RI	2ND QUARTER PAYMENT	M0001121	04/05/18	393.49	64566
			Total For Dept 851 INSURANCE & BONDS			401.99	
Dept 852 MEDICAL INSURANCE							
247-852-717.00	MEDICAL/DENTAL/VISION IN	DELTA DENTAL PLAN OF	APRIL 2018 DENTAL INSURANCE	APRIL 2018	03/29/18	157.48	64430
247-852-718.00	SHORT/LONG TERM DISABILI	DEARBORN NATIONAL	APRIL 2018 LT/ST/LIFE/DISABILITY I	APRIL 2018	04/05/18	53.09	64534
			Total For Dept 852 MEDICAL INSURANCE			210.57	
			Total For Fund 247 ANIMAL CONTROL FUND			1,885.99	
Fund 249 BUILDING DEPARTMENT FUND							
Dept 265 BUILDING & GROUNDS							
249-265-850.00	TELEPHONE	UWC	LONG DISTANCE FOR MARCH 2018	MARCH 2018	04/05/18	3.21	64606
			Total For Dept 265 BUILDING & GROUNDS			3.21	
Dept 371 BUILDING INSPECTOR							
249-371-727.00	OFFICE SUPPLIES	VISA=MITCHELL DEISCH	APRIL 2016 VISA, OFFICE SUPPLIES/T	APRIL 2016	04/05/18	20.98	64608
249-371-800.00	CONTRACTED SERVICES	ASSOCIATED GOVERNMENT	PERMITS FOR FEBRUARY 2018	FEBRUARY 2018	03/29/18	3,632.00	64413
249-371-800.00	CONTRACTED SERVICES	ASSOCIATED GOVERNMENT	MARCH 2018 BUILDING, ELECTRIC, MEC	MARCH 2018	04/05/18	12,057.00	64507

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Fund 249 BUILDING DEPARTMENT FUND							
Dept 371 BUILDING INSPECTOR							
249-371-963.00	COMPUTER SUPPORT	I.T. RIGHT	APRIL 27 - MAY 26, 2018 MONTHLY CO	20154755	04/05/18	146.48	64550
			Total For Dept 371 BUILDING INSPECTOR			15,856.46	
Dept 372 PLUMBING INSPECTOR							
249-372-800.00	CONTRACTED SERVICES	ASSOCIATED GOVERNMENT	PERMITS FOR FEBRUARY 2018	FEBRUARY 2018	03/29/18	1,440.00	64413
249-372-800.00	CONTRACTED SERVICES	ASSOCIATED GOVERNMENT	MARCH 2018 BUILDING, ELECTRIC, MEC	MARCH 2018	04/05/18	7,298.00	64507
			Total For Dept 372 PLUMBING INSPECTOR			8,738.00	
Dept 373 MECHANICAL INSPECTOR							
249-373-800.00	CONTRACTED SERVICES	ASSOCIATED GOVERNMENT	PERMITS FOR FEBRUARY 2018	FEBRUARY 2018	03/29/18	3,390.00	64413
249-373-800.00	CONTRACTED SERVICES	ASSOCIATED GOVERNMENT	MARCH 2018 BUILDING, ELECTRIC, MEC	MARCH 2018	04/05/18	4,275.00	64507
			Total For Dept 373 MECHANICAL INSPECTOR			7,665.00	
Dept 375 ELECTRICAL INSPECTOR							
249-375-800.00	CONTRACTED SERVICES	ASSOCIATED GOVERNMENT	PERMITS FOR FEBRUARY 2018	FEBRUARY 2018	03/29/18	3,344.00	64413
249-375-800.00	CONTRACTED SERVICES	ASSOCIATED GOVERNMENT	MARCH 2018 BUILDING, ELECTRIC, MEC	MARCH 2018	04/05/18	5,610.00	64507
			Total For Dept 375 ELECTRICAL INSPECTOR			8,954.00	
Dept 851 INSURANCE & BONDS							
249-851-828.10	LIABILITY & BUILDING INS	MICHIGAN MUNICIPAL RI	2ND QUARTER PAYMENT	M0001121	04/05/18	718.17	64566
			Total For Dept 851 INSURANCE & BONDS			718.17	
			Total For Fund 249 BUILDING DEPARTMENT FUND			41,934.84	
Fund 261 911 EMERGENCY SERVICE FUND							
Dept 325 DISPATCH/COMMUNICATION							
261-325-830.00	911 MAINTENANCE CONTRACT	EQUATURE	ANNUAL SUPPORT	20583	04/05/18	4,870.00	64536
261-325-830.00	911 MAINTENANCE CONTRACT	WESTEL INTERNATIONAL	MAY 2018 SUPPORT	749	04/05/18	900.00	64611
261-325-830.00	CELLULAR PHONES	VERIZON WIRELESS	CELLULAR PHONE BILLING FOR MARCH 2	MARCH 2018	03/29/18	1,207.15	64488
261-325-853.00	EQUIPMENT REPAIR	GRAND TRAVERSE MOBILE	EQUIPMENT MOVES	49245	04/05/18	1,181.83	64544
261-325-930.00	COMPUTER SUPPORT	I.T. RIGHT	APRIL 27 - MAY 26, 2018 MONTHLY CO	20154755	04/05/18	322.27	64550
261-325-970.00	EQUIPMENT	GRAND TRAVERSE MOBILE	RADIO RYKSE VEH	49198	04/05/18	2,733.61	64544
			Total For Dept 325 DISPATCH/COMMUNICATION			11,214.86	
Dept 851 INSURANCE & BONDS							
261-851-725.06	LIFE INSURANCE	DEARBORN NATIONAL	APRIL 2018 LT/ST/LIFE/DISABILITY I	APRIL 2018	04/05/18	46.75	64534
261-851-828.10	LIABILITY & BUILDING INS	MICHIGAN MUNICIPAL RI	2ND QUARTER PAYMENT	M0001121	04/05/18	1,255.57	64566
			Total For Dept 851 INSURANCE & BONDS			1,302.32	
Dept 852 MEDICAL INSURANCE							
261-852-717.00	MEDICAL/DENTAL/VISION IN	DELTA DENTAL PLAN OF	APRIL 2018 DENTAL INSURANCE	APRIL 2018	03/29/18	486.89	64430
261-852-718.00	SHORT/LONG TERM DISABILI	DEARBORN NATIONAL	APRIL 2018 LT/ST/LIFE/DISABILITY I	APRIL 2018	04/05/18	334.29	64534
			Total For Dept 852 MEDICAL INSURANCE			821.18	
			Total For Fund 261 911 EMERGENCY SERVICE FUND			13,338.36	
Fund 269 LAW LIBRARY FUND							
Dept 000							
269-000-901.00	RESOURCE MATERIALS	RELX INC. DBA LEXISNE	SUBSCRIPTION 2/1/18-2/28/18	3091382409	03/29/18	520.00	64475
			Total For Dept 000			520.00	
			Total For Fund 269 LAW LIBRARY FUND			520.00	
Fund 292 CHILD CARE FUND							

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Fund 292 CHILD CARE FUND							
Dept 000							
292-000-704.02	CHILD CARE CASEWORKER- 7	MANISTEE COUNTY - ADM	SHARED EXPENSES FOR FEBRUARY 2018	FEBRUARY 2018	03/29/18	3,034.21	64453
292-000-725.00	FRINGE BENEFITS - SOCIAL	MANISTEE COUNTY - ADM	SHARED EXPENSES FOR FEBRUARY 2018	FEBRUARY 2018	03/29/18	728.30	64453
292-000-725.06	FRINGE BENEFITS - CASEWO	MANISTEE COUNTY - ADM	SHARED EXPENSES FOR FEBRUARY 2018	FEBRUARY 2018	03/29/18	1,409.03	64453
292-000-840.00	CONTRACTED SVCS - VOL CO	HOUSTON, KATHI	COORDINATION OF VOLUNTEER PROGRAM	APRIL 2	04/05/18	2,083.33	64548
292-000-840.00	CONTRACTED SVCS - VOL CO	NORTHERN FAMILY INTER	INTENSIVE HOME COUNSELING	1477	04/05/18	2,500.00	64572
292-000-840.95	IN HOME CARE MISC.	L'CHAYIM DELICATESSEN	FOOD FOR VOLUNTEER PRESENTATION/TR	3/21/18	03/29/18	163.00	64450
292-000-850.00	TELEPHONE	ROBINSON, KELLIE	PHONE AND TRAVEL REIM	4/4/18	04/05/18	50.00	64584
292-000-860.00	TRAVEL/GAS CARDS	ROBINSON, KELLIE	PHONE AND TRAVEL REIM	4/4/18	04/05/18	782.71	64584
292-000-862.00	MENTORING/TUTORING	COTE, PATRICIA	TUTORING	APRIL 2	04/05/18	745.97	64532
292-000-862.01	INCENTIVES	HABITAT FOR HUMANITY-	MUSICAL INSTRUMENT KEYBOARD FOR CH	3/15/18	03/29/18	20.00	64439
292-000-862.02	DRUG TESTING	REDWOOD TOXICOLOGY LA	DRUG TESTING	01044720182	03/29/18	43.75	64473
292-000-862.03	SUBSTANCE ABUSE COUNSEL	CATHOLIC HUMAN SERVIC	SUB ABUSE COUNSELING IHC	2/18	03/29/18	118.50	64421
		Total For Dept 000				11,678.80	
		Total For Fund 292 CHILD CARE FUND				11,678.80	
Fund 293 VETERAN'S RELIEF FUND							
Dept 000							
293-000-721.00	PER DIEM	BAILEY, LAWRENCE	VA PER DIEM MARCH 2018	MARCH 2018	04/05/18	35.00	64509
293-000-721.00	PER DIEM	GIDDIS, KIRT	VA PER DIEM MARCH 2018	MARCH 2018	04/05/18	35.00	64539
293-000-721.00	PER DIEM	GINZEL, DALE J.	VA PER DIEM MARCH 2018	MARCH2018	04/05/18	35.00	64541
293-000-721.00	PER DIEM	KOWALSKI, ED	VA PER DIEM MARCH 2018	MARCH 2018	04/05/18	35.00	64559
293-000-721.00	PER DIEM	ROELOFS, ROBERT	VA PER DIEM MARCH 2018	MARCH 2018	04/05/18	35.00	64585
293-000-727.00	OFFICE SUPPLIES	JACKPINE BUSINESS CEN	VETERANS - TONER	426747-0	04/05/18	58.99	64553
293-000-839.00	VETERANS BURIALS & MARKE	BARBARA KAIZER	VETERANS BURIAL BENEFITS - DANIEL	4/3/2018	04/05/18	300.00	64510
293-000-860.00	TRAVEL	BAILEY, LAWRENCE	MILEAGE FOR MARCH 2018	MARCH MILE	04/05/18	2.01	64509
293-000-860.00	TRAVEL	GIDDIS, KIRT	MILEAGE FOR MARCH 2018	MARCH MILE	04/05/18	17.34	64539
293-000-860.00	TRAVEL	GINZEL, DALE J.	MILEAGE FOR MARCH 2018	MARCH MILE	04/05/18	15.81	64541
293-000-860.00	TRAVEL	KOWALSKI, ED	MILEAGE FOR MARCH 2018	MARCH MILE	04/05/18	3.27	64559
293-000-860.00	TRAVEL	ROELOFS, ROBERT	MILEAGE FOR MARCH 2018	MARCH MILE	04/05/18	22.89	64585
		Total For Dept 000				595.31	
		Total For Fund 293 VETERAN'S RELIEF FUND				595.31	
Fund 295 VETERAN'S MEMORIAL FUND							
Dept 000							
295-000-967.00	PROJECT EXPENSES	ROELOFS, ROBERT	FLAGS FOR VA MEMORIAL	FLAGS	04/05/18	295.37	64585
		Total For Dept 000				295.37	
		Total For Fund 295 VETERAN'S MEMORIAL FUND				295.37	
Fund 296 JUVENILE JUSTICE FUND							
Dept 000							
296-000-975.00	MISC EXPENSE - WAGES	MANISTEE COUNTY - ADM	SHARED EXPENSES FOR FEBRUARY 2018	FEBRUARY 2018	03/29/18	958.17	64453
296-000-975.01	MISC EXPENSE - BENEFITS	MANISTEE COUNTY - ADM	SHARED EXPENSES FOR FEBRUARY 2018	FEBRUARY 2018	03/29/18	444.96	64453
		Total For Dept 000				1,403.13	
		Total For Fund 296 JUVENILE JUSTICE FUND				1,403.13	
Fund 310 GOVERNMENT CENTER ADDITION DEBT FUND							
Dept 000							
310-000-831.00	BANK FEES	US BANK	PAYING AGENT /BANK FEES	4945912	04/05/18	175.00	64605
		Total For Dept 000				175.00	

