

BENZIE COUNTY BOARD OF COMMISSIONERS

448 COURT PLACE – BEULAH, MI 49617 – (231) 882-9671
www.benzieco.net

MEETING AGENDA

April 26, 2022

Frank F. Walterhouse Meeting Room, Governmental Center, Beulah, Michigan

Join Zoom Meeting

Please click the link below to join the webinar:

<https://us02web.zoom.us/j/81470368457>

Or One tap mobile :

US: 13126266799

Webinar ID: 814 7036 8457

PLEASE TURN OFF ALL CELL PHONES OR SWITCH THEM TO VIBRATE

9:00 a.m. CALL TO ORDER
 ROLL CALL
 INVOCATION AND PLEDGE OF ALLEGIANCE
 APPROVAL OF AGENDA
 APPROVAL OF MINUTES – 4/12/22 (open & closed)
 PUBLIC COMMENT
 FINANCE –
 A) Approval of Bills
 ELECTED OFFICIALS & DEPT HEAD COMMENTS
 ACTION ITEMS –
 A) Budget Amendment – Jail Medical
 B) Budget Amendment – Sewer Feasibility Study
 C) Brownfield Plan Approval – True North Project
 D) Budget Amendment – District Court Jury Fees
 E)
 COMMISSIONER REPORTS –
 COUNTY ADMINISTRATOR’S REPORT – Katie Zeits
 COMMITTEE OF THE WHOLE – None
 COMMITTEE APPOINTMENTS – BLHD
 UNFINISHED BUSINESS –
 NEW BUSINESS –
10:00 Audit Presentation – Maner Costerisan
10:15 “ “ “ “
 PRESENTATION OF CORRESPONDENCE
 PUBLIC COMMENT
 ADJOURNMENT

Times Subject to Change

The County of Benzie will provide necessary reasonable auxiliary aids and services for individuals with disabilities at the meeting upon five (5) working days’ notice to the County. Individuals with disabilities requiring auxiliary aids or services should contact the County in writing or by 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 COMMENT

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 comment 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 Comment. 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. The Board will not be accepting public comment via zoom/online.

Group Presentations – 15 minutes
Individual Presentations – 3 minutes

Board Response: Generally, as this is a “Comment” 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 lengthier understanding of an issue or topic and may be referred to a committee appropriate to address those issues.

Public Comment 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 – Andy Miller (Crystal Lake, Frankfort)	231-920-8300
District IV – Rhonda Nye (Benzonia).....	231-510-8804
District V – Tim Markey (Homestead)	231-871-1399
District VI - Evan Warsecke (Colfax, Inland)	231-275-3375
District VII - Gary Sauer (Blaine, Gilmore, Joyfield, Weldon)	231-651-0647

January 11, 2022

THE BENZIE COUNTY BOARD OF COMMISSIONERS
April 12, 2022

The Benzie County Board of Commissioners met in a regular session on Tuesday, April 12, 2022 in the Frank Walterhouse Board Room, 448 Court Place, Government Center, Beulah, Michigan.

The meeting was called to order by Chair Bob Roelofs.

Present were: Commissioners Jeannot, Miller, Nye, Roelofs, Sauer and Warsecke

Excused: Commissioner Markey

The invocation was given by Commissioner Roelofs and the Pledge of Allegiance was recited.

Agenda:

Motion by Miller, seconded by Warsecke, to approve the agenda as amend, to add Emergency Management Budget Amendment to Elected Officials and COTW Consent Agenda dated April 11, 2022. Ayes: Jeannot, Miller, Nye, Roelofs, Sauer and Warsecke Nays: None Exc: Markey
Motion carried.

Minutes:

Motion by Nye, seconded by Miller, to approve the regular session minutes of March 15, 2022 as presented. Ayes: Jeannot, Miller, Nye, Roelofs, Sauer and Warsecke Nays: None Exc: Markey
Motion carried.

9:02 a.m. Public Input – None

FINANCE

Bills: Motion by Warsecke, seconded by Miller, to approve payment of the bills in the amount of \$2,369,196.65, as presented. Roll call. Ayes: Jeannot, Miller, Nye, Roelofs, Sauer and Warsecke Nays: None Exc: Markey
Motion carried.

ELECTED OFFICIALS & DEPARTMENT HEAD COMMENTS

Rebecca Hubers, Emergency Management, requested approval of a budget amendment to cover a grant received for the Victim Services Unit in the amount of \$1,525.08.

Motion by Jeannot, seconded by Miller, to amend Fund 425 in the 2021-22 budget as follows:

Increase:

425-301-539.02	VSU Grants and Donations In	\$1,525.08
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Increase:

425-301-967.09	VSU Grants and Donations Out	\$1,525.08
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Roll call. Ayes: Jeannot, Miller, Nye, Roelofs, Sauer and Warsecke Nays: None Exc: Markey
Motion carried.

She also stated that this is National Public Safety Telecommunications Month so be sure and thank your dispatchers for their work; the dispatch roster is full at this time.

On the Emergency Management side, there are a lot of trainings, exercises and exams going on right now; will attend an Ironman meeting next week.

Tom Longanbach, Equalization Director, stated that this is the time for County Equalization; explains the L-4024 report and requests adoption of same.

COMMISSIONERS

Page 2 of 6

April 12, 2022

Kyle Maurer, Animal Control, informed the board that Two Seven Oh, LLC has indicated that grant money is available again this year and will be used for updating of the cat cages; still having well issues; Court hearing on April 14 and hopefully will obtain opportunity for release of some of the animals; Shelter Attendant position main goal is socialization; this is Animal Control Appreciation Week.

Jesse Zylstra, Solid Waste Director, provided a written report.

Doug Durand, Benzie Senior Resources Executive Director, provided a written report.

ACTION ITEMS

Equalization Report; L-4024: Motion by Jeannot, seconded by Warsecke, to adopt the L-4024 as presented, authorizing the chair and clerk to sign. Roll call. Ayes: Jeannot, Miller, Nye, Roelofs, Sauer and Warsecke Nays: None Exc: Markey Motion carried.

BARR Engineering Change Road – Point Betsie: Motion by Miller, seconded by Sauer, to approve Change Order #1 to the Point Betsie Shoreline Protect Project agreement with Barr Engineering in the amount of \$15,187 and that the Chair be authorized to sign and that the related budget amendment in the amount of \$15,187 for the project to allow for reimbursement revenues from the Friends of Point Betsie and payment of invoices by the County be approved. Roll call. Ayes: Jeannot, Miller, Nye, Roelofs, Sauer and Warsecke Nays: None Exc: Markey Motion carried.

ACO Services Agreement with Grand Traverse County: Motion by Warsecke, seconded by Miller, to approve the Interlocal Government Agreement for Animal Control Services with Grand Traverse County, as prepared by legal counsel, authorizing the Chair to sign. Roll call. Ayes: Jeannot, Miller, Nye, Roelofs, Sauer and Warsecke Nays: None Exc: Markey Motion carried.