GL Number	Inv. Line Desc	Vendor	Invoice Desc.	Invoice	Due Date	Amount	Check
Fund 310 GOVERNMENT CENTER ADDITION DEBT FUND							
Fund 371 JAIL RESERVE FUND							175.00
Dept 000							
371-000-970.00	CAPITAL OUTLAY - EQUIPME	SIMPLEX GRINNELL LP	JAIL DOOR REPAIR	84487133	04/05/18	1,390.00	64590
Total For Dept 000						1,390.00	
Total For Fund 371 JAIL RESERVE FUND						1,390.00	
Fund 516 DELINQUENT TAX REVOLVING FUND							
Dept 000							
516-000-230.00	DUE OTHER UNITS - SETTLE	ALMIRA TOWNSHIP TREAS	2017 DELINQUENT TAX DISBURSEMENT	2017 DT	04/05/18	23,486.21	64505
516-000-230.00	DUE OTHER UNITS - SETTLE	BENZIE BUS	2017 DELINQUENT TAX DISBURSEMENT	2017DT	04/05/18	34,911.05	64511
516-000-230.00	DUE OTHER UNITS - SETTLE	BENZIE CONSERVATION D	2017 DELINQUENT TAX DISBURSEMENT	2017DT	04/05/18	7,803.35	64512
516-000-230.00	DUE OTHER UNITS - SETTLE	BENZIE COUNTY CENTRAL	2017 DELINQUENT TAX DISBURSEMENT	2017DT	04/05/18	534,297.25	64513
516-000-230.00	DUE OTHER UNITS - SETTLE	BENZIE SHORES DISTRIC	2017 DELINQUENT TAX DISBURSEMENT	2017DT	04/05/18	14,178.24	64521
516-000-230.00	DUE OTHER UNITS - SETTLE	BENZONIA TOWNSHIP TRE	2017 DELINQUENT TAX DISBURSEMENT	2017DT	04/05/18	32,756.88	64522
516-000-230.00	DUE OTHER UNITS - SETTLE	BETISIE VALLEY LIBRARY	2017 DELINQUENT TAX DISBURSEMENT	2017DT	04/05/18	2,294.57	64523
516-000-230.00	DUE OTHER UNITS - SETTLE	BLAINE TOWNSHIP TREAS	2017 DELINQUENT TAX DISBURSEMENT	2017DT	04/05/18	4,013.76	64524
516-000-230.00	DUE OTHER UNITS - SETTLE	CITY OF FRANKFORT	2017 DELINQUENT TAX DISBURSEMENT	2017DT	04/05/18	65,565.35	64528
516-000-230.00	DUE OTHER UNITS - SETTLE	COLFAX TOWNSHIP	2017 DELINQUENT TAX DISBURSEMENT	2017DT	04/05/18	5,903.52	64531
516-000-230.00	DUE OTHER UNITS - SETTLE	CRYSTAL LAKE TOWNSHIP	2017 DELINQUENT TAX DISBURSEMENT	2017DT	04/05/18	21,006.47	64533
516-000-230.00	DUE OTHER UNITS - SETTLE	FRANKFORT-ELBERTA SCH	2017 DELINQUENT TAX DISBURSEMENT	2017DT	04/05/18	129,310.97	64538
516-000-230.00	DUE OTHER UNITS - SETTLE	GILMORE TOWNSHIP TREA	2017 DELINQUENT TAX DISBURSEMENT	2017DT	04/05/18	10,000.86	64540
516-000-230.00	DUE OTHER UNITS - SETTLE	HOMESTEAD TOWNSHIP	2017 DELINQUENT TAX DISBURSEMENT	2017DT	04/05/18	19,895.81	64546
516-000-230.00	DUE OTHER UNITS - SETTLE	INLAND TOWNSHIP TREAS	2017 DELINQUENT TAX DISBURSEMENT	2017DT	04/05/18	21,313.40	64552
516-000-230.00	DUE OTHER UNITS - SETTLE	JOYFIELD TOWNSHIP	2017 DELINQUENT TAX DISBURSEMENT	2017DT	04/05/18	4,174.67	64556
516-000-230.00	DUE OTHER UNITS - SETTLE	LAKE TOWNSHIP TREASUR	2017 DELINQUENT TAX DISBURSEMENT	2017DT	04/05/18	10,059.71	64560
516-000-230.00	DUE OTHER UNITS - SETTLE	MICHIGAN DEPT OF TREA	STATE SHARE OF DENIAL INTEREST	040318	04/05/18	884.88	64565
516-000-230.00	DUE OTHER UNITS - SETTLE	PLAITE TOWNSHIP TREAS	2017 DELINQUENT TAX DISBURSEMENT	2017DT	04/05/18	2,886.17	64578
516-000-230.00	DUE OTHER UNITS - SETTLE	TRAVERSE BAY AREA INT	2017 DELINQUENT TAX DISBURSEMENT	2017DT	04/05/18	162,844.20	64602
516-000-230.00	DUE OTHER UNITS - SETTLE	TRAVERSE CITY AREA PU	2017 DELINQUENT TAX DISBURSEMENT	2017DT	04/05/18	10,400.47	64603
516-000-230.00	DUE OTHER UNITS - SETTLE	WELDON TOWNSHIP TREAS	2017 DELINQUENT TAX DISBURSEMENT	2017DT	04/05/18	7,979.72	64610
516-000-694.00	CASH OVER/SHORT	BLACKBIRD FARM OPERAT	OVERPYMT ON DELQ TAXES 03-001-073-	03-001-073-01	03/29/18	1,875.99	64417
516-000-694.00	CASH OVER/SHORT	DILORENZO, MIKE & LAU	OVERPYMT ON DELQ TAX 11-010-006-00	11-010-006-00	03/29/18	510.14	64431
516-000-694.00	CASH OVER/SHORT	DRAEGER, LAURA & MARK	OVERPYMT ON DELQ TAXES	04-050-030-00	03/29/18	110.42	64432
516-000-694.00	CASH OVER/SHORT	HELLER, STEVEN E.	OVERPYMT ON DELQ TAX 04-030-004-01	04-030-004-01	03/29/18	418.49	64441
516-000-694.00	CASH OVER/SHORT	LEWIS, THOMAS & MICHE	OVERPYMT ON DELQ TAXES 01-080-021-	01-080-021--00	03/29/18	19.95	64452
516-000-694.00	CASH OVER/SHORT	PRIEST, FRED & LORIE	OVERPYMT ON DELQ TAXES 09-014-021-	09-014-021-00	03/29/18	10.69	64470
516-000-694.00	CASH OVER/SHORT	RIEKE, THOMAS & DIAN	OVERPYMT ON DELQ TAXES	06-501-044-00	03/29/18	6.33	64476
516-000-694.00	CASH OVER/SHORT	ROSS, KYLE & DIANA	OVERPYMT ON DELQ TAXES 07-508-004-	07-508-004-10	03/29/18	28.37	64477
516-000-694.00	CASH OVER/SHORT	SCHLOTTERBECK, CLAYTO	OVERPYMT ON DELQ TAX 04-501-031-00	04-501-031-00	03/29/18	5.14	64478
516-000-694.00	CASH OVER/SHORT	SPIKER, JAMES M.	OVERPYMT ON DELQ TAXES 12-025-002-	12-025-002-20	03/29/18	11.31	64481
516-000-694.00	CASH OVER/SHORT	WHELPTON, JAMES C.	OVERPYMT ON DELQ TAXES	05-100-185-10	03/29/18	3.97	64497
516-000-694.00	CASH OVER/SHORT	JAMES E PARSONS	OVERPAYMENT ON TAXES 04-019-006-00	040218	04/05/18	13.29	64554
516-000-694.00	CASH OVER/SHORT	SUSAN AND SHAWN WILKI	OVERPAYMENT OF TAXES 08-011-001-51	040218	04/05/18	18.46	64597
Total For Dept 000						1,129,000.06	
Total For Fund 516 DELINQUENT TAX REVOLVING FUND						1,129,000.06	
Fund 532 TAX FORECLOSURE FUND							
Dept 253 COUNTY TREASURER							
532-253-800.00	CONTRACTED SERVICES - RE	BENZIE COUNTY REGISTE	TO RECORD 215 FORFEITURES/2018	040318	04/05/18	6,450.00	64517
532-253-800.00	CONTRACTED SERVICES - RE	BENZIE COUNTY REGISTE	TO RECORD 16 REDEMPTIONS	032918	04/05/18	480.00	64518



GL Number	Inv. Line Desc	Vendor	Invoice Desc.	Invoice	Due Date	Amount Check
Fund 701 GENERAL AGENCY FUND						
Dept 268 REGISTER OF DEEDS						
701-268-228.40	DUE STATE - REMONUMENTAT	STATE OF MICHIGAN	1ST QUARTER 2018 REMONUMENTATION	4/3/2018	04/05/18	4,176.40
			Total For Dept 268 REGISTER OF DEEDS			4,176.40
Dept 301 SHERIFF						
701-301-228.63	DUE STATE - SEX OFFENDER	MICHIGAN STATE POLICE	DUE STATE SOR FEB '18	551-508319	03/29/18	450.00
			Total For Dept 301 SHERIFF			450.00
			Total For Fund 701 GENERAL AGENCY FUND			15,943.34

GL Number	Inv. Line Desc	Vendor	Invoice Desc.	Invoice	Due Date	Amount Check
Fund Totals:						
	Fund 101 GENERAL FUND					102,511.30
	Fund 205 TNT OFFICER MILLAGE FUND					734.44
	Fund 213 JAIL OPERATIONS FUND					24,416.18
	Fund 214 EMERGENCY MEDICAL SERVICES					13,923.72
	Fund 217 SNOWMOBILE PATROL FUND					703.65
	Fund 228 SOLID WASTE/RECYCLING FUND					1,670.25
	Fund 231 SOIL EROSION (SESSC) FUND					3,112.00
	Fund 247 ANIMAL CONTROL FUND					1,885.99
	Fund 249 BUILDING DEPARTMENT FUND					41,934.84
	Fund 261 911 EMERGENCY SERVICE FUND					13,338.36
	Fund 269 LAW LIBRARY FUND					520.00
	Fund 292 CHILD CARE FUND					11,678.80
	Fund 293 VETERAN'S RELIEF FUND					595.31
	Fund 295 VETERAN'S MEMORIAL FUND					295.37
	Fund 296 JUVENILE JUSTICE FUND					1,403.13
	Fund 310 GOVERNMENT CENTER ADDITION					175.00
	Fund 371 JAIL RESERVE FUND					1,390.00
	Fund 516 DELINQUENT TAX REVOLVING FU					1,129,000.06
	Fund 532 TAX FORECLOSURE FUND					7,170.00
	Fund 701 GENERAL AGENCY FUND					15,943.34
Total For All Funds:						1,372,401.74

# Committee Of The Whole

**THE BENZIE COUNTY BOARD OF COMMISSIONERS**  
**COMMITTEE OF THE WHOLE**  
**March 29, 2018**

The Benzie County Board of Commissioners met as a Committee of the Whole on Thursday, March 29, 2018, 448 Court Place, Government Center, Beulah, Michigan.

The meeting was called to order by Vice Chair Evan Warsecke at 1:30 p.m.

Present were: Commissioners Carland, Jeannot, Money, Roelofs, Sauer and Warsecke  
Absent: Griner

The invocation was given by Commissioner Griner followed by the pledge of allegiance.

**Agenda:**

Motion by Roelofs, seconded by Sauer, to approve the agenda as amended, adding 14a. 911 Portable Radio Purchase. Ayes: Carland, Jeannot, Money, Roelofs, Sauer and Warsecke Nays: None  
Abs: Griner Motion carried.

**Minutes:**

Motion by Jeannot, seconded by Roelofs, to approve the Committee of the Whole minutes of March 13, 2018 as presented. Ayes: Carland, Jeannot, Money, Roelofs, Sauer and Warsecke Nays: None  
Abs: Griner Motion carried.

1:35 p.m. Public Input

Buildings & Grounds Project List – FYI – no action to take: Maridee presented a list of projects that have been added to at different times. There is \$21,000 left in building repairs budget for projects. Mitch stated that we need some cost estimates associated with these projects.

Comm Warsecke suggests that they be prioritized into categories, with safety first. We should have the power company come out and do an evaluation.

Categories: Safety; financial opportunity; aesthetics

Kyle Maurer, Animal Control

Cabinet Discussion: Kyle stated that he would be purchasing cabinets from Menards and he will be installing them, with the assistance of Rick Morris. Will use the existing countertops.

**Motion by Jeannot, seconded by Sauer, to recommend to the Board of Commissioners to amend the 2017-18 Animal Control budget as follows:**

**Increase:**

<b>247-265-935.00</b>	<b>Building Repairs</b>	<b>\$4,939.23</b>
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**Decrease:**

<b>247-000-691.00</b>	<b>Budgeted Use of Fund Balance</b>	<b>\$4,939.23</b>
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**Ayes: Carland, Jeannot, Money, Roelofs, Sauer and Warsecke Nays: None Abs: Griner**  
**Motion carried.**

Safety Committee Update – Frank Post:

Security Improvements, ballistic windows, door security, PA speakers for DHS: Frank stated that the total project cost would be \$16,064.50 plus an additional \$648.00 for two ballistic security options. MMRMA is funding \$7,603.00 leaves a balance of \$9,109.50.

**Committee of the Whole – Buildings & Grounds and Finance**

**Page 2 of 4**

**March 29, 2018**

**Motion by Carland, seconded by Money, to recommend to the Board of Commissioners to approve \$9,109.50 from the building repairs budget for security improvements as presented. Ayes: Carland, Jeannot, Money, Roelofs, Sauer and Warsecke Nays: None Abs: Griner Motion carried.**

**Motion by Sauer, seconded by Carland, to recommend to the Board of Commissioners to amend the 2017-18 budget as follows:**

**Increase:**

<b>101-265-935.00</b>	<b>Building Maintenance</b>	<b>\$7,603.00</b>
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**Increase:**

<b>101-265-540.02</b>	<b>Grants MMRMA</b>	<b>\$7,603.00</b>
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**Ayes: Carland, Jeannot, Money, Roelofs, Sauer and Warsecke Nays: None Abs: Griner**

**Motion carried.**

Sara Swanson – Budget Amendment for Victim Advocate: Sara Swanson, Prosecuting Attorney, is requesting an additional 5 hours per week for the victim advocate if needed. The office is seeing an increased number of victim-related cases and need more hours to adequately serve the victims of the community.

**Motion by Warsecke, seconded by Money, to recommend to the Board of Commissioners to amend the 2017-18 Budget as follows:**

**Increase:**

<b>101-267-703.10</b>	<b>Wages – Victim Advocate</b>	<b>\$2,030.60</b>
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**Decrease:**

<b>101-000-691.00</b>	<b>Budgeted Use of Fund Balance</b>	<b>\$2,030.60</b>
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**Ayes: Carland, Money, Roelofs and Warsecke Nays: Jeannot and Sauer Abs: Griner**

**Motion carried.**

Dawn Olney – CDBG Housing Grant Budget Amendment: Budget amendment is needed for additional funds into the administration line.

**Motion by Jeannot, seconded by Roelofs, to recommend to the Board of Commissioners to amend the 2017-18 Housing Budget as follows:**

**Increase:**

<b>535-000-691.00</b>	<b>Budgeted Use of Fund Balance</b>	<b>\$10,000.00</b>
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**Increase:**

<b>535-000-815.40</b>	<b>Admin Fees – NMCAA</b>	<b>\$10,000.00</b>
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**Ayes: Carland, Jeannot, Money, Roelofs, Sauer and Warsecke Nays: None Abs: Griner**

**Motion carried.**

Maridee Cutler – Office 365 Pro Plus Suite for 72 PCs: Maridee stated that the information regarding Office 365 was taken to the Department Head meeting and no one opposed it.

**Motion by Carland, seconded by Roelofs, to recommend to the Board of Commissioners to upgrade to Office 365 for 72 PCs in the amount of \$9,763.20 annually. Ayes: Carland, Jeannot, Money, Roelofs, Sauer and Warsecke Nays: None Abs: Griner Motion carried.**

Jim Henderson – Budget Amendment/Purchase Ambulance: They are looking to purchase a used 2013 McCoy Miller ambulance with 120,000 miles.

March 29, 2018

**Motion by Jeannot, seconded by Roelofs, to recommend to the Board of Commissioners to approve the request for up to \$30,000 to purchase a 2013 McCoy Miller used ambulance.**

**Ayes: Carland, Jeannot, Money, Roelofs, Sauer and Warsecke Nays: None Abs: Griner Motion carried.**

Frank Post – Budget Amendment/Purchase of Bi-Directional Amplifier: Requesting an additional \$500.00 from the 911 Central Dispatch.

**Motion by Warsecke, seconded by Carland, to recommend to the Board of Commissioners to add \$500.00 from the 911 Central Dispatch budget as requested for the purchase of a Bi-Directional Amplifier. Ayes: Carland, Jeannot, Money, Roelofs, Sauer and Warsecke Nays: None Abs: Griner Motion carried.**

Ron Berns – 911 Portable Radio Purchase: Requests purchase of 22 additional portable radios to fill the limitation due to the grant requirement. 911 would have radios and loan them out to townships as needed.

**Motion by Sauer, seconded by Money, to recommend to the Board of Commissioners to amend the 2017-18 911 Budget as follows:**

**Increase:**

<b>261-325-970.03</b>	<b>Equipment</b>	<b>\$60,000.00</b>
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**Decrease:**

<b>261-000-961.00</b>	<b>Fund Balance</b>	<b>\$60,000.00</b>
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**Ayes: Carland, Jeannot, Money, Roelofs, Sauer and Warsecke Nays: None Abs: Griner Motion carried.**

Finance Committee Decision (if necessary): None

2:52 p.m. Public Input

Frank Post presents information on a FEMA flood map workshop on April 11 from 2 – 4 p.m. in the Commissioners' Room.

2:55 p.m. Public Input Closed

**Adjournment: Motion by Sauer, seconded by Roelofs, to adjourn at 2:55 p.m. Ayes: Carland, Jeannot, Money, Roelofs, Sauer and Warsecke Nays: None Abs: Griner Motion carried.**

**Committee of the Whole – Buildings & Grounds and Finance**

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**March 29, 2018**

Motion by hw, seconded by BR, to approve the Committee of the Whole Consent Calendar as follows:

1. To amend the 2017-18 Animal Control budget as presented in the amount of \$4,939.23.
2. To approve \$9,109.50 from the building repairs budget for security improvements as presented.
3. To amend the 2017-18 General Fund budget as presented in the amount of \$7,603.00.
- off 4. To amend the 2017-18 General Fund budget as presented in the amount of \$2,030.60.
5. To amend the 2017-18 Housing budget as presented in the amount of \$10,000.00.
6. To upgrade to Office 365 for 72 PCs in the amount of \$9,763.20 annually.
7. To approve the request for up to \$30,000 to purchase a 2013 McCoy Miller used ambulance, with funds from the EMS budget.
8. To add \$500.00 from the 911 Central Dispatch budget as requested for the purchase of a Bi-Directional Amplifier.
9. To amend the 2017-18 911 Central Dispatch budget as presented in the amount of \$60,000.00.

## BUDGET AMENDMENT REQUEST

This form is used when the below changes WILL increase or decrease the bottom line total of your budget.

This requires approval from the Board of Commissioners. Please fill out this form and present it to the County Administrator, with appropriate documentation supporting the amendment request.

DATE: 3/28/2018

Request to Amend the 2017/18 Budget for the following:

### Account to be Increased:

Line Number	Account Name	Amount
261-325-970.03	Equipment	60,000.00

Total \$ 60,000.00

### Account to be Decreased:

Line Number	Account Name	Amount
261-000-961.00	Fund Balance	60,000.00

Total \$ 60,000.00

SIGNED: \_\_\_\_\_

Note: 22 Fire portable radio purchase

## BUDGET AMENDMENT REQUEST

This form is used when the below changes WILL increase or decrease the bottom line total of your budget.

This requires approval from the Board of Commissioners. Please fill out this form and present it to the County Administrator, with appropriate documentation supporting the amendment request.

DATE: 3/21/2018

Request to Amend the 2017/18 Budget for the following:

Account to be <sup>En</sup>Decreased:

Line Number	Account Name	Amount
535-000-691.00	Budgeted Use of Fund Balance	10,000.00

Total \$ 10,000.00

Account to be Increased:

Line Number	Account Name	Amount
535-000-815.40	Admin Fees -- NMCAA	10,000.00

Total \$ 10,000.00

SIGNED: \_\_\_\_\_

*Dawn Olney*  
*Dawn Olney*

## BUDGET AMENDMENT REQUEST

This form is used when the below changes WILL increase or decrease the bottom line total of your budget.

This requires approval from the Board of Commissioners. Please fill out this form and present it to the County Administrator, with appropriate documentation supporting the amendment request.

DATE: 3/23/2018

Request to Amend the 2017/18 Budget for the following:

### Account to be Increased:

Line Number	Account Name	Amount
101-267-703.10	Wages - Victim Advocate	2,030.60

Total \$ 2,030.60

### Account to be Decreased:

Line Number	Account Name	Amount
101-000-691.00	Budgeted Use of Fund Balance	2,030.60

-  
-

2,030.60

SIGNED: \_\_\_\_\_



## BUDGET AMENDMENT REQUEST

This form is used when the below changes WILL increase or decrease the bottom line total of your budget.

This requires approval from the Board of Commissioners. Please fill out this form and present it to the County Administrator, with appropriate documentation supporting the amendment request.

DATE: 3/21/2018

Request to Amend the 2016/17 Budget for the following:

### Account to be Increased:

Line Number	Account Name	Amount
101-265-935.00	Building Maintenance	7,603.00

Total \$ 7,603.00

Grant Funding will be increased also

### Account to be Increased/Decreased:

Line Number	Account Name	Amount
101-265-540.02	Grants MMRMA	7,603.00

Total \$ 7,603.00

SIGNED: \_\_\_\_\_



Admendment  
**BUDGET ~~ADJUSTMENT~~ REQUEST**

This form is to adjust budget amounts for individual line items, where the change WILL NOT increase or decrease your total budget bottom line.

Submit this form to the County Administrator's office for entry.

**DATE:** 3/22/2018

Request to Adjust the 2016/2017 Budget for the following:

**Account to be Increased:**

Line Number	Account Name	Amount
247-265-935.00	Building Repairs	\$4,939.23

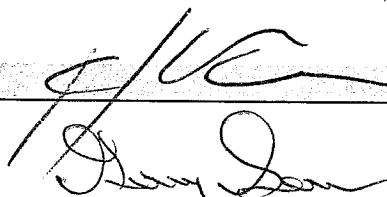
Total \$4,939.23

**Account to be Decreased:**

Line Number	Account Name	Amount
247-000-691.00	Budgeted use of fund balance	\$4,939.23

Total \$4,939.23

SIGNED: \_\_\_\_\_



# Committee Appointments

March 12, 2018

Benzie County Board of Commissioners  
Benzie County Government Center  
448 Court Place  
Beulah, Michigan 49617

Honorable Commissioners:

I would like to take the opportunity to make application for one of the two openings on the Centra Wellness Network Board of Directors (CWNB), the board formally known as the Manistee-Benzie Community Mental Health Services Board. I am currently serving as chair of the CWNB.

The particular vacancy that I am interested in is that of a secondary consumer of mental health services per the membership requirements of Community Mental Health (CMH) Boards as directed in the Michigan Mental Health Code.

Many of you are aware of the fact that Rae Ann, my wife, and I are the parents of Sheridan Tanner. Sheridan is classified as Mildly Cognitively Impaired / Developmentally Disabled (MCI/DD). He has Trisomy 21, also known as Down Syndrome. Sheridan is also hearing impaired and within the scope of the diagnoses has qualified to receive services. Personally, I prefer to use the term "differently abled" as Sheridan has grown into an active and vibrant member of the community.

My qualifications for this position are extensive and include many years of service on our CMH Board of Directors and as an advocate for persons with disabilities and mental illness. My advocacy transcends our local community and I am currently working on projects that are regional in nature. I am Benzie County's only representative on the Northern Michigan Regional Entity Board, our regional mental health board and funder of our local services for both CMH and Substance Use Disorder (SUD) services. Also, I have been very active in statewide advocacy and am deeply involved in the current restructuring of healthcare delivery in the State of Michigan. I have always been an advocate for funding equity within the mental health system, and I am determined to get our share of dollars for our consumers. We are now seeing some activity on the State level in addressing this issue and I promise to continue to play a significant role in that process. Institutional knowledge and continuity of representation are still very, very important factors to be considered in your appointment.

I would appreciate your consideration for my reappointment for another 3-year term to the Centra Wellness Network Board of Directors as a secondary consumer.

Thank you.

Sincerely,



Donald R. Tanner  
Consumer Advocate

**RECEIVED**

**MAR 13 2018**

DAWN OLNEY  
BENZIE COUNTY CLERK  
BEULAH, MI 49617

Mary O'Connor Heitjan  
6912 Walker Street  
Benzonia, Michigan 49616

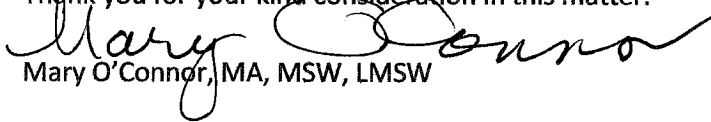
March 12, 2018

Dawn Olney  
Benzie County Clerk  
448 Court Place  
Beulah, Michigan 49617

My first term on the Centra Wellness Board will expire in March. It has been a very positive experience and I wish to be reappointed for a second term. We have been very proactive in important areas of community service. We have instituted a specific Opiate clinic which is operating in Manistee and Benzie Counties. In addition, I have admired the positive energy of the Board as a whole. The excellent operational services, and the vigilant attention paid to upcoming legislation affecting Mental Health funding and role in the State impressive.

Please consider and/or forward this request to the appropriate entity.

Thank you for your kind consideration in this matter.

  
Mary O'Connor, MA, MSW, LMSW

RECEIVED

MAR 12 2018

DAWN OLNEY  
BENZIE COUNTY CLERK  
BEULAH, MI 49617

AMY J. BISSELL  
PO BOX 228  
FRANKFORT MI 49635

Benzie County Board of Commissioners  
448 Court Place  
Beulah MI 49617

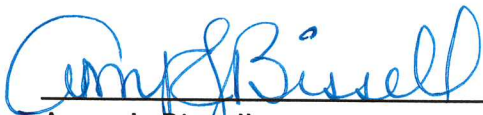
March 28, 2018

My term on the Benzie County Land Bank will be expiring on April 5, 2018.