MTG Cost Allocation Plan: Motion by Jeannot, seconded by Nye, to approve a multi-year agreement up to five (5) years with MGT of American Consulting to prepare the annual Cost Allocation Plan, with funds available in the General Fund, contracted services and authorize the Chair to sign following legal counsel review. Roll call. Ayes: Jeannot, Miller, Nye, Roelofs, Sauer and Warsecke Nays: None Exc: Markey Motion carried.

Scrap Tire Grant Agreement with EGLE: Motion by Warsecke, seconded by Miller, to approve the Scrap Tire Cleanup Grant Agreement with the Michigan Department of Environment, Great Lakes, and Energy for reimbursement of funds to collect and dispose of approximately 3,000 tires in Benzie County and authorize the Chair to sign. Roll call. Ayes: Jeannot, Miller, Nye, Roelofs, Sauer and Warsecke Nays: None Exc: Markey Motion carried.

Com Van Radio Repeater: Motion by Nye, seconded by Miller, to approve the purchase of the enhanced vehicular repeater system to extend portable radio coverage as detailed in the April 12, 2022 packet communications with funds available in the 911 Emergency Service Fund. Roll call. Ayes: Jeannot, Miller, Nye, Roelofs, Sauer and Warsecke Nays: None Exc: Markey Motion carried.

Benzonia Twp Sewer Project Proposal: Jason Barnard, Benzonia Township Supervisor, presented a request for a portion of the 2022 Marijuana Proceeds that were provided to the county to participate in a collaborative funding effort to fund a sewer feasibility study in the Benzonia area; roughly

COMMISSIONERS

Page 3 of 6

April 12, 2022

\$100,000 for the cost of this study to be shared by Benzonia Township, Benzonia Village, Beulah Village and Benzie County.

Chair Roelofs asked if Benzonia Twp received ARPA money? Yes.

Comm Nye stated that she wanted to get this on the ARPA matrix, but with us being very slow about how to spend those funds; possible infrastructure funds coming down from the state and are looking at shovel-ready projects and this study is the first step in this process.

Comm Jeannot stated that the Village of Beulah water/sewer costs are excessive – will this have any change in those costs? Dan Hook spoke on behalf of the Village of Beulah – sewer system rates were just increase by 17% because we will have to put money into the system.

Comm Jeannot stated that we should first look at our costs due to the additional dispensaries with respect to how we spend the 2022 Marijuana Proceeds. The Board was reminded that in 2021 a resolution was approved to use future proceeds for retiring MERS shortfall.

Sara Kirk speaks to the overlay with the Village of Benzonia through their Master Plan; the community recognizes this as a problem. We are ready for development but on hold due to the sewer matter.

Comm Jeannot agrees with Comm Nye that this is a collaboration.

Chair Roelofs asks how many sites in the township are not suitable for sewer.

Comm Sauer stated that his district would not benefit from this. This is not the county responsibility; no one else was given money to help.

Comm Miller says thank you to Benzonia Township for allowing marijuana facilities.

Motion by Nye, seconded by Miller, to rescind the April 27, 2021 resolution 2021-016 Resolution to Authorize the Use of Recreational Marijuana Funds to be Dedicated to Address Benzie County's Unfunded Pension Liability. Roll call. Ayes: Miller, Nye, Roelofs and Warsecke Nays: Jeannot and Sauer Exc: Markey Motion carried.

Motion by Nye, seconded by Miller, that the Board of Commissioners are dedicated to addressing the sewer needs of the Benzonia and Beulah regions and commits \$40,000 to the Sewer Feasibility Study project with funds available from the 2022 allocation of the State of Michigan's Adult Use Marijuana retail sales excise tax revenue. Roll call. Ayes: Miller, Nye, Roelofs and Warsecke Nays: Jeannot and Sauer Exc: Markey Motion carried.

10:15 a.m. Motion by Roelofs, seconded by Nye, to enter closed session under MCL15.268(c) to discuss options with the County Attorney. Roll call. Ayes: Jeannot, Miller, Nye, Roelofs, Sauer and Warsecke Nays: None Exc: Markey Motion carried.

10:24 a.m. Re-enter Open Session

Motion by Roelofs, seconded by Miller, that the Settlement Agreement in connection with a termination as discussed in Closed Session on April 12, 2022 be approved in the amount of \$6,000 and the Board Chair be authorized to sign, with funds available in the Jail fund. Roll call. Ayes: Jeannot, Miller, Nye, Roelofs, Sauer and Warsecke Nays: None Exc: Markey Motion carried.

COMMISSIONER REPORTS

Chair Roelofs attended and reported on Veterans Affairs and their Rolling Thunder event on July 9; MAC Conference.

Comm Jeannot provided a written report (attached).

COMMISSIONERS

Page 4 of 6

April 12, 2022

Comm Miller attended and reported on City of Frankfort; Crystal Lake Township, Human Services Collaborative; Airport Authority; Friends of Point Betsie Lighthouse; Frankfort Elberta Area School Board meeting.

Comm Nye attended and reported on the Benzie County Central School; Centra Wellness Finance and Planning; Health Department; Village of Benzonia; Land Bank Authority; Village of Beulah; EDC Special Meeting; Grow Benzie Summit.

Chair Roelofs asked if everyone on the board were present at the Health Dept meeting. Comm Nye says no, Dr. Kuipers was not in attendance.

Comm Warsecke attended and reported on Parks & Recreation; Solid Waste Advisory; Inland Township.

Comm Sauer attended and reported on MAC Conference; Benzie County Road Commission; Court Security; Health Department; Betsie Valley Trail Management Council; Joyfield Twp; Congratulations to Paula Eberhart for being appointed Register of Deeds to fill the remainder of the unexpired term; DHHS board meeting.

COUNTY ADMINISTRATOR'S REPORT – Katie Zeits

Also attended the MAC Conference; reported on EDC; all millages have now been approved to appear on the August 2022 ballot; been doing some relationship building with townships, villages and groups; working to memorialize agreements with other entities.

COMMITTEE OF THE WHOLE

Motion by Sauer, seconded by Warsecke, to approve items 1 - 4 of the March 15, 2022, Committee of the Whole Consent Calendar as presented. Roll call. Ayes: Jeannot, Miller, Nye, Roelofs, Sauer and Warsecke Nays: None Exc: Markey Motion carried.

Comm Jeannot removed item 1 from the April 11, 2022 Consent Calendar.

Motion by Warsecke, seconded by Nye, to approve items 1-10 of the April 11, 2022, Committee of the Whole Consent Calendar as presented. Roll call. Ayes: Jeannot, Miller, Nye, Roelofs, Sauer and Warsecke Nays: None Exc: Markey Motion carried.

#11: Motion by Jeannot, seconded by Sauer, to adopt Resolution 2022-015 Resolution Submitting to a Vote of the Electorate a Millage Renewal and Restoration Question for the Benzie County Medical Care Facility (The Maples) Operations of 0.3531 for 4 years to be presented to the electorate at the August 2022 election, subject to execution of the Memorandum of Understanding before the Maples Board. Roll call. Ayes: Jeannot, Miller, Nye, Roelofs, Sauer and Warsecke Nays: None Exc: Markey Motion carried.