It has been a pleasure serving the Authority as Secretary since its inception in 2011. I believe that my role as the County Register of Deeds has added value to the diverse group that it takes to manage the Land Bank properties.

Please consider reappointing me to another 3 year term beginning April 5, 2018 and ending April 5, 2021.

Thank you for your time -



Amy J. Bissell

RECEIVED

MAR 29 2018

DAWN OLNEY  
BENZIE COUNTY CLERK  
BEULAH, MI 49617

Terry Money  
2414 Valley Road  
Honor MI 49640  
(231) 510-2400


Benzie County Board of Commissioners  
448 Court Place  
Beulah MI 49617

March 28, 2017

My term on the Benzie County Land Bank Authority is expiring on April 5, 2018.

It has been a pleasure serving the Authority for many years and I believe that I have brought a wealth of knowledge and value to the group given my background and history in Benzie County.

Please consider reappointing me to another 3 year term beginning April 5, 2018 and ending April 5, 2021.

  
\_\_\_\_\_  
Terry Money

RECEIVED

MAR 29 2018

DAWN OLNEY  
BENZIE COUNTY CLERK  
BEULAH, MI 49617

Dawn Olney

*copied 7*

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**From:** Kathy Roper <rglfs@aol.com>  
**Sent:** Friday, April 06, 2018 10:13 AM  
**To:** Dawn Olney  
**Subject:** Land bank appointment

I am out of town and just learned that my term on the Land bank is/has expired. I am contacting you to let it be known that I am interested in continuing to serve as a member of the Land Bank and ask that the Board of Commissioners consider me for reappointment. You can contact me via my cell phone 944-8419.

Thank you,  
Mark Roper

Sent from my iPhone

# ACTION ITEMS

**Benzie County  
Resolution No. 2018-011**

**RESOLUTION AUTHORIZING MILLAGE ELECTION FOR BENZIE COUNTY  
DRUG ENFORCEMENT PROGRAM OPERATING MILLAGE PROPOSAL AND  
CERTIFYING BALLOT LANGUAGE**

**WHEREAS**, Drug Enforcement Officer services are of substantial benefit to the citizens of the County of Benzie; and

**WHEREAS**, the Board of Commissioners of the County of Benzie deems it necessary and expedient for the County to continue to participate in the Traverse Narcotics Team (TNT) and/or other drug enforcement and awareness programs; and

**WHEREAS**, the Board of Commissioners of the County of Benzie has determined that it is appropriate to submit a millage request to the electors of the County to determine whether or not they desire to support a millage of up to 0.986 one hundredths (0.0986) of one mill for a period of four (4) years, 2018 through 2021, inclusive, for the purpose of funding the Traverse Narcotics Team (TNT) and/or other drug enforcement and awareness programs in the TNT jurisdictions, including Benzie County.

**NOW, THEREFORE, BE IT RESOLVED** that the following question shall be submitted to the vote of the electorate of Benzie County at the election to be held on Tuesday, August 7, 2018.

**BENZIE COUNTY DRUG ENFORCEMENT PROGRAM  
OPERATING MILLAGE PROPOSAL**

For the purpose of paying cost of enhancing law enforcement efforts and preserving and protecting the safety of the citizens of Benzie County, specifically for funding the drug interdiction program known as the Traverse Narcotics Team (TNT) and/or other drug enforcement and awareness programs in the TNT jurisdictions, including Benzie County, shall the tax limitation imposed under Article IX, Sec. 6 of the Michigan Constitution on general ad valorem taxes within the County of Benzie, Michigan be increased, and shall the County be authorized to levy, up to 0.0986 mills (\$.0986 per \$1,000 of taxable value) for a period of four (4) years (2018-2021) inclusive?

If approved and levied in full, this millage would raise an estimated \$120,136.00 for County Drug Enforcement Officer operating purposes in the first calendar year.

As required by State law, a small portion of the millage may be captured by the City of Frankfort Downtown Development Authority and the Benzie County Brownfield Redevelopment Authority.

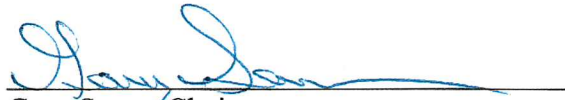
[   ] YES

[   ] NO

**BE IT FURTHER RESOLVED** that this question is hereby certified to the County Clerk; and

**BE IT FURTHER RESOLVED** that the County Clerk is hereby authorized and directed to take all necessary actions to cause the above ballot proposal to be placed on the Tuesday, August 7, 2018, election ballot and to be prepared and distributed in the manner required by law.

Dated: April 10, 2018

  
Gary Sauer, Chairman

### **CERTIFICATION**

I, Dawn Olney, Clerk to the Benzie County Board of Commissioners, hereby do certify that the above resolution was adopted by the Benzie County Board of Commissioners on the 10<sup>th</sup> day of April, 2018.

  
Dawn Olney, Benzie County Clerk

**Benzie County  
Resolution No. 2018-~~011~~-\_\_\_\_\_**

**RESOLUTION AUTHORIZING MILLAGE ~~RENEWAL~~ ELECTION FOR BENZIE  
COUNTY DRUG ENFORCEMENT ~~OFFICER~~ PROGRAM OPERATING MILLAGE  
PROPOSAL AND CERTIFYING BALLOT LANGUAGE**

**WHEREAS**, Drug Enforcement Officer services are of substantial benefit to the citizens of the County of Benzie; and

**WHEREAS**, the Board of Commissioners of the County of Benzie deems it necessary and expedient for the County to continue to participate in the Traverse Narcotics Team (TNT) and/or other drug enforcement and awareness programs ~~in Benzie County~~; and

**WHEREAS**, the Board of Commissioners of the County of Benzie has determined that it is appropriate to submit a millage request to the electors of the County to determine whether or not they desire to support a millage ~~renewal~~ of up to 0.986 one hundredths (0.0986) of one mill for a period of four (4) years, 2018 through 2021, inclusive, for the purpose of funding the Traverse Narcotics Team (TNT) and/or other drug enforcement and awareness programs in the TNT jurisdictions, including Benzie County.

**NOW, THEREFORE, BE IT RESOLVED** that the following question shall be submitted to the vote of the electorate of Benzie County at the election to be held on Tuesday, August 7, 2018.

**BENZIE COUNTY DRUG ENFORCEMENT ~~OFFICER OPERATING~~ PROGRAM  
OPERATING MILLAGE ~~RENEWAL~~ PROPOSAL**

For the purpose of paying cost of enhancing law enforcement efforts and preserving and protecting the safety of the citizens of Benzie County, specifically for funding the drug interdiction program known as the Traverse Narcotics Team (TNT) and/or other drug enforcement and awareness programs in the TNT jurisdictions, including Benzie County, shall the tax limitation imposed under Article IX, Sec. 6 of the Michigan Constitution on general ad valorem taxes within the County of Benzie, Michigan ~~as previously approved by be increased, and shall~~ the ~~electors of Benzie~~ County be ~~renewed at the Headlee rollback amount of~~ authorized to levy, up to 0.0986 mills (\$.0986 per \$1,000 of taxable value) for a period of four (4) years (2018-2021) inclusive?

If approved and levied in full, this millage would raise an estimated \$120,136.00 for County Drug Enforcement Officer operating purposes in the first calendar year.

As required by State law, a small portion of the millage may be captured by the City of Frankfort Downtown Development Authority and the Benzie County Brownfield Redevelopment Authority.

[ ] YES

[ ] NO

**BE IT FURTHER RESOLVED** that this question is hereby certified to the County Clerk; and

**BE IT FURTHER RESOLVED** that the County Clerk is hereby authorized and directed to take all necessary actions to cause the above ballot proposal to be placed on the Tuesday, August 7, 2018, election ballot and to be prepared and distributed in the manner required by law.

Dated: ~~March 29~~, April \_\_, 2018

\_\_\_\_\_  
Gary Sauer, Chairman

#### **CERTIFICATION**

I, Dawn Olney, Clerk to the Benzie County Board of Commissioners, hereby do certify that the above resolution was adopted by the Benzie County Board of Commissioners on the ~~29th~~ \_\_ day of ~~March~~ April, 2018.

\_\_\_\_\_  
Dawn Olney, Benzie County Clerk



448 Court Place • Beulah, MI 49617

Memo To: Board of Commissioners

From: Mitchell D. Deisch, Administrator

Date: April 4, 2018

Subject: EDC/BRA Resolution

At their March 29, 2018 meeting Commissioners discussed the request from the Economic Development Committee / Brownfield Redevelopment Authority (EDC/BRA) Committee to oversee the economic development contract, set economic development priorities for Benzie County and manage the economic development budget, which would include authorizing payments to the economic development contractor. The draft minutes from the March 29, 2018 BOC meeting are attached.

The results of the discussion was that the County Administrator was to prepare a resolution for the BOC to consider at their April 10, 2018 meeting and to discuss with the EDC/BRA committee the Alliance for Economic Success contract at their April 20, 2018 meeting.

#### **Requested Action**

The Benzie County Board Commission could make a motion to approve the Economic Development Oversight Responsibility Resolution and authorize the Chairperson to fully execute the resolution.

**RECEIVED**

APR 04 2018

DAWN OLNEY  
BENZIE COUNTY CLERK  
BEULAH, MI 49617

2018 – 013

Benzie County

Economic Development Oversight Responsibility

Benzie County entered into a contract with the Alliance for Economic Success (AES) for economic development services on March 22, 2016.

The three (3) year contract established a scope of work focused on businesses & job development, community development and resource development, which specifically identified the following documents to provide guidance on programs and service priorities. These documents are as follows:

- A. Benzie County Economic Development Action Plan March 1, 2015.
- B. Benzie County Master Plan, Recreation Plan and Benzie County Strategic Plan.
- C. Future documents that will be mutually agreed upon by the AES and Benzie County.

At their February 16, 2018 meeting the Benzie County EDC/BRA committee made a motion to recommend to the Benzie County Board of Commission that the EDC/BRA committee would be responsible for serving as the primary contact with economic development contractors, establishing economic development priorities for Benzie County and managing the economic development budget.

In addition, the EDC/BRA committee recommends that the primary day-to day contact with the economic development contractor be a paid professional county employee.

Dated: April 10, 2018

\_\_\_\_\_  
Gary Sauer, Chairperson

I, Dawn Olney, Clerk to the Benzie County Board of Commissioners, do hereby certify that the above resolution was adopted by the Benzie County Board of Commissioners at their regular meeting held on April 10, 2018

\_\_\_\_\_  
Dawn Olney, Benzie County Clerk

## COMMISSIONERS

Page 4 of 6

March 29, 2018

### FINANCE

Bills: Motion by Carland, seconded by Warsecke, to approve payment of the bills from March 14, 2018 to March 28, 2018 in the amount of \$334,372.59, as presented. Roll call. Ayes: Carland, Griner, Jeannot, Money, Roelofs, Sauer and Warsecke Nays: None Motion carried.

### COMMITTEE OF THE WHOLE

Chairman Sauer removes item #1.

Motion by Warsecke, seconded by Carland, to adopt item 2 of the March 13, 2018 Committee of the Whole Consent Calendar as presented. Roll call. Ayes: Carland, Griner, Jeannot, Money, Roelofs, Sauer and Warsecke Nays: None Motion carried.

#1: Chairman Sauer stated that he has concerns with county vehicles with the county logo in another county – it's a public perception issue.

Comm Money agrees with Chairman Sauer.

Chairman Sauer stated that he believes it is better to drive in with their own vehicle then get a county vehicle.

Comm Jeannot says we are talking about people that provide public safety response here.

Expediency is everything. Without testing it, we really don't know.

Motion by Jeannot, seconded by Roelofs, to approve and support the request to take Animal Control vehicles home and come back for review in six (6) months, and that a policy be written and brought for approval in the next 60 days. Roll call. Ayes: Carland, Jeannot, Money, Roelofs and Warsecke Nays: Griner and Sauer Motion carried.

### COMMITTEE APPOINTMENTS – None

### ACTION ITEMS

2018-009: Motion by Warsecke, seconded by Money, to adopt resolution 2018-009 authorizing Millage Election for Conservation District as presented, authorizing the chairman to sign. Roll call. Ayes: Carland, Griner, Jeannot, Money, Roelofs, Sauer and Warsecke Nays: None Motion carried.

2018-010: Motion by Money, seconded by Griner, to adopt resolution 2018-010 Merganser Control Program as presented, authorizing the chairman to sign. Roll call. Ayes: Carland, Griner, Jeannot, Money, Roelofs, Sauer and Warsecke Nays: None Motion carried.

EDC/BRA: AES was originally recommend for hire to help EDC. The BOC approved action as well as a portion of funding for it. The BOC has leveraged AES time as much as if not more than the EDC. The EDC board shares some frustration that they have no control or any say over what the direction of AES does. Request is to acknowledge that AES has solid line responsibility to EDC/BRA and BOC wants to be updated. AES is to be managed by the EDC.

Ed Kowalski, Chair of EDC/BRA, they are trying to develop a chain of command; EDC wants to manage AES's schedule.

Comm Jeannot says EDC is asking to be allowed to manage the AES's time. BOC needs to acknowledge that AES was hired to aid in EDC.

Lisa Leedy, AES, stated that she is looking for who to take direction from.

## COMMISSIONERS

Page 5 of 6

March 29, 2018

Comm Carland says the contract needs to be revisited and those performance provisions need to be added; and a professional county employee to be liaison between AES/EDC/BRA.

Comm Jeannot feels we need to set up a budget with EDC to pay AES.

County Treasurer Michelle Thompson says the contract is with the county – not EDC.

Comm Jeannot says the EDC should be the one that authorizes the payment.

Comm Money would like to study it for a month before deciding.

Mr. Deisch sees this as two prong: 1) do a resolution to lay out what AES is to do; and 2) look at the contract. He will prepare a resolution with EDC/BRA for action on April 10 Board of Commissioner meeting and he will talk in April to the EDC/BRA about the contract.

12:03 p.m. Comm Griner leaves.

### CORRESPONDENCE

- Parks & Recreation minutes of January 22, 2018 received.
- Road Commission minutes of February 22, 2018 received.
- Road Commission minutes of March 1, 2018 received.
- Veterans Affairs minutes of February 5, 2018 received.
- Benzie Bus February 2018 Statement of Activities received.

### UNFINISHED BUSINESS – None

### NEW BUSINESS – None

12:12 p.m. Public Input – None

Motion by Warsecke, seconded by Roelofs, to adjourn at 12:12 p.m. Ayes: Carland, Jeannot, Money, Roelofs, Sauer and Warsecke Nays: None Abs: Griner Motion carried.

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Gary Sauer – Chair

Dawn Olney, Benzie County Clerk

### INDEX

1. Approved the agenda as amended.
2. Approved the regular session minutes of March 13, 2018 as presented.
3. Accepted the DEQ Scrap Tire Cleanup Grant Agreement as presented, auth the chairman to sign.
4. Approved to send resolution 2018-011 TNT millage request to Attorney Dave Stoker for completion of resolution and ballot language.
5. Approved payment of the bills from in the amount of \$334,372.59, as presented.
6. Adopted item 2 of the March 13, 2018 Committee of the Whole Consent Calendar as presented.



448 Court Place • Beulah, MI 49617

Memo To: Benzie County Board of Commission  
From: Mitch Deisch, Administrator *M Deisch*  
Date: March 21, 2018  
Subject: Recommendation by the Benzie County BRA/EDC Committee for the Board of Commissioners to appoint the BRA/EDC Committee as direct liaison working with the economic development contractor on future economic development projects and the economic development contract to provide services.

The Benzie County BRA/EDC committee at their February 16, 2018 meeting made a motion to recommend to the Benzie County Board of Commission the February 12, 2018 memo as amended (amended memo dated February 23, 2018) and to identify the primary contract with economic development contractors will be a paid professional county employee.

Attached to the memo is the February 23, 2018 memo and draft February 12, 2018 minutes that will not be approved until the April 2018 BRA/EDC meeting.

The memo lays out the intent of the BRA/EDC committee to become the direct contact with the economic development contractor in the development of economic development goals, timelines, establish a budget to compensate economic developers, overseeing the contract and to establish that the primary contact with the economic development contractor be a professional paid county employee.

With the restructuring of the AES, the organization is working more toward being compensated for specific services, rather than a lump sum payment. Thus the BRA/EDC committee would work closely with the economic development contractor to determine where County funds are to be most effectively used.

The BRA/EDC discussed their willingness to make routine reports back to the BOC updating them on economic development activities.

#### Requested Action

The Board of Commission are being requested by the BRA/EDC committee for adopt the economic development proposal laid out in the February 23, 2018 memo identifying the BRA/EDC committee as the main contact with economic development contractors with a professional paid County employee as the primary (day to day) contact with the economic development contractor.

cc. BRA/EDC Committee

RECEIVED

MAR 21 2018

DAWN OLNEY  
BENZIE COUNTY CLERK  
BEULAH, MI 49617



448 Court Place • Beulah, MI 49617

Memo to: EDC/BRA Committee  
From: Mitch Deisch, Administrator *M Deisch*  
Date: February 23, 2018  
Subject: Economic Development Proposal to the Board of Commission

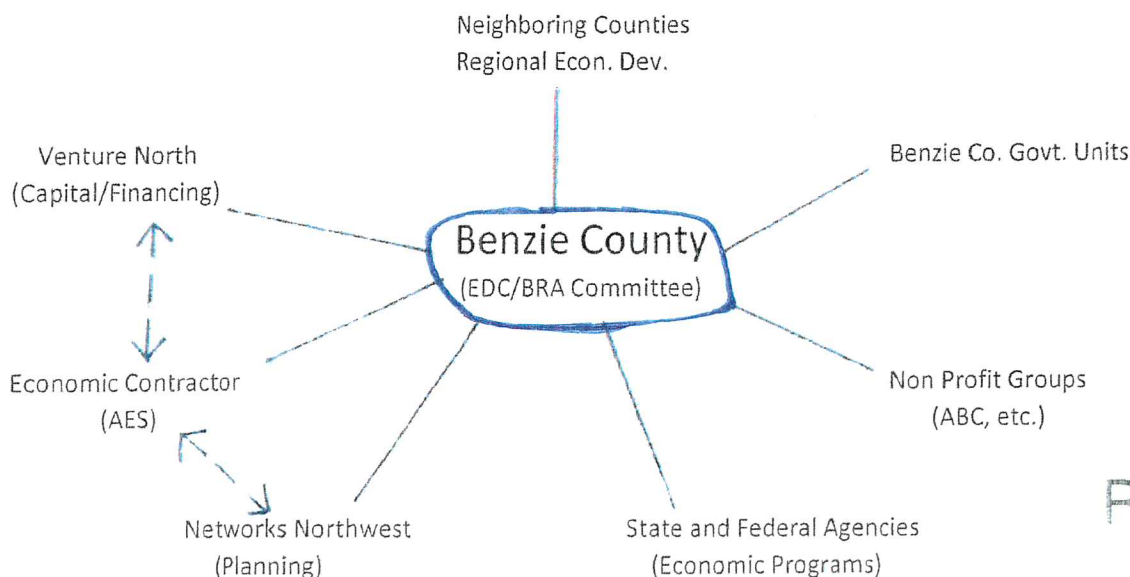
On Thursday February 8, 2018 EDC/BRA Chair Ed Kowalski, AES Executive Director Lisa Leedy and myself meet to discuss economic development in Benzie County, what role the EDC/BRA Committee should have and how does the EDC/BRA work with the AES or other economic development contractors.

Ultimately, the goal of the EDC/BRA is for the Benzie County Board of Commissioners to pass a resolution directing the EDC/BRA to take the lead role of making decisions on behalf of Benzie County regarding economic development activities, which would include taking responsibility of working with and directing activities of the AES or other economic development contractors.

There are several steps that need to be taken by Benzie County in order to move this process forward, these steps are as follows:

1. Identify economic development stakeholders
2. Board of Commission taking action to direct the EDC/BRA to make economic development decisions on behalf of Benzie County.
3. Establish goals and deliverables/timelines for economic development contractor to work on and achieve.
4. Establish a budget administered by the EDC/BRA.
5. Liaison between EDC/BRA and economic development contractor be a paid county professional.

## Stakeholders



RECEIVED

MAR 21 2018

DAWN OLNEY  
BENZIE COUNTY CLERK  
BEULAH, MI 49617

## **Formalize EDC/BRA Role in Economic Development**

For the last two years Benzie County has been contracting for Economic Development with the Alliance for Economic Success, there has never been given a clear and concise direction on who is actually overseeing the economic development contract with the Alliance for Economic Success. It is the opinion of the EDC/BRA Committee and Administration that the Benzie County Board of Commissioners need to formally direct the EDC/BRA Committee to take responsibility for overseeing the economic development contract with the AES, that would include determining goals, objectives, deliverable and timelines for economic development activities. The EDC/BRA would committee to bi-annually making a presentation jointly with the economic development contractor to the Board of Commission.

## **Establishing Goals, Objectives, Deliverables and Timelines**

Economic Development Study  
BOC Strategic Plan  
Expansion of Broadband throughout the County  
Beulah/Benzonia Utility Corridor Feasibility Study – Grant Assistance  
Thompsonville Feasibility Study – Grand Assistance  
Affordable/Workforce Housing  
X-Pert Fulfillment  
Business Development/Expansion/Retention  
Capacity Building  
Entrepreneurs  
Miscellaneous, project's, government requests, etc.

## **Infrastructure, Infrastructure, Infrastructure**

CC: Benzie County Board of Commission

**RECEIVED**

MAR 21 2018

DAWN OLNEY  
BENZIE COUNTY CLERK  
BEULAH, MI 49617

Benzie County EDC/BRA Committee Minutes

February 16, 2018

Present: Mary Carroll, Art Jeannot, Ed Kowalski, Courtney Gillison, Ken Holmes

Also Present: Lisa Leedy (AES), Jim Evans and Mitch Deisch

January 9, 2018 EDC/BRA minutes. Motion by C. Gillison, second by M. Carroll as amended. All approved.

Motion to approve 2/16/18 agenda, unanimously approved.

Public Input: No public input.

M. Carroll asked a procedural question, which was answered by Chair E. Kowalski that it would addressed in the economic development presentation.

Chair E. Kowalski went over the 2/12/18 memo from County Administrator Mitch Deisch. Would like for the EDC/BRA committee to be the direct contract leading economic development activities within Benzie County. Considerable discussion among the board.

County Administrator Mitch Deisch will serve as the point of contact for the EDC/BRA committee and new businesses opportunities and with the economic development contractor (currently AES).

Motion by M. Carroll, second by C. Gillison to recommend to the Benzie County Board of Commission the 2/12/18 memo as amended and to identify that the primary contact with the economic development contractor will be a paid professional staff County employee. Motion approved unanimously.

Lisa Leedy, AES made a brief presentation to the EDC/BRA committee.

EDC/BRA Committee had significant discussion regarding the strategic planning grant regarding upgrading utilities in the Village of Beulah, Village of Benzonia and Benzonia Township.

M. Carroll identified that we need to follow up with by-laws.

Next regularly scheduled meeting is April 13, 2018 at 11:00 am. Focus on economic development priorities.

Special meeting scheduled for March 16, 2018 at 11:00 am. BRA Consultant Mark Florian, ECT will be making a presentation to the EDC/BRA committee.

Meeting adjourned at 12:10 pm.

Respectfully Submitted,

Mitch Deisch, Administrator  
Benzie County

RECEIVED

MAR 21 2018

DAWN OLNEY  
BENZIE COUNTY CLERK  
BEULAH, MI 49617

**SERVICE CONTRACT BETWEEN THE ALLIANCE FOR ECONOMIC SUCCESS AND THE  
COUNTY OF BENZIE**

1. This contract dated March 22, 2016 is by and among the ALLIANCE FOR ECONOMIC SUCCESS (AES), 395 Third Street, Manistee, Michigan 49660, and the COUNTY OF Benzie, 448 Court Place, Beulah, MI 49617 (referred to as "Governmental Unit"), and is made with reference to the following facts and circumstances:
  - A. The Governmental Unit is authorized by Michigan Law to undertake economic and community development activities; and
  - B. The Alliance for Economic Success is a 501 C3 independent private non-profit corporation that was created to provide economic and community development services to the Governmental Units, nonprofit organizations, businesses and other organizations.
2. In consideration of the mutual covenants and agreements contained in this contract, it is agreed as follows:
  - A. General Agreement: The Governmental Unit hereby contracts with the Alliance for Economic Success to provide economic and community development services, including, but not limited to projects, programs and services related to industrial, commercial, retail, financial, tourism and agriculture and other developments that support economic wellbeing. The Governmental Unit may utilize the services of other economic development firms. The Alliance for Economic Success shall assist these economic development firms as directed by the Governmental Unit.
  - B. Payment for Services: In payment of the economic development services to be provided pursuant to this contract, the Governmental Unit shall pay the amounts as follows:

DATE	COUNTY OBLIGATION
3/22/16 - 3/21/17	\$20,000
3/22/17 - 3/21/18	TBD
3/22/18 - 3/21/19	TBD

Amounts due to the Alliance for Economic Success from the Governmental Unit pursuant to this contract shall be due quarterly on the first day of January, April, July and October of each year.

C. Additional Service Payment Process: From time to time the Governmental Unit may request special initiatives or projects that are beyond the organizational capacity of the AES, which may require additional financial resources beyond the annual payment.

When these requests are made by the Governmental Unit, the AES will notify the Governmental Unit that the request is beyond the organizational capacity of the AES and will provide a proposal to provide the additional work. All proposals for additional service payments beyond the annual payment for services will require approval by the Benzie County Commissioners.