COMMITTEE APPOINTMENTS

Centra Wellness: Motion by Nye, seconded by Miller, to reappoint Donald Smeltzer to the Centra Wellness Board for a 3- year term, expiring March 31, 2025. Ayes: Jeannot, Miller, Nye, Roelofs, Sauer and Warsecke Nays: None Exc: Markey Motion carried.

COMMISSIONERS

Page 5 of 6

April 12, 2022

Benzie Bus: Motion by Warsecke, seconded by Miller, to reappoint John Morse to the Benzie Transportation Authority for a 3- year term, expiring April 30, 2025. Ayes: Jeannot, Miller, Nye, Roelofs, Sauer and Warsecke Nays: None Exc: Markey Motion carried.

Land Bank: Motion by Miller, seconded by Nye, to reappoint Jason Barnard to the Land Bank Authority for a 3- year term, expiring April 5, 2025. Ayes: Jeannot, Miller, Nye, Roelofs, Sauer and Warsecke Nays: None Exc: Markey Motion carried.

UNFINISHED BUSINESS

NEW BUSINESS

PRESENTATION OF CORRESPONDENCE

- Benzie Transportation Authority financial report for February 2022 received.
- Grand Traverse resolution regarding Michigan Auto Insurance received.
- Iosco County resolution Mental Health Services received.
- Iron County resolution Urging the Return of State Workers to In-Person Operations received.
- Memo received from Kasson Township regarding review of their Master Plan received.
- Grand Traverse resolution of Solidarity with Residents of Ukrainian Descent received.
- DRAFT Weldon Township Zoning Ordinance for review and comment received.

11:19 a.m. Public Input

Annie Browning, Benzonia Township, spoke about the importance of the sewer study and the value in the study.

Michelle Thompson, County Treasurer, reported that the treasurer foreclosed on four parcels and that sale will be on line September 9; she also reported on delinquent tax collection.

11:24 a.m. Public Input Closed

Motion by Warsecke, seconded by Sauer, to adjourn at 11:24 a.m. Ayes: Jeannot, Miller, Nye, Roelofs, Sauer and Warsecke Nays: None Exc: Markey Motion carried.

Bob Roelofs, Chair

Dawn Olney, Benzie County Clerk

INDEX

1. Approved the agenda as amend.
2. Approved the regular session minutes of March 15, 2022 as presented.
3. Approved payment of the bills in the amount of \$2,369,196.65, as presented.
4. Amended Fund 425 in the 2021-22 budget as presented.
5. Adopted the L-4024 as presented, authorizing the chair and clerk to sign.
6. Approved Change Order #1 to the Point Betsie Shoreline Protect Project agreement with Barr Engineering in the amount of \$15,187 and that the Chair be authorized to sign and that the related budget amendment in the amount of \$15,187 for the project to allow for

COMMISSIONERS

Page 6 of 6

April 12, 2022

- reimbursement revenues from the Friends of Point Betsie and payment of invoices by the County be approved.
7. Approved the Interlocal Government Agreement for Animal Control Services with Grand Traverse County, as prepared by legal counsel, authorizing the Chair to sign.
 8. Approved a multi-year agreement up to five (5) years with MGT of American Consulting to prepare the annual Cost Allocation Plan, with funds available in the General Fund, contracted services and authorize the Chair to sign following legal counsel review.
 9. Approved the Scrap Tire Cleanup Grant Agreement with the Michigan Department of Environment, Great Lakes, and Energy for reimbursement of funds to collect and dispose of approximately 3,000 tires in Benzie County and authorize the Chair to sign.
 10. Approved the purchase of the enhanced vehicular repeater system to extend portable radio coverage as detailed in the April 12, 2022 packet communications with funds available in the 911 Emergency Service Fund.
 11. Rescinded the April 27, 2021 resolution 2021-016 Resolution to Authorize the Use of Recreational Marijuana Funds to be Dedicated to Address Benzie County's Unfunded Pension Liability.
 12. Approved stating that the Board of Commissioners are dedicated to addressing the sewer needs of the Benzonia and Beulah regions and commits \$40,000 to the Sewer Feasibility Study project with funds available from the 2022 allocation of the State of Michigan's Adult Use Marijuana retail sales excise tax revenue.
 13. Enter closed session under MCL15.268(c) to discuss options with the County Attorney.
 14. Approved the Settlement Agreement in connection with a termination as discussed in Closed Session on April 12, 2022 be approved in the amount of \$6,000 and the Board Chair be authorized to sign, with funds available in the Jail fund.
 15. Approved items 1 - 4 of the March 15, 2022, Committee of the Whole Consent Calendar as presented.
 16. Approved items 1-10 of the April 11, 2022, Committee of the Whole Consent Calendar as presented.
 17. Adopted Resolution 2022-015 Resolution Submitting to a Vote of the Electorate a Millage Renewal and Restoration Question for the Benzie County Medical Care Facility (The Maples) Operations of 0.3531 for 4 years to be presented to the electorate at the August 2022 election, subject to execution of the Memorandum of Understanding before the Maples Board.
 18. Reappointed Donald Smeltzer to the Centra Wellness Board for a 3- year term, expiring March 31, 2025.
 19. Reappointed John Morse to the Benzie Transportation Authority for a 3- year term, expiring April 30, 2025.
 20. Reappointed Jason Barnard to the Land Bank Authority for a 3- year term, expiring April 5, 2025.

Art Jeannot
Commissioner Report
April 12, 2022

- Participated in 6 meetings on behalf of the County since our February 21st meeting.
- **3/17 – Northern MI Community Action Agency –**
 - Nothing of relevancy to report.
- **4/4 – Networks Northwest –**
 - I attended both the Counsel of Government meeting and the full board. Standard operations were primarily discussed.
- **4/5 – Platte Township –**
 - Standard business was discussed. Rebecca Huber’s addressed the board regarding Emergency Management Services. Rebecca represented the County well.
 - The board spoke highly of Jessie Zylstra regarding his management of the Solid Waste Department.
 - The Morgan School building will be available for sale with an asking price of \$265k.
- **4/6 – EDC Business Retention Committee –**
 - Approved a job description and business plan to manage economic growth opportunities in Benzie County. I anticipate this will come before the BOC in the next 30 days to request funding for this initiative. Commissioner Nye may have more information to share on this meeting.
- **4/7 – Lake Township –**
 - A vote to support Ironman for September 2022 was approved. Representatives of the event were present to answer questions.
 - 3 responses to an RFP for new legal counsel were distributed for a decision to be made at an upcoming meeting.
- **4/8 – Brownfield Authority –**
 - The authority held a work session to learn more about True North’s development in Honor. True North plans to invest approximately \$3.3M with the improvement on the property to start as soon as possible. Susan Wenzlick is guiding us through the process. A recommendation to approve a new Brownfield plan and a project specific proposal may come before the BOC within the next 30 days. Commissioner Nye may have additional input.
- **Other –**
- **4/7 –** I met with Josh Stoltz from Grow Benzie. He offered input regarding use of ARPA funds and special mileage assessments.
- I have been contacted by the Benzie County “Faith in Action” committee to discuss county housing and broadband at their April 19th meeting. Paula Figura has agreed to join me.

DAWN OLNEY
BENZIE COUNTY CLERK
448 COURT PLACE
BEULAH, MICHIGAN 49617

Destroy Date: _____

Closed Session
Settlement Agreement
April 12, 2022
Matt Nordfjord - via phone

Finance Report

BILLS TO BE APPROVED APRIL 26th

Motion to approve Vouchers in the amount of:

\$ 76,429.49 General Fund (101)

\$ 42,287.40 Jail Fund (213)

\$ 22,950.67 Ambulance Fund & ALS (214)

\$ 24,020.63 Funds 105-238

\$ 5,096.38 ACO Fund (247)

\$ 24,743.07 Building (249)

\$ 10,496.75 Dispatch 911 Fund (261)

\$ 22,458.68 Funds 239-292

\$ 18,136.12 Funds 293-640

\$ 2,298.90 701 Fund

\$ - Trust and Agency Funds & MSU Trust and Agency Fund (702-771)

\$ 248,918.09

Payable April 8th - 21st

DATE	FUND 101 GENERAL	FUND 213 JAIL	FUND 214 EMS	FUND 105-238	FUND 247 ACO	FUND 249 BUILDING	FUND 261 DISPATCH	FUND 239-292	FUND 293-690	FUND 701 TRUST/ AGENCY	FUND 702-771	TOTALS
												\$ -
4.14.22	\$ 20,767.65	\$ 18,586.94	\$ 16,704.34	\$ 16,003.63	\$ 4,698.24	\$ 192.00	\$ 3,665.83	\$ 3,520.08	\$ 7,059.05	\$ 1,075.26		\$ 92,273.02
4.21.22	\$ 55,661.84	\$ 23,700.46	\$ 6,246.33	\$ 8,017.00	\$ 398.14	\$ 24,551.07	\$ 6,830.92	\$ 18,938.60	\$ 11,077.07	\$ 1,223.64		\$ 156,645.07
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Totals	\$ 76,429.49	\$ 42,287.40	\$ 22,950.67	\$ 24,020.63	\$ 5,096.38	\$ 24,743.07	\$ 10,496.75	\$ 22,458.68	\$ 18,136.12	\$ 2,298.90	\$ -	\$ 248,918.09

206-K-9 Fund
207-Sheriff Reserve's
208-Dive Team
209-Resourse 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. Betsie 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

04/21/2022 11:40 AM
User: LBARRETT
DB: Benzie County

INVOICE GL DISTRIBUTION REPORT FOR BENZIE COUNTY
EXP CHECK RUN DATES 04/15/2022 - 04/21/2022
BOTH JOURNALIZED AND UNJOURNALIZED
BOTH OPEN AND PAID

Page: 1/8

GL Number	Invoice Line Desc	Vendor	Invoice Description	Amount	Check #
Fund 101 GENERAL FUND					
Dept 131 CIRCUIT COURT					
101-131-810.00	LEGAL FEES	NORTH POINTE LEGAL, PLC	COURT APPOINTED ATTY FOR VARIOUS NA CAS	405.00	84945
101-131-810.00	LEGAL FEES- MARCH	SPILLAN, JOHN	COURT APPOINTED ATTY - NA FEES	1,100.00	84954
Total For Dept 131 CIRCUIT COURT				1,505.00	
Dept 141 FRIEND OF THE COURT					
101-141-964.10	REIMBURSEMENT TO MANISTEE	MANISTEE COUNTY FOC	MANISTEE FOC (COST OF LAPTOP/AMENDED PF	5,205.70	84936
Total For Dept 141 FRIEND OF THE COURT				5,205.70	
Dept 215 COUNTY CLERK					
101-215-727.00	OFFICE SUPPLIES	THE EBCO COMPANY	COURT FILE FOLDERS	621.00	84959
Total For Dept 215 COUNTY CLERK				621.00	
Dept 253 COUNTY TREASURER					
101-253-727.00	OFFICE SUPPLIES	I.T. RIGHT- VC3	DOUBLE PAYMENT ON INVOICES 69789 AND 69	(15.00)	
101-253-963.00	COMPUTER SUPPORT	BS & A SOFTWARE	DELINQUENT TAX SYSTEM-ANNUAL SERVICE/SU	4,361.00	
Total For Dept 253 COUNTY TREASURER				4,346.00	
Dept 261 MSU EXTENSION					
101-261-703.04	WAGES-PART TIME SECRETARY	MICHIGAN STATE UNIVERISIT	DANA DOBIS, WAGE AND FRINGE	998.99	84942
101-261-703.04	WAGES-PART TIME SECRETARY	MICHIGAN STATE UNIVERISIT	DANA DOBIS WAGE AND FRINGE	803.88	84942
Total For Dept 261 MSU EXTENSION				1,802.87	
Dept 265 BUILDING & GROUNDS					
101-265-850.00	TELEPHONE	TELNET WORLDWIDE	TELEPHONE	447.05	84958
101-265-923.00	FUEL - NATURAL GAS	DTE ENERGY	GAS	830.43	84920
101-265-924.00	ELECTRIC	CONSUMERS ENERGY	GARAGE ELECTRIC	151.73	84912
Total For Dept 265 BUILDING & GROUNDS				1,429.21	
Dept 266 LEGAL & CONTRACTED SERVICES					
101-266-810.00	LEGAL FEES	COHL, STOKER, TOSKEY, P.C.	53304,05,06,07	8,812.24	84911
101-266-815.00	AUDITORS	MANER COSTERISAN	FINAL BILL FOR AUDIT FIELDWORK YEAR EN	3,000.00	84935
Total For Dept 266 LEGAL & CONTRACTED SERVICES				11,812.24	
Dept 267 PROSECUTING ATTORNEY					
101-267-727.00	OFFICE SUPPLIES	VISA=SARA SWANSON	VISA PURCHASES PAO 0132	23.97	84965
101-267-808.00	WITNESS FEES	JACO CIVIL PROCESS, INC	92132 - LOWE SERVICE 21-311-SM	55.31	84929
101-267-808.00	WITNESS FEES	MILLENNIA TECHNOLOGIES	TICKET 89239 PULLING A VOICEMAIL	82.50	84943
101-267-808.00	WITNESS FEES	ROSANA PRINGLE	21-255-SM WITNESS FEES PRINGLE	15.20	84952
101-267-808.00	WITNESS FEES	TINA LOWE	21-311-SM WITNESS FEE LOWE JURY TRIAL	35.00	84960
101-267-808.00	WITNESS FEES	VISA=SARA SWANSON	VISA PURCHASES PAO 0132	76.53	84965
Total For Dept 267 PROSECUTING ATTORNEY				288.51	
Dept 268 REGISTER OF DEEDS					
101-268-900.00	PRINTING & PUBLISHING	PIONEER GROUP	REGISTER OF DEEDS AD	70.00	84947
Total For Dept 268 REGISTER OF DEEDS				70.00	
Dept 285 CENTRAL SERVICES					
101-285-940.20	EQUIPMENT LEASE	TEAM FINANCIAL GROUP, INC.	40032368 CONTRACT PAYMENT	375.75	84956
Total For Dept 285 CENTRAL SERVICES				375.75	
Dept 301 SHERIFF					
101-301-748.00	GAS, OIL & GREASE	VISA=DAN SMITH	T&S JAIL REPAIRS, GOG	13.14	84962
101-301-748.00	GAS, OIL & GREASE	WATSON BENZIE LLC	18-2 AIR CABIN FILTER	44.20	84966
101-301-748.00	GAS, OIL & GREASE	WEX BANK	SHERIFF FUEL - 0316 TO 04/15/2022	273.79	84967