3. Term: This contract shall have a three (3) year term from March 22, 2016 through March 21, 2019. This contract may be renewed by mutual written agreement of all parties for an additional term or terms, the duration of which shall be specified in such agreement. The scopes of work for the contract will be annually revised and based primarily upon the strategic plans of the County and the City.
4. Termination: The mutual obligations of both the Governmental Unit and the AES shall continue for a period of 60 days following the giving of the termination notice.
5. Independent Contractor: In the performance of the services to be provided pursuant to this contract, it is mutually agreed that the Alliance for Economic Success shall be and at all times is acting and performing as an independent contractor.
6. Effective Date: This contract shall be effective on March 22, 2016 through March 21, 2019, subject to rights being exercised by any party under the termination clause under this agreement.
7. Entire Agreement: This contract represents the entire agreement of the parties. All prior agreements or understandings between the parties are merged in this agreement. It is contemplated that this contract will be executed in multiple counterparts, all of which together shall be one contract. The captions in this contract are for convenience only, and shall not be considered as part of this contract in any way to amplify or modify the terms and provisions hereof.
8. Non-Assignability: This contract and all rights and obligations hereunder shall not be assignable unless all parties agree in writing to such assignment. This contract shall inure to the benefit of and be binding upon the parties hereto and their respective successors and permitted assigns.
9. Notices: All notices and other documents to be served or transmitted under this agreement shall be in writing and delivered to the parties at the following addresses:

AES Executive Committee: 395 Third Street, Manistee, Michigan 49660  
Benzie County: 448 Court Place, Beulah, MI 49617

Such notices sent to Benzie County shall be sent "to the attention of the County Administrator". Such notices or documents may be served or transmitted in person

or by ordinary mail properly addressed with sufficient postage.

10. Non-Waiver: The waiver by any party hereto of a breach or violation of this agreement shall not constitute a waiver of any subsequent breach or violation of the same provision or any other provision of this contract.
11. Survivability: This contract has been executed in the State of Michigan and shall be governed by Michigan Law. If any provision of this agreement shall be declared to be invalid as a matter of law, the remaining provisions of this agreement will remain in full force and effect.
12. Reporting: Benzie County will have a representative on the Alliance for Economic Success (AES) Board of Directors. AES will hold regularly scheduled board meetings in accordance with its Bylaws and policies. Information, i.e. Activity Reports, Minutes, Committee Reports, and other pieces of information reported at the AES monthly board meetings may be shared by the Benzie County representative with other Governmental Unit board members. The Governmental Unit shall receive an annual compiled financial statement within six months of the end of each fiscal year. Twice each year the Alliance for Economic Success shall make formal presentations to the Governmental Unit on a pre-established date and time set by the Governmental Unit on a pre-established date and time set by the Governmental Unit regarding the previous six (6) months specific economic development activities and plans for the future.
13. Economic Development Activity Reporting: One or more AES Director(s) will meet monthly with the Benzie County Administrator. Where it is determined in these monthly meetings that sharing of economic development opportunity information will be helpful, the Benzie County Administrator can share information with other governmental representatives.
14. Evaluation: The performance of economic development services provided under this contract shall be based upon the goals set by Benzie County annually and attached to this agreement. At the conclusion of each fiscal year, each Governmental Unit will participate in the evaluation of the AES in accord with annual evaluation provisions in the AES by-laws.
15. Scope of Work: Attached to this contract and incorporated by reference thereof, is the initial scope of work for the Benzie County. The AES shall perform functions involving the following missions of the AES: business and job development; community development; and resource development. Specifically the scope of work will consider and focus on the following documents to provide guidance on program and service priorities:
  - A. Benzie County Economic Development Action Plan March 1, 2015
  - B. Benzie County Planning Commission Master Plan Summer/Fall 2016 as well as master plans, recreation plans and other strategic plans in Benzie County.
  - C. Future documents that will be mutually agreed upon by the AES and Benzie County, which at a minimum will include a new Benzie County Strategic Plan facilitated by the AES.

IN WITNESS WHEREOF, THE PARTIES HAVE EXECUTED THIS CONTRACT.

Dated: April 21st, 2016

Signed in the Presence of:

Alliance for Economic Success

Alexander Hornkohl

Beth McCarthy  
By: Beth McCarthy, Board Chair

Dated: \_\_\_\_\_, 2015

Signed in the Presence of:

County of Benzie, Michigan

Tammy Bowers 3/24/16

Tammy Bowers 3/24/16

Roger Griner  
By: Roger Griner, Chairman  
Benzie County Board of Commissioners

Dawn Olney  
By: Dawn Olney, Benzie County Clerk

# Correspondence



1

101ST DISTRICT  
STATE CAPITOL  
P.O. BOX 30014  
LANSING, MI 48909-7514  
PHONE: (517) 373-0825  
FAX: (517) 373-9461  
E-MAIL: curtvanderwall@house.mi.gov

MICHIGAN HOUSE OF REPRESENTATIVES

**CURTIS S. VANDERWALL**

STATE REPRESENTATIVE

March 22, 2018

Benzie County Government Center  
ATTN: Benzie County Board of Commissioners  
448 Court Place  
Beulah, MI 49617

Benzie County Board of Commissioners,

As you may have heard, the Michigan Legislature unanimously passed House Bill 4321 containing a supplemental road funding package that will allow \$175 million of lapsed funds to be shifted into fixing our roads. On March 20, 2018, Governor Snyder signed the bill officially making it Public Act 82 of 2018. Because of this, I am happy to announce that Benzie County will be receiving \$275,175.86 so that road repairs and improvements can begin.

This additional funding for our roads and infrastructure is absolutely crucial in order to ensure that all Michiganders have access to safe and reliable thoroughfares. In the next fiscal year, Michigan Road Commissions can expect to see another \$750 million that will be set aside specifically for road and bridge repairs.

As part of my responsibilities as an elected official, I am glad to see both Republicans and Democrats coming together on this issue to make sure we serve the citizens of our great state. Should you have any questions about your funding, please do not hesitate to contact my office at (517) 373-0825 or CurtVanderWall@house.mi.gov.

Sincerely,

Rep. Curtis S. VanderWall  
101st District

RECEIVED

MAR 26 2018

DAWN OLNEY  
BENZIE COUNTY CLERK  
BEULAH, MI 49617



MICHIGAN MUNICIPAL  
RISK MANAGEMENT  
A U T H O R I T Y

2

March 19, 2018

Frank Post  
Benzie County  
448 Court Place  
Beulah, MI 49617

**RE: Grant Funding – Requirements for Reimbursement**

Dear Mr. Post,

I am pleased to inform you that the Risk Avoidance Program (RAP)/Certification and Accreditation Program (CAP) application for your EMS Stair Chair project was approved. The Membership Committee authorized 50% funding up to a maximum of \$1,000 for your project.

RAP/CAP funds are issued on a reimbursement basis. Payment will be based upon confirmation from Benzie County of their payment of the project in full. The following documents are required for submission to MMRMA in order to process your grant payment:

- ☐ Copies of all invoices associated with the project.
- ☐ Proofs of payment associated with each invoice. Proofs of payment must match invoice amounts. If multiple payments to a vendor are included in one check or other form of payment, a financial breakdown of individual amounts included with the payment must be provided. Invoices stamped "Paid," Purchase Orders, or screen shots of journal entries do not constitute a proof of payment.
- ☐ **\*Projects Involving Training\*** In addition to invoices and proofs of payment regarding tuition expenses, certificates of completion and test scores (when applicable) must also be submitted.

Such documentation is needed in order to verify that the grant allotted is being used for the project described in your application. If your application submission contained the above referenced documentation, please contact MMRMA.

Payment of RAP/CAP funds is contingent upon Benzie County remaining a member of MMRMA and in compliance with the Joint Powers Agreement. Your approved grant reimbursement is valid for six months from the date of this letter. **GRANT EXPIRATION: 09/30/2018.**

Sincerely,

Cara Kowal, ARM, CPCU  
Manager of Risk Management Services

CK/sp

cc: Dawn Olney  
MMRMA Risk Manager

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MAR 26 2018

DAWN OLNEY  
BENZIE COUNTY CLERK  
BEULAH, MI 49617

RISK

MICHIGAN MUNICIPAL  
RISK MANAGEMENT  
A U T H O R I T Y

3

March 19, 2018

Frank Post  
Benzie County  
448 Court Place  
Beulah, MI 49617

**RE: Grant Funding – Requirements for Reimbursement**

Dear Mr. Post,

I am pleased to inform you that the Risk Avoidance Program (RAP)/Certification and Accreditation Program (CAP) application for your Court Security Improvements project was approved. The Membership Committee authorized 50% funding up to a maximum of \$7,603 for your project.

RAP/CAP funds are issued on a reimbursement basis. Payment will be based upon confirmation from Benzie County of their payment of the project in full. The following documents are required for submission to MMRMA in order to process your grant payment:

- ☐ Copies of all invoices associated with the project.
- ☐ Proofs of payment associated with each invoice. Proofs of payment must match invoice amounts. If multiple payments to a vendor are included in one check or other form of payment, a financial breakdown of individual amounts included with the payment must be provided. Invoices stamped "Paid," Purchase Orders, or screen shots of journal entries do not constitute a proof of payment.
- ☐ **\*Projects Involving Training\*** In addition to invoices and proofs of payment regarding tuition expenses, certificates of completion and test scores (when applicable) must also be submitted.

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Payment of RAP/CAP funds is contingent upon Benzie County remaining a member of MMRMA and in compliance with the Joint Powers Agreement. Your approved grant reimbursement is valid for six months from the date of this letter. **GRANT EXPIRATION: 09/30/2018.**

Sincerely,



Cara Kowal, ARM, CPCU  
Manager of Risk Management Services

CK/sp

cc: Dawn Olney  
MMRMA Risk Manager

RECEIVED

MAR 28 2018

DAWN OLNEY  
BENZIE COUNTY CLERK  
BEULAH, MI 49617

(4)

Minutes of a regular meeting of the Wexford County Board of Commissioners, held at the Wexford County Courthouse, 437 E. Division St., Cadillac, Michigan on the twenty-first day of March 2018 at 5:30 p.m.

PRESENT: Leslie D. Housler, Robert Hilty, Michael Bengelink, Michael Bush,  
Gary Taylor, Julie Theobald, Judy Nichols, and Bill Goodwill;

ABSENT: Michael MacCready

The following preamble and resolution were offered by Commissioner Nichols and supported by Commissioner Taylor.

**RESOLUTION NO. 18-09**  
**OPPOSING AMENDATORY LEGISLATION TO MICHIGAN PUBLIC ACT 93 OF 2013**

**WHEREAS**, Michigan Public Act 93 of 2013 created the Michigan Indigent Defense Commission (MIDC), authorized the MIDC to establish minimum standards for the provision of indigent defense services, mandated compliance plans from all Michigan counties by November 20, 2017 to address the first four indigent defense standards, and mandated that any additional costs required to implement these minimum standards be paid by the state; and

**WHEREAS**, Wexford County partnered with Missaukee County to develop a mandatory compliance plan for implementing the first four indigent defense standards and submitted this plan to the MIDC by the November 20, 2017 deadline, and

**WHEREAS**, Governor Rick Snyder has now proposed a FY19 budget for the state of Michigan, which includes insufficient funding to pay the additional indigent defense expenses that are anticipated in association with implementation of the first four indigent defense minimum standards, as required by Michigan Public Act 93 of 2013; and

**WHEREAS**, realizing state funding as currently proposed is insufficient and in violation of Michigan Public Act 93 of 2013, the Governor has further proposed amendatory legislation, "to clarify and improve" Michigan Public Act 93 of 2013, which include, among other things, establishing a new minimum local share of indigent defense costs to \$7.25 per capita and requiring that 90 percent of the revenue now collected by counties from partially indigent defendants be remitted to the state to support statewide system costs; and

**WHEREAS**, it has been determined that the proposed amendatory changes to Michigan Public Act 93 of 2013 would result in an increase in expenses to Wexford County to provide indigent defense services in compliance with the first four standards, and

**THEREFORE BE IT RESOLVED**, the Wexford County Board of Commissioners **hereby opposes** any amendatory legislation to Michigan Public Act 93 of 2013 that would reduce or eliminate the state of Michigan's fiduciary responsibility to pay any and all additional costs required to implement the minimum indigent defense standards, as presently legislated.

**RECEIVED**

MAR 26 2018

DAWN OLNEY  
BENZIE COUNTY CLERK  
BEULAH, MI 49617

**BE IT FURTHER RESOLVED**, the Wexford County Board of Commissioners remains committed to implementing the new minimum indigent defense standards as mandated by the MIDC, so long as the state of Michigan remains true to its original commitment to pay for any additional costs necessary for their implementation.


**BE IT FURTHER RESOLVED**, that a copy of this resolution be forwarded to Governor Snyder, Representative Hoitenga, Senator Boohar, the Michigan Association of Counties, and the other 82 counties.

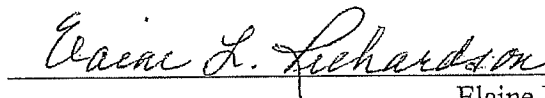
A ROLL CALL VOTE WAS TAKEN AS FOLLOWS:

AYES: Theobald, Nichols, Goodwill, Housler, Hilty, Bengelink, Bush, and Taylor;

NAYS: None

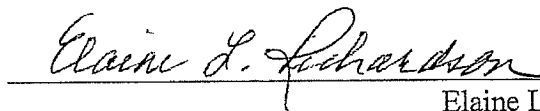
**RESOLUTION DECLARED ADOPTED.**

  
\_\_\_\_\_  
Leslie D. Housler, Chairman, Wexford County Board of Commissioners

  
\_\_\_\_\_  
Elaine L. Richardson, County Clerk

STATE OF MICHIGAN     )  
                                  ) ss.  
COUNTY OF WEXFORD    )

I hereby certify that the foregoing is a true and complete copy of Resolution 18-09 adopted by the County Board of Commissioners of Wexford County at a regular meeting held on March 21, 2018, and I further certify that public notice of such meeting was given as provided by law.