04/21/2022 11:40 AM
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INVOICE GL DISTRIBUTION REPORT FOR BENZIE COUNTY
EXP CHECK RUN DATES 04/15/2022 - 04/21/2022
BOTH JOURNALIZED AND UNJOURNALIZED
BOTH OPEN AND PAID

Page: 2/8

GL Number	Invoice Line Desc	Vendor	Invoice Description	Amount	Check #
Fund 101 GENERAL FUND					
Dept 301 SHERIFF					
101-301-749.00	VEHICLE REPAIRS	VISA=ROSA KYLE	UNIFORMS/VEHICLE REPAIRS	369.96	84964
101-301-751.00	UNIFORMS	MICHIGAN SHERIFFS ASSOCIATION	BADGE - MB	52.72	84941
101-301-961.00	TRAINING & SCHOOLS	VISA=GHUBERS 1098	T&S - DUMOND	109.20	84963
101-301-970.00	EQUIPMENT	AMAZON CAPITAL SERVICES, INC	STRIKE PLATFORMS - EQUIPMENT	67.52	84900
Total For Dept 301 SHERIFF				930.53	
Dept 333 SECONDARY ROAD PATROL					
101-333-725.00	FRINGE BENEFITS	BLUE CROSS BLUE SHIELD OF	COVERAGE PERIOD 05.01.22-05.31.22	20.35	
101-333-725.00	FRINGE BENEFITS	BLUE CROSS BLUE SHIELD OF	COVERAGE PERIOD 05.01.22-05.31.22	107.10	
Total For Dept 333 SECONDARY ROAD PATROL				127.45	
Dept 426 EMERGENCY MANAGEMENT					
101-426-725.00	FRINGE BENEFITS	BLUE CROSS BLUE SHIELD OF	COVERAGE PERIOD 05.01.22-05.31.22	6.13	
101-426-725.00	FRINGE BENEFITS	BLUE CROSS BLUE SHIELD OF	COVERAGE PERIOD 05.01.22-05.31.22	30.60	
101-426-970.00	EQUIPMENT	DA DESIGNS	EMERGENCY MANAGEMENT BUSINESS CARDS	42.50	84914
Total For Dept 426 EMERGENCY MANAGEMENT				79.23	
Dept 670 DHHS BOARD					
101-670-721.00	PER DIEM - DHS BOARD	HARRISON, SCOTT	MDHHS PER DIEM	40.00	84928
101-670-721.00	PER DIEM - DHS BOARD	JOWETT, GAYLORD	DHHS PER DIEM	40.00	84930
101-670-721.00	PER DIEM - DHS BOARD	SCHAFFER, DONALD E.	PER DIEM	40.00	84953
101-670-860.00	TRAVEL - DHS BOARD	SCHAFFER, DONALD E.	PER DIEM	5.27	84953
Total For Dept 670 DHHS BOARD				125.27	
Dept 851 INSURANCE & BONDS					
101-851-828.10	LIABILITY & BUILDING INSURANCE	MICHIGAN MUNICIPAL RISK MGMT	BLDG & LIABILITY	31,453.26	84940
Total For Dept 851 INSURANCE & BONDS				31,453.26	
Dept 852 MEDICAL INSURANCE					
101-852-717.00	MEDICAL/DENTAL/VISION INSURANCE	BLUE CROSS BLUE SHIELD OF	COVERAGE PERIOD 05.01.22-05.31.22	646.07	
101-852-717.00	MEDICAL/DENTAL/VISION INSURANCE	BLUE CROSS BLUE SHIELD OF	COVERAGE PERIOD 05.01.22-05.31.22	3,335.40	
101-852-717.00	MEDICAL/DENTAL/VISION INSURANCE	BLUE CROSS BLUE SHIELD OF	COVERAGE PERIOD 05.01.22-05.31.22	3,120.14	
101-852-874.00	MEDICAL INSURANCE - RETIREES	BLUE CROSS BLUE SHIELD OF	COVERAGE PERIOD 05.01.22-05.31.22	24.52	
101-852-874.00	MEDICAL INSURANCE - RETIREES	BLUE CROSS BLUE SHIELD OF	COVERAGE PERIOD 05.01.22-05.31.22	122.40	
Total For Dept 852 MEDICAL INSURANCE				7,248.53	
Total For Fund 101 GENERAL FUND				67,420.55	
Fund 205 TNT OFFICER MILLAGE FUND					
Dept 000					
205-000-725.00	FRINGE BENEFITS	BLUE CROSS BLUE SHIELD OF	COVERAGE PERIOD 05.01.22-05.31.22	6.13	
205-000-725.00	FRINGE BENEFITS	BLUE CROSS BLUE SHIELD OF	COVERAGE PERIOD 05.01.22-05.31.22	30.60	
205-000-748.00	GAS, OIL & GREASE	WEX BANK	SHERIFF FUEL - 0316 TO 04/15/2022	137.21	84967
Total For Dept 000				173.94	
Dept 851 INSURANCE & BONDS					
205-851-828.10	LIABILITY & BUILDING INS- TNT OF	MICHIGAN MUNICIPAL RISK MGMT	BLDG & LIABILITY	1,194.43	84940
Total For Dept 851 INSURANCE & BONDS				1,194.43	
Total For Fund 205 TNT OFFICER MILLAGE FUND				1,368.37	
Fund 206 SHERIFF'S K-9 FUND					
Dept 000					
206-000-967.00	PROJECT EXPENSES	PLATTE LAKE VETERINARY CLINIC	REXO - MEDS 04132022	128.88	84948

04/21/2022 11:40 AM
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INVOICE GL DISTRIBUTION REPORT FOR BENZIE COUNTY
EXP CHECK RUN DATES 04/15/2022 - 04/21/2022
BOTH JOURNALIZED AND UNJOURNALIZED
BOTH OPEN AND PAID

Page: 3/8

GL Number	Invoice Line Desc	Vendor	Invoice Description	Amount	Check #
Fund 206 SHERIFF'S K-9 FUND					
Dept 000					
		Total For Dept 000		128.88	
		Total For Fund 206 SHERIFF'S K-9 FUND		128.88	
Fund 209 SCHOOL RESOURCE OFFICER					
Dept 851 INSURANCE & BONDS					
209-851-828.10	LIABILITY & BUILDING INSURANCE	MICHIGAN MUNICIPAL RISK M/BLDG & LIABILITY		1,234.24	84940
		Total For Dept 851 INSURANCE & BONDS		1,234.24	
		Total For Fund 209 SCHOOL RESOURCE OFFICER		1,234.24	
Fund 213 JAIL OPERATIONS FUND					
Dept 265 BUILDING & GROUNDS					
213-265-935.00	JAIL REPAIRS	AMAZON CAPITAL SERVICES, I	COMPACT FLUOR. LIGHT BULBS - JAIL	50.04	84900
213-265-935.00	JAIL REPAIRS	VISA=DAN SMITH	T&S JAIL REPAIRS, GOG	103.02	84962
		Total For Dept 265 BUILDING & GROUNDS		153.06	
Dept 351 JAIL - CORRECTIONS					
213-351-740.00	FOOD SUPPLIES	CANTEEN SERVICES	FOOD SUPPLIES 04032022 TO 04092022	1,875.43	84906
213-351-740.00	FOOD SUPPLIES	CANTEEN SERVICES	FOOD SUPPLIES 04102022 TO 04162022	1,782.63	84906
213-351-748.00	GAS, OIL & GREASE	WEX BANK	SHERIFF FUEL - 0316 TO 04/15/2022	357.30	84967
213-351-751.00	UNIFORMS	AMAZON CAPITAL SERVICES, I	BELT - SALTER	59.11	84900
213-351-751.00	UNIFORMS	VISA=ROSA KYLE	UNIFORMS/VEHICLE REPAIRS	23.93	84964
213-351-834.00	PRISONER MEDICAL - BENZIE CO	CORRECTIONAL RECOVERY	CR FEES ONLY - SM/SL	16,127.36	84913
213-351-961.00	TRAINING & SCHOOLS	CARISSA PIKE	GR TRANING 04122022/04132022	60.00	84907
213-351-961.00	TRAINING & SCHOOLS	CARISSA PIKE	WEXFORD COUNTY TRANING	30.00	84907
213-351-961.00	TRAINING & SCHOOLS	DEWOLF AND ASSOCIATES	LEADERSHIP SKILLS - PIKE & FORTINE	830.00	84915
213-351-961.00	TRAINING & SCHOOLS	FORTINE, KRISTI	0412 * 04132022 GRR TRNG MEALS & MILEAG	236.67	84924
213-351-961.00	TRAINING & SCHOOLS	FORTINE, KRISTI	0418*04192022 COMMAND TRNG CADILLAC- ME	30.00	84924
213-351-961.00	TRAINING & SCHOOLS	VISA=DAN SMITH	T&S JAIL REPAIRS, GOG	144.26	84962
		Total For Dept 351 JAIL - CORRECTIONS		21,556.69	
Dept 851 INSURANCE & BONDS					
213-851-828.10	LIABILITY & BUILDING INSURANCE	MICHIGAN MUNICIPAL RISK M/BLDG & LIABILITY		1,990.71	84940
		Total For Dept 851 INSURANCE & BONDS		1,990.71	
Dept 852 MEDICAL INSURANCE					
213-852-717.00	MEDICAL/DENTAL/VISION INSURANCE	BLUE CROSS BLUE SHIELD OF	COVERAGE PERIOD 05.01.22-05.31.22	203.75	
213-852-717.00	MEDICAL/DENTAL/VISION INSURANCE	BLUE CROSS BLUE SHIELD OF	COVERAGE PERIOD 05.01.22-05.31.22	1,055.70	
213-852-717.00	MEDICAL/DENTAL/VISION INSURANCE	BLUE CROSS BLUE SHIELD OF	COVERAGE PERIOD 05.01.22-05.31.22	1,733.41	
		Total For Dept 852 MEDICAL INSURANCE		2,992.86	
		Total For Fund 213 JAIL OPERATIONS FUND		26,693.32	
Fund 214 EMERGENCY MEDICAL SERVICES (EMS) FUND					
Dept 265 BUILDING & GROUNDS					
214-265-750.00	MAINTENANCE SUPPLIES	MI PEST	ST 3 PEST CONTROL	61.00	84938
214-265-850.01	INTERNET SERVICE	DIRECT TV	ST 2 TV	125.98	84917
214-265-922.00	WATER & SEWER	CITY OF FRANKFORT	ST 3 WATER AND SEWER	66.55	84910
214-265-923.00	FUEL - PROPANE GAS	DTE ENERGY	ST 3 GARAGE GAS	160.50	84921
214-265-923.00	FUEL - PROPANE GAS	DTE ENERGY	ST 2 GAS	320.24	84922
214-265-923.00	FUEL - PROPANE GAS	DTE ENERGY	ST 3 GAS	136.88	84923
214-265-924.00	ELECTRIC	CONSUMERS ENERGY	ST 3 ELECTRICITY	127.36	84912
214-265-935.00	BUILDING REPAIRS	NYE PLUMBING & HEATING	ST 2 FURNACE REPAIR	245.67	

04/21/2022 11:40 AM
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INVOICE GL DISTRIBUTION REPORT FOR BENZIE COUNTY
EXP CHECK RUN DATES 04/15/2022 - 04/21/2022
BOTH JOURNALIZED AND UNJOURNALIZED
BOTH OPEN AND PAID