  
\_\_\_\_\_  
Elaine L. Richardson, County Clerk

5

**BENZIE-LEELANAU DISTRICT HEALTH DEPARTMENT  
BOARD OF HEALTH MEETING AGENDA**  
**Thursday, March 22, 2018**  
**Benzie Community Resource Center, Ingemar Johansson Conference Room**  
**6051 Frankfort Highway**  
**Benzonia, Mi 49616**

The meeting was called to Order by Chairperson Lautner at 4:00 p.m.

Those present at the time the meeting was called to order were:

Carolyn Rentenbach, Leelanau County Member at Large  
Casey Noonan, Leelanau Board of Commissioners  
Dr. George Ryckman, Benzie County Member at Large  
Gary Sauer, V. Chairperson, Benzie County Board of Commissioners  
Melinda Lautner, Chairperson, Leelanau County Board of Commissioners  
Roger Griner, Benzie Board of Commissioners

**Excused**

None

**Staff present**

Lisa Peacock – Health Officer  
Dr. Joshua Myerson – Medical Director  
Dodie Putney – Director of Administrative Services  
Thomas Fountain – Environmental Health Director

**Public present**

Ken Talsma, Anderson, Tackman and Company  
Nicholas Dow  
William Crawford

**Pledge of Allegiance**

**Approval of Minutes**

Motion by: Noonan to approve the minutes from the Regular Board of Health Meeting of January 25, 2018

Seconded by: Griner

**Voice vote: 6 yeas    0 nay    Motion carried**

**Approval of the Agenda**

Motion by: Sauer to approve agenda.

Seconded by: Noonan

**Voice vote: 6 yeas    0 nay    Motion carried**

**Public Comment Period**

Bill Crawford read from a written statement centering on comments made at a recent Leelanau Board of Commissioners meeting.

Tom Fountain introduced Nicholas Dow, our new Food Sanitarian.

**RECEIVED**

**MAR 27 2018**

DAWN OLNEY  
BENZIE COUNTY CLERK  
BEULAH, MI 49617

Ken Talsma, from Anderson, Tackman and Company presented his finding for the 2017 audit. The Health Department has again received a Modified Opinion which is the highest level of assurance.

Motion by Griner to accept the audit as presented

Seconded by: Rentenbach

**Voice vote: 6 yeas 0 nay Motion carried**

#### **Health Officer Update – Lisa Peacock**

##### **Public Health Advocacy Opportunities:**

SAVE THE DATE for 2 upcoming opportunities to connect with our legislators on issues important to public health. Wednesday, April 18 is Public Health Day at the Capitol. The day opens with a presentation of the County Health Rankings and the Northern Michigan Public Health Alliance has scheduled appointments with all State legislators at their offices in Lansing throughout the day. Our advocacy workgroup is working on educational materials and will focus on the importance of full funding for essential services in creating capacity to protect the public from emerging health threats such as infectious disease outbreaks like Hepatitis A and environmental issues such as vapor intrusion. If you would like to attend please register using the attached form.

The Alliance is also planning to host two legislative open houses in the summer for our State and Federal legislators. Save the Date cards will be shared at the Day at the Capitol meetings and will be forwarded to you as well.

##### **Northern Michigan Public Health Alliance:**

Memorandum of Understanding revision and renewal): Original MOU has expired and steering committee made some revisions to reflect the current landscape, including the addition of Central Michigan District Health Department officially to the Alliance membership.

Motion by: Sauer to sign the revised Memorandum of Understanding.

Seconded by: Rentenbach

**Voice vote: 6 yeas 0 nay Motion carried**

**Strategic Planning:** The Northern Michigan Public Health Alliance utilizes a method for developing strategic plans that begins with a Practical Vision. This is a point to guide the organization as it works to achieve its vision of “healthy people in healthy communities”. At its annual meeting participants created this Practical Vision:

By 2020, the Northern Michigan Public Health Alliance wants to see the following as a result of its actions--

- a. share expertise, knowledge, and leadership;
- b. link services;
- c. develop prevention programs;
- d. develop communication plans;
- e. expand the scope of public health;
- f. integrate behavioral health and substance use disorder services;
- g. train the public health workforce;
- h. maximize resources;
- i. evaluate health outcomes;
- j. collaborate on public health emergency preparedness;
- k. engage community partners; and

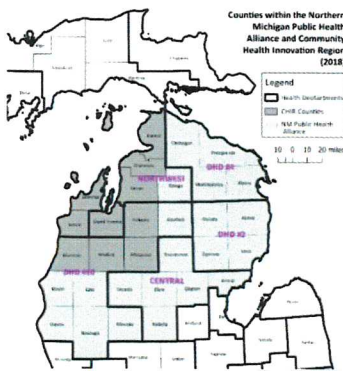
1. focus advocacy efforts.

On April 30, the Steering Committee, Board of Health members, health department leaders, and community partners will convene to identify the barriers to this Practical Vision and actions to take in the next three years to achieve it. We welcome your perspectives and participation! Please let me know if you would like to attend with an email to [jane.sundmacher@nwhealth.org](mailto:jane.sundmacher@nwhealth.org).

### Community Health Assessment

One of the top priorities for the Northern Michigan Public Health Alliance is to conduct uniform community health assessment every three years in partnership with hospitals and other community partners. For the 2018/19 project, the Alliance Steering Committee appointed the Health Department of

Northwest Michigan role as project manager in coordinating Mobilizing for Action through Planning & Partnerships (MAPP) across their seven jurisdictions. MAPP is considered the “gold standard” community



health assessment framework, meeting all the best practice standards listed at right. The 2018/19 assessment will have several enhancements, such as analysis of age-adjusted mortality rates, trend data for key statistics from sources such as the US Census Bureau, Michigan Department of Health and Human Services, and Michigan Profile for

Healthy Youth; and an environmental health analysis. Several funding partners are committed to the project and a design team has been established to lead the project. Michelle Klein is representing our Health Department on this team.

### Community Health Assessment

A community health assessment is a process that uses quantitative and qualitative methods to collect and analyze data systematically to understand health within a specific geographic region. Best-practice assessments include information on risk factors, quality of life, mortality and morbidity, community assets, forces of change, social determinants of health and health inequity, including analysis of how the public health system provides essential services. These data inform community decision-making, prioritization of community problems, and the development, implementation, and evaluation of community health improvement plans.

They have already convened an initial meeting of a Design Team. It will make recommendations to a regional cross-sector Steering Committee, assuring the community health assessment meets hospital requirements for community benefit from the IRS and health department requirements for the Public Health Accreditation Board (PHAB) as well as Northern Michigan Community Health Innovation Region (NMCHIR) requirements to conduct community health assessment. The NMCHIR will provide additional resources to the project, including funding, consultation from Michigan Public Health Institute and results from a “deep dive” into obesity/overweight and the key social determinants of health/barriers to maintaining a healthy weight in the 10-county region. Within the NMCHIR, the Alliance will pilot aligning additional partners that are required to conduct community assessments, for example, Area Agencies on Aging, community mental health agencies, federally qualified health centers, United Way organizations, as well as coordinating efforts with entities conducting specific assessments on emerging health threats such as substance abuse.

### Netsmart update:

As discussed in the past, the Northern Michigan Public Health Alliance partners worked with the attorney who represented the Alliance in the contract negotiations with Netsmart originally to draft

and send correspondence putting Netsmart on notice of our concerns regarding their inability to meet the terms of our contract. Their response laid out a timeline of benchmarks that they felt would cure the breach of contract. Unfortunately, the first two benchmarks have already been significantly delayed which contributes to our fear that Netsmart will not be able to complete the intended project.

Motion by: Sauer

Seconded by: Rentenbach that the Health Officer is authorized to work with the other members of the Northern Michigan Public Health Alliance (NMA) and the legal team, which represents NMA, to terminate the existing contract with Netsmart, seek damages from Netsmart via litigation or settlement, obtain a replacement for Netsmart to explore and implement other EMR software options and to share costs association with these actions with the other NMA participants.

**Voice vote: 6 yeas 0 nay Motion carried**

## **Personnel and Finance Committee Report**

### **Accounts Payable**

Motion by: Rentenbach to pay the bills in the amount of \$225,360.81

Seconded by: Noonan

**Voice vote: 6 yeas 0 nay Motion carried**

### **February 2018 Financial Statements**

Motion by: Rentenbach to accept the financial statements as presented.

Seconded by: Noonan

**Voice vote: 6 yeas 0 nay Motion carried**

### **Staff Reports**

Administrative - Dodie Putney

Phone lines – we are no longer with AT&T. Working on restructuring the current phone system by identifying agency ownership.

Environmental Health Director –Tom Fountain

1. House Bill 5638 regarding the elimination of water withdrawal regulations and permitting has been reviewed by the MALEHA Forum and we have voted unanimously to not support this legislation for the sake of environmental health and public health protection of Michigan's groundwater.
2. Beach monitoring funding is available for the 2018 swimming season. Monitoring will be done weekly for 13 weeks beginning Wednesday June 13, 2018. The same inland lake and great lakes sites will be targeted again this year. The stakeholder group met last week and had a lengthy discussion regarding future funding sources including reaching out to communities and private businesses.
3. The 90<sup>th</sup> annual MGWA conference was held in Traverse City on February 26-27. Fountain and Nick Dow attended the fundamentals course. The meeting had good public health attendance which is one of the main goals for the MDEQ Directors Well Drillers Advisory Committee of which Fountain is Member. An on-site well drilling demonstration will be held on April 11 in Mesick for regional sanitarians to observe some of the well drilling procedures.
4. A new up and coming potential public health concern is Harmful Algae Blooms. Two of our local lakes will be sampled for HAB's this summer by Oakland University students. Little Glen Lake and Platte Lake are the two water bodies selected in our area. This project is a MDEQ/DHHS project that may impact local public health. Fountain said it is still a new issue with many uncertainties.

5. A large sewage release has occurred on Betsie Lake between Elberta and Frankfort. The BLDHD was notified by the MDEQ on March 7, 2017. A pipe located under the Betsie River near the M-22 Bridge was compromised allowing up to ~1.6 million gallons of untreated raw sewage to enter the lake in recent months. The leak was discovered after some maintenance in a pump chamber in Elberta and a sewage meter at the BLUA plant. The meter, which typically registers ~24,000 gallons a day, was registering only ~7,000 gallons according to the DEQ. A dye test confirmed the broken pipe. Fountain and SOS Analytical collected 5 samples along the Betsie Lake on March 8 and fortunately the e-coli levels met satisfactory levels. No public health threat is presently occurring. Fountain said this would have been a serious situation if it would have occurred during the summer months with people in the water. Fountain said he believes CSO and SSO events contribute more sewage into our Greatlakes than all of the septic systems combined.
6. The lead/copper rules in Michigan are in the process of being changed which will impact local public health as it pertains to our regulated water supplies. Fountain said the MALEHA forums is in the process of submitting a formal opinion to MDEQ regarding these changes and the need for adequate funding and oversight for the expected water systems that cannot meet the new standards. The public comment period was extended by the MDEQ. Fountain urges the Board to become familiar of the issues in Lansing. Fountain explained to the board the water sampling process and that drinking water is only one of the paths lead is introduced into humans...dust, lead paint and some foods can also contribute to high blood lead levels in children.
7. Leelanau Clean Water will be using some funds to hire Joe VanderMeulan to create a short video spotlighting Leelanau County and its water resource. It will be used as an educational tool to bring attention to our water and how to be good stewards. Fountain said VanderMeulan and his company naturechange.org uses videography and journalism to publicize local activities.
8. Vapor Intrusion and PFAS/PFOA locations across Michigan are continuing to cause staffing and financial pains for local health department jurisdictions. Fountain said we are fortunate we have not faced these big issues yet but warns these sites may be lurking and waiting to be discovered. Fountain said these are perfect examples of the never ending public health crisis' that will continue to distract us from our local mandated programs. Fountain gave examples of sites in Michigan including Wurtsmith Airforce Base, Camp Grayling and Wolverine Shoes in Rockford.
9. Fountain updated the Environmental Health software progress which is getting close to launch. Fountain said he is disappointed it has taken this long but attempting this project with existing staff caused the delay right from the start. Healthspace will be a huge, rewarding program once we go live. The big benefit will be the beginning of electronic records.
10. The departments Non-community well program was recently evaluated by MDEQ staff. The draft report was positive showing no "not mets" but we are challenging some of the remarks the evaluator reported. The rules sometimes get interpreted with a slightly different perspective and this report reflects those personal opinion interpretations. We are waiting for a response from MDEQ.
11. Fountain reported on the status of the Statewide Sanitary Code Bill proposed by the Governor's office and MDEQ which will be introduced by Rep. Lower. Draft 2 of the legislation was included in the BOH packet. Just last week Draft 3 was released and discussed at the MALEHA Forum in Okemos. Fountain said the E.H. Directors are very concerned about this Bill and are preparing a Position Statement opposing the Bill. The Northern Michigan Environmental Health Directors have been expressing our concerns for months regarding the language in the Bill and are preparing a position statement as well. It is reported a Draft 4 may be forthcoming and local public health may not get a chance to review it before it is introduced. Public health has not been included during

the initial stakeholder/ special interest group sessions and the Bill seems to be on the fast track similar to other attempts.