Page: 4/8

GL Number	Invoice Line Desc	Vendor	Invoice Description	Amount	Check #
Fund 214 EMERGENCY MEDICAL SERVICES (EMS) FUND					
Dept 265 BUILDING & GROUNDS					
		Total For Dept 265 BUILDING & GROUNDS		1,244.18	
Dept 655 ADVANCED LIFE SUPPORT (ALS)					
214-655-735.00	MEDICAL SUPPLIES	BOUND TREE MEDICAL, LLC	MED SUPPLIES	98.46	
214-655-735.00	MEDICAL SUPPLIES	BOUND TREE MEDICAL, LLC	MED SUPPLIES	1,217.51	84905
214-655-735.10	MEDICAL SUPPLIES - GAS	AIRGAS	OXYGEN	60.84	84898
214-655-749.00	VEHICLE REPAIRS	QUALITY CAR & TRUCK REPAIR	A33, WHEEL BERRINGS, AUTO EJECTOR, OIL	1,122.98	84950
214-655-751.00	UNIFORMS	TELE-RAD, INC.	ROSE SERZANIN PANTS	59.49	84957
		Total For Dept 655 ADVANCED LIFE SUPPORT (ALS)		2,559.28	
Dept 851 INSURANCE & BONDS					
214-851-828.10	LIABILITY & BUILDING INSURANCE	MICHIGAN MUNICIPAL RISK M/BLDG & LIABILITY		2,787.00	84940
		Total For Dept 851 INSURANCE & BONDS		2,787.00	
Dept 852 MEDICAL INSURANCE					
214-852-717.00	MEDICAL/DENTAL/VISION INSURANCE	BLUE CROSS BLUE SHIELD OF COVERAGE PERIOD 05.01.22-05.31.22		216.01	
214-852-717.00	MEDICAL/DENTAL/VISION INSURANCE	BLUE CROSS BLUE SHIELD OF COVERAGE PERIOD 05.01.22-05.31.22		1,116.90	
		Total For Dept 852 MEDICAL INSURANCE		1,332.91	
		Total For Fund 214 EMERGENCY MEDICAL SERVICES (EMS) FUND		7,923.37	
Fund 220 MARINE PATROL FUND					
Dept 000					
220-000-751.00	UNIFORMS	AMAZON CAPITAL SERVICES, I	MARINE UNIFORMS	99.96	84900
		Total For Dept 000		99.96	
		Total For Fund 220 MARINE PATROL FUND		99.96	
Fund 228 SOLID WASTE/RECYCLING FUND					
Dept 000					
228-000-934.00	OTHER REPAIRS/ MAINTENANCE - SIT	FOX GRAND TRAVERSE	VEHICLE MAINTENANCE	1,903.77	84925
		Total For Dept 000		1,903.77	
Dept 851 INSURANCE & BONDS					
228-851-828.10	LIABILITY & BUILDING INSURANCE	MICHIGAN MUNICIPAL RISK M/BLDG & LIABILITY		318.51	84940
		Total For Dept 851 INSURANCE & BONDS		318.51	
Dept 852 MEDICAL INSURANCE					
228-852-717.00	MEDICAL/DENTAL/VISION INSURANCE	BLUE CROSS BLUE SHIELD OF COVERAGE PERIOD 05.01.22-05.31.22		6.13	
228-852-717.00	MEDICAL/DENTAL/VISION INSURANCE	BLUE CROSS BLUE SHIELD OF COVERAGE PERIOD 05.01.22-05.31.22		30.60	
		Total For Dept 852 MEDICAL INSURANCE		36.73	
		Total For Fund 228 SOLID WASTE/RECYCLING FUND		2,259.01	
Fund 231 SOIL EROSION (SESSC) FUND					
Dept 723 SOIL EROSION CONTROL					
231-723-800.00	CONTRACTED SERVICES	ASSOCIATED GOVERNMENT SERV	PERMIT FEES	3,000.00	84902
		Total For Dept 723 SOIL EROSION CONTROL		3,000.00	
		Total For Fund 231 SOIL EROSION (SESSC) FUND		3,000.00	
Fund 241 LAND BANK AUTHOITY FUND					
Dept 000					
241-000-967.00	PROJECT EXPENSES	MICHIGAN ASSOCIATION OF L	ANNUAL ASSOC MALB FEE	125.00	84939

04/21/2022 11:40 AM
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INVOICE GL DISTRIBUTION REPORT FOR BENZIE COUNTY
EXP CHECK RUN DATES 04/15/2022 - 04/21/2022
BOTH JOURNALIZED AND UNJOURNALIZED
BOTH OPEN AND PAID

Page: 5/8

GL Number	Invoice Line Desc	Vendor	Invoice Description	Amount	Check #
Fund 241 LAND BANK AUTHOITY FUND					
Dept 000					
		Total For Dept 000		125.00	
		Total For Fund 241 LAND BANK AUTHOITY FUND		125.00	
Fund 247 ANIMAL CONTROL FUND					
Dept 851 INSURANCE & BONDS					
247-851-828.10	LIABILITY & BUILDING INSURANCE	MICHIGAN MUNICIPAL RISK M'BLDG & LIABILITY		398.14	84940
		Total For Dept 851 INSURANCE & BONDS		398.14	
Dept 852 MEDICAL INSURANCE					
247-852-717.00	MEDICAL/DENTAL/VISION INSURANCE	BLUE CROSS BLUE SHIELD OF COVERAGE PERIOD 05.01.22-05.31.22		26.48	
247-852-717.00	MEDICAL/DENTAL/VISION INSURANCE	BLUE CROSS BLUE SHIELD OF COVERAGE PERIOD 05.01.22-05.31.22		137.70	
		Total For Dept 852 MEDICAL INSURANCE		164.18	
		Total For Fund 247 ANIMAL CONTROL FUND		562.32	
Fund 249 BUILDING DEPARTMENT FUND					
Dept 371 BUILDING INSPECTOR					
249-371-800.00	CONTRACTED SERVICES	ASSOCIATED GOVERNMENT SER\ PERMIT FEES		10,404.00	84902
		Total For Dept 371 BUILDING INSPECTOR		10,404.00	
Dept 372 PLUMBING INSPECTOR					
249-372-800.00	CONTRACTED SERVICES	ASSOCIATED GOVERNMENT SER\ PERMIT FEES		3,008.00	84902
		Total For Dept 372 PLUMBING INSPECTOR		3,008.00	
Dept 373 MECHANICAL INSPECTOR					
249-373-800.00	CONTRACTED SERVICES	ASSOCIATED GOVERNMENT SER\ PERMIT FEES		6,410.00	84902
		Total For Dept 373 MECHANICAL INSPECTOR		6,410.00	
Dept 375 ELECTRICAL INSPECTOR					
249-375-800.00	CONTRACTED SERVICES	ASSOCIATED GOVERNMENT SER\ PERMIT FEES		4,530.00	84902
		Total For Dept 375 ELECTRICAL INSPECTOR		4,530.00	
Dept 851 INSURANCE & BONDS					
249-851-828.10	LIABILITY & BUILDING INSURANCE	MICHIGAN MUNICIPAL RISK M'BLDG & LIABILITY		199.07	84940
		Total For Dept 851 INSURANCE & BONDS		199.07	
		Total For Fund 249 BUILDING DEPARTMENT FUND		24,551.07	
Fund 261 911 EMERGENCY SERVICE FUND					
Dept 325 DISPATCH/COMMUNICATION					
261-325-855.00	RADIO MAINTENANCE/EQUIPMENT	GRAND TRAVERSE MOBILE COMM RADIO RETEMPLATING FOR BC SO		1,600.00	84927
261-325-930.00	EQUIPMENT REPAIR	GRAND TRAVERSE MOBILE COMM REPAIR TO DESK TOP MOBILE @ DISPATCH		178.00	84927
261-325-970.00	EQUIPMENT	STATE OF MICHIGAN BENZIE COUNTY 2021 IMAGERY		4,814.03	84955
		Total For Dept 325 DISPATCH/COMMUNICATION		6,592.03	
Dept 851 INSURANCE & BONDS					
261-851-828.10	LIABILITY & BUILDING INSURANCE	MICHIGAN MUNICIPAL RISK M'BLDG & LIABILITY		238.89	84940
		Total For Dept 851 INSURANCE & BONDS		238.89	
Dept 852 MEDICAL INSURANCE					
261-852-717.00	MEDICAL/DENTAL/VISION INSURANCE	BLUE CROSS BLUE SHIELD OF COVERAGE PERIOD 05.01.22-05.31.22		75.52	
261-852-717.00	MEDICAL/DENTAL/VISION INSURANCE	BLUE CROSS BLUE SHIELD OF COVERAGE PERIOD 05.01.22-05.31.22		382.50	
		Total For Dept 852 MEDICAL INSURANCE		458.02	

04/21/2022 11:40 AM
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INVOICE GL DISTRIBUTION REPORT FOR BENZIE COUNTY
EXP CHECK RUN DATES 04/15/2022 - 04/21/2022
BOTH JOURNALIZED AND UNJOURNALIZED
BOTH OPEN AND PAID