12. Fountain reported the Time of Transfer/Sale Ordinance in Barry-Eaton Counties has been repealed after 10 successful years due to politics. Countless sanitary violations and drinking water concerns were identified and corrected. Fountain believes the repeal of their code is in contradiction of the Governor's clean water strategy.
13. Great Lakes Water Quality Laboratory located in Lake Ann has been under investigation by the MDEQ for fraudulent activities pertaining to the Safe Drinking Water Act. Mr. Alan Gray pled no contest plea on several counts. Mr. Gray will have limited duties at the lab because of these charges. Many of our local regulated water supplies utilize GLWQL.
14. Fountain reported he is considering changing the language on our application process for the environmental health programs including a signature clause. The wording changes evolve around the Right of Entry laws and the 4<sup>th</sup> Amendment. These changes are the result of the conversations and meeting the Northern Michigan Environmental Health Directors have been having along with legal input from several attorneys.

Medical Director – Dr. Joshua Meyerson - left 5:55pm  
Hep C needle exchange program – next meeting

#### **Public Comment Period**

None

#### **Board Comments**

Sauer requested permission to post Smart 911 and Code Red signs/pamphlets in the lobby of the Benzie Community Resource building. These documents will help direct residents to sign up for this new County service.

Lautner commented on statements Bill Crawford had made during the first public comment.

#### **Adjourn**

Motion by: Noonan to adjourn.

Seconded: Griner

**6 yeas 0 nay Motion carried**

**Meeting adjourned 6:11 p.m.**

---

Melinda Lautner, Chair

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Kristine Malkowski, Recording Secretary

The regular meeting of the Board of County Road Commissioners of Benzie County was called to order by Chairman Rosa at the Road Commission offices in Honor, Michigan on Thursday, March 8, 2018 at 9:30 AM.

Present:	Chairman Bob Rosa	Manager Matt Skeels
	Vice-Chairman Ted Mick	Superintendent Brad Schaub
	Member Jim Bowers	Clerk Jennifer Kolinske

Motion by Comm Bowers and supported by Comm Mick to amend the agenda adding CRA Support Letter and No Smoking Policy. Ayes: Rosa, Mick and Bowers. Nays: None. Motion carried.

The minutes of the 2/22/18 & the 3/1/18 meeting were accepted as presented.

Motion by Comm Mick and supported by Comm Bowers to pay bills #44872 to #44906 for the amount of \$43,892.34 and Payroll #05 for \$59,890.90. Ayes: Rosa, Mick and Bowers. Nays: None. Motion carried.

Motion by Comm Mick and supported by Comm Bowers to do the EFT transfer for MERS in the amount of \$46,544.01. Ayes: Rosa, Mick and Bowers. Nays: None. Motion carried.

**Superintendent's report:** Crews have been working on cutting trees in preparation for 2018 road projects. Accident at St. Andrews church – seasonal plow driver backed into their light pole.

**Standing Guest:** Gary Sauer-County Commissioner – Brought the board up to date on issues at the county level. Maples is averaging 90% occupancy. County received \$8,000 tire disposal grant. Recycle dates for tires and electronics will be 6/16/18 in Frankfort, tires only 7/14/18 in Thompsonville and electronics, tires and household hazardous waste 8/4/18 at BCRC.

**Public Input:** None

**Items Before the Board:**

Resolution 2018-04 Haze Rd (Black) Bridge - Motion by Comm Mick and supported by Comm Bowers to adopt Resolution 2018-04 Haze Rd (Black) Bridge. Ayes: Rosa, Mick and Bowers. Nays: None. Motion carried.

Resolution 2018-05 Nostwick Rd Bridge- Motion by Comm Bowers and supported by Comm Mick to adopt Resolution 2018-05 Nostwick Rd Bridge. Ayes: Rosa, Mick and Bowers. Nays: None. Motion carried.

Resolution 2018-06 Reynolds Rd Bridge- Motion by Comm Bowers and supported by Comm Mick to adopt Resolution 2018-06 Reynolds Rd Bridge. Ayes: Rosa, Mick and Bowers. Nays: None. Motion carried.

Act 51 Annual Mileage Certification Report – Chairman Rosa signed the Act 51 certification reports.

2018 Material Bids - Motion by Comm Mick and supported by Comm Bowers to accept management's recommendations for all 2018 Material Bids. Ayes: Rosa, Mick and Bowers. Nays: None. Motion carried.

RECEIVED

MAR 29 2018

165

DAWN OLNEY  
BENZIE COUNTY CLERK  
BENZIE COUNTY, MI 49617

**Correspondence/Information/Discussion:**

Begold Road – Management's recommendation is to put Ellsworth Road on section line. Resident would like 1,500 feet south of Ellsworth Road improved for year around maintenance. Estimate to be prepared on section line.

King Road Bridge Update – Bid proposals were sent out this week and posted on website.

Additional MTF Funds – Board discussed the possibility of completing Homestead Road improvements this year with the additional \$275,000 we are to receive in MTF. Two proposals were presented to the board, one for \$297,000 (without shoulders) and \$430,000 with shoulder work. Management recommends wedge & overlay only at the \$297,000. Board would like management to review 2018 budget and see if it is possible to do the project with shoulders.

CRA Support Letter – Board recommends supporting the CRA regarding the Great Lakes Restoration funding proposal.

No Smoking Policy – Management to review policy and bring recommended changes to next board meeting.

**Public Input:** None

Meeting adjourned at 10:50 AM

Minutes approved 3/29/2018.

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Robert Rosa, Chairman

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Jennifer L. Kolinske, Clerk

BENZIE COUNTY VETERANS AFFAIRS COMMITTEE  
Meeting Minutes  
Monday, March 5, 2018, 9:00 a.m.  
Conference Room 206, Governmental Center, Beulah, Michigan

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Committee members present: Bob Roelofs (Chair), Camp Bailey, Ed Kowalski, Kirt Giddis, and Dale Ginzel (Secretary). Absent: Tom Stobie

A moment of silence was followed by the Pledge of Allegiance.

A motion was made by Kirt and supported by Ed to approve agenda with amendment to add Committee Member comments to New Business. Motion was approved unanimously.

A motion was made by Kirt and supported by Ed to approve February committee meeting minutes. Motion was approved unanimously.

**Public Comment:** Judy King and CPT Bryan Smith from Michigan Challenge provided an overview of their program and requested help identifying Gold Star Teens that might be interested in participating in program.

**Outside Veterans Meetings:** Bob attended Grand Traverse County VA meeting and had nothing to report.

**County Veterans Director Report:** None

**Finance update:** Michelle Thompson provided finance report. The Veterans' Relief Fund (293) has a balance of \$77,633.43. The Veterans' Memorial Fund (295) balance is \$57,286.07.

**Committee Action Items:**

- a. Ed made a motion and supported by Dale to approve bylaws as amended. Roll call: Kirt – yes, Ed – yes, Camp – yes, Dale – yes, Bob – yes. Bylaws approved unanimously.
- b. Kirt nominated Tom and supported by Ed to serve as Vice-chair. Roll call: Kirt – yes, Ed – yes, Camp – yes, Dale – yes, Bob – yes. Roll call was unanimous.

**Old Business:**

- a. Pavilion grant request was approved for \$52,230.76
- b. Kirt shared that brick thanking all donors has been ordered.
- c. Dale Chase has agreed to provide cannon demonstration at Memorial Day event. Bob made a motion and supported by Kirt to pay \$150 to Dale Chase for demonstration. Roll call: Kirt – yes, Ed – yes, Camp – yes, Dale – yes, Bob – yes. Motion approved unanimously

**New Business:**

- a. Bob made motion and supported by Dale to have Special Meeting on March 11 at 10:00 a.m. to discuss financing of pavilion and committee meeting schedule. Kirt – yes, Ed – yes, Camp – yes, Dale – yes, Bob – yes. Motion approved unanimously.
- b. American Legion Honor Guard from Frankfort post will be participating in Memorial Day event. Start time for event will be 12:15 a.m.

**Mileage, bills and per diem requests:**

- a. Dale made a motion and supported by Ed to approve mileage and per diem for February committee meeting. Roll call: Kirt – yes, Ed – yes, Camp – yes, Dale – yes, Bob – yes. Motion approved unanimously.

Meeting was adjourned at 10:58 a.m.

RECEIVED

APR 03 2018

DAWN OLNEY  
BENZIE COUNTY CLERK  
BEULAH, MI 49617

BENZIE COUNTY VETERANS AFFAIRS COMMITTEE  
Special Meeting Minutes (**DRAFT**)  
Sunday, March 11, 2018, 10:00 a.m.  
Platte River Inn, Honor, Michigan

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Committee members present: Bob Roelofs (Chair), Camp Bailey, Ed Kowalski, Kirt Giddis, and Dale Ginzel (Secretary). Absent: Tom Stobie. Also present was Michelle Thompson and Art Melandez.

**New Business:**

- a. After discussion of possible options on how to move forward with pavilion project, Bob will contact Honor Building and Supply to find out best ways to proceed. Another special meeting may be necessary to discuss options.
- b. Changes to committee meeting schedule will be postponed until resolution regarding secretary's work schedule.

Meeting was adjourned at 11:30 a.m.

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APR 03 2018

DAWN OLNEY  
BENZIE COUNTY CLERK  
BEULAH, MI 49617

# STORMWATER MANAGEMENT IN THE COLD CREEK WATERSHED

## Community Dialogue

In 2018, the Benzie County Planning Commission is hosting a series of community dialogues on targeted topics related to issues identified in the Benzie County Master Plan.

On May 10, the Planning Commission will host a discussion on stormwater management in the Cold Creek Watershed in Beulah, and repeated flooding that has significant impacts for local businesses and residents. Local government and natural resource stakeholders will share information on current initiatives and will explore ideas for coordinated, cross-sector, and intergovernmental solutions.

You're invited to attend the May 10 Benzie County Planning Commission Community Dialogue to:

- Learn about current conditions and initiatives in the Cold Creek Watershed from natural resources partners
- Discuss solutions, potential partnerships, and next steps with communities and partners

**RSVP by May 4:**

[www.nwm.org/communitydialogue](http://www.nwm.org/communitydialogue)

There is no cost to attend.

**THURSDAY, MAY 10**

**6:00 PM**

**Benzie County Government Building  
448 Court Place, Beulah**

## AGENDA

**6:00 PM**

### **CURRENT CONDITIONS**

*Benzie County Drain Commissioner*

- ◇ Priority Issues, Needs, & Opportunities
- ◇ Current Partner Activities

**6:30 PM**

### **ROUNDTABLE**

#### **Solutions & Next Steps**

- ◇ Infrastructure Solutions
- ◇ Partnerships for Solutions

This meeting is open to all members of the public under Michigan's open meetings act. If you are planning to attend and have a disability requiring any special assistance at the meeting, or for more information, please notify Networks Northwest at (231) 929-5000.

**Networks Northwest**  
Talent / Business / Community

## **BENZIE COUNTY PLANNING COMMISSION**

Jason Barnard—Chuck Beale—Coury Carland—Jim Clark—Irene Dunham-Thayer—Vince Edwards—  
Betsy Evans—Chris Walrad—Gregory Wright—Walter Roch von Rochsburg

2018-012  
Proclamation

*National Public Safety Telecommunicators Week*  
*April 8 - 14, 2018*

Whereas emergencies can occur at anytime that require police, fire or emergency medical services;  
And

Whereas when an emergency occurs the prompt response of police officers, firefighters and EMS personnel is critical to the protection of life and preservation of property;  
And

Whereas the safety of our police officers, firefighters and EMS personnel is dependant upon the quality and accuracy of information obtained from citizens who telephone Benzie County Central Dispatch;  
And

Whereas Public Safety Telecommunicators are the first and most critical contact our citizens have with emergency services;  
And


Whereas Public Safety Telecommunicators are the single vital link for our police officers, firefighters and EMS personnel by monitoring their activities by radio, providing them information and insuring their safety;  
And

Whereas Public Safety Telecommunicators of Benzie County Central Dispatch have contributed substantially to the apprehension of criminals, suppression of fires and treatment of patients;  
And

Whereas each Public Safety Telecommunicator has exhibited compassion, understanding and professionalism during the performance of their job in the past year;

Therefore Be It Resolved the Benzie County Board of Commissioners declares the week of April 8 through 14, 2018 to be National Public Safety Telecommunicators Week in Benzie County, in honor of the men and women whose diligence and professionalism keep our public safety officers and citizens' safe.

Dated: April 10, 2018

  
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Gary G. Sauer, Chairman

I, Dawn Olney, Clerk to the Benzie County Board of Commissioners, hereby do certify that the above resolution was adopted by the Benzie County board of Commissioners on the 10<sup>th</sup> day of April, 2018.

  
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Dawn Olney, Benzie County Clerk