Page: 6/8

GL Number	Invoice Line Desc	Vendor	Invoice Description	Amount	Check #
Fund 261 911 EMERGENCY SERVICE FUND					
Total For Fund 261 911 EMERGENCY SERVICE FUND				7,288.94	
Fund 285 POINT BETSIE LIGHTHOUSE FUND					
Dept 808 5.1 M STATE GRANT					
285-808-800.00	CONTRACTED SERVICES - ENGINEERIN	BARR ENGINEERING CO.	POINT BETSIE SHORELINE PROTECTION SYSTE	12,892.26	84903
Total For Dept 808 5.1 M STATE GRANT				12,892.26	
Total For Fund 285 POINT BETSIE LIGHTHOUSE FUND				12,892.26	
Fund 292 CHILD CARE FUND					
Dept 000					
292-000-840.00	CONTRACTED SVCS - VOL COORDINATO	KATHERINE HOUSTON	VOLUNTEER COORDINATION	2,250.00	84931
292-000-840.00	CONTRACTED SVCS - VOL COORDINATO	KATHERINE HOUSTON	VOLUNTEER COORDINATION	2,250.00	84932
292-000-840.95	IN HOME CARE MISC.	PATTY HIGGINS	TUTORING SERVICES FEB 2022	82.50	84946
292-000-850.00	TELEPHONE	ROBINSON, KELLIE	TRAVEL	50.00	84951
292-000-860.00	TRAVEL/GAS CARDS	BENZIE TRANSPORTATION AUTH	MADISON,CLINK,MALLISON, BRONSON	10.50	84904
292-000-860.00	TRAVEL/GAS CARDS	ROBINSON, KELLIE	TRAVEL	158.34	84951
292-000-862.03	SUBSTANCE ABUSE COUNSELING	CATHOLIC HUMAN SERVICES, I	KELSEY, SEE, PECKHAM, AND COWLES	420.00	84908
292-000-862.03	SUBSTANCE ABUSE COUNSELING	FRANK LANGER, M.S.W., PH.I	ASSESSMENT & PSYCHOTHERAPY	700.00	84926
Total For Dept 000				5,921.34	
Total For Fund 292 CHILD CARE FUND				5,921.34	
Fund 401 CAPITAL IMPROVEMENT FUND					
Dept 000					
401-000-967.00	PROJECT EXPENSES	I.T. RIGHT- VC3	DOUBLE PAYMENT ON INVOICES 69789 AND 68	(48.00)	
Total For Dept 000				(48.00)	
Total For Fund 401 CAPITAL IMPROVEMENT FUND				(48.00)	
Fund 425 EQUIPMENT REPLACEMENT FUND					
Dept 257 EQUALIZATION DEPARTMENT					
425-257-699.00	PROJECTS - AERIALS/GIS	STATE OF MICHIGAN	BENZIE COUNTY 2021 IMAGERY	10,000.00	84955
Total For Dept 257 EQUALIZATION DEPARTMENT				10,000.00	
Total For Fund 425 EQUIPMENT REPLACEMENT FUND				10,000.00	
Fund 516 DELINQUENT TAX REVOLVING FUND					
Dept 000					
516-000-694.00	CASH OVER/SHORT	DONALD FROST	OVERPAID ON DLQ TAXES	287.44	84918
Total For Dept 000				287.44	
Total For Fund 516 DELINQUENT TAX REVOLVING FUND				287.44	
Fund 532 TAX FORECLOSURE FUND					
Dept 253 COUNTY TREASURER					
532-253-801.00	CONTRACTED SERVICES	TITLE CHECK LLC	PARCEL ADMIN FEES	789.63	84961
Total For Dept 253 COUNTY TREASURER				789.63	
Total For Fund 532 TAX FORECLOSURE FUND				789.63	
Fund 701 GENERAL AGENCY FUND					
Dept 136 DISTRICT COURT					
701-136-265.00	CASH BONDS PAYABLE	PRINGLE, JOSHUA PAUL	BOND RETURN	200.00	84949
701-136-275.00	REFUNDS	19TH CIRCUIT COURT - BENZ	MCNEIL GROUP CREDIT CARD PAYMENT	19.00	84897

04/21/2022 11:40 AM
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INVOICE GL DISTRIBUTION REPORT FOR BENZIE COUNTY
EXP CHECK RUN DATES 04/15/2022 - 04/21/2022
BOTH JOURNALIZED AND UNJOURNALIZED
BOTH OPEN AND PAID

Page: 7/8

GL Number	Invoice Line Desc	Vendor	Invoice Description	Amount	Check #
Fund 701 GENERAL AGENCY FUND					
Dept 136 DISTRICT COURT					
		Total For Dept 136 DISTRICT COURT		219.00	
Dept 215 COUNTY CLERK					
701-215-271.00	RESTITUTIONS PAYABLE	ALAN GRAY	RESTITUTION FROM BRANDON PIPER	12.50	84899
701-215-271.00	RESTITUTIONS PAYABLE	ANNIE BROWNING	RESTITUTION FROM JOSHUA STREETER	17.50	84901
701-215-271.00	RESTITUTIONS PAYABLE	CIERA BRUNAN	RESTITUTION FROM LUCAS BRIGHT	10.00	84909
701-215-271.00	RESTITUTIONS PAYABLE	DIANE BRUTZER	RESTITUTION FROM DENNIS FOUST	51.97	84916
701-215-271.00	RESTITUTIONS PAYABLE	DR. SUSAN DALY	RESTITUTION FROM LEANNA STEELE	50.00	84919
701-215-271.00	RESTITUTIONS PAYABLE	KRISTINA EGGEMAN	RESTITUTION FROM DONOVAN LEONARD	25.00	84933
701-215-271.00	RESTITUTIONS PAYABLE	M.B.N.A. AMERICA ATTN: CA	RESTITUTION FROM GEORGE HAUSER II	739.67	84934
701-215-271.00	RESTITUTIONS PAYABLE	NORMA LOCICERO	RESTITUTION FROM JASON PARKS	30.00	84944
701-215-299.03	CIRCUIT COURT MISCELLANEOUS	MDOC COURT ORDER UNIT	BRIAN DALE BOUGHNER OVERPAYMENT OF COUF	68.00	84937
		Total For Dept 215 COUNTY CLERK		1,004.64	
		Total For Fund 701 GENERAL AGENCY FUND		1,223.64	

04/21/2022 11:40 AM
User: LBARRETT
DB: Benzie County

INVOICE GL DISTRIBUTION REPORT FOR BENZIE COUNTY
EXP CHECK RUN DATES 04/15/2022 - 04/21/2022
BOTH JOURNALIZED AND UNJOURNALIZED
BOTH OPEN AND PAID

Page: 8/8

GL Number	Invoice Line Desc	Vendor	Invoice Description	Amount	Check #
Fund Totals:					
			Fund 101 GENERAL FUND	67,420.55	
			Fund 205 TNT OFFICER MII	1,368.37	
			Fund 206 SHERIFF'S K-9 I	128.88	
			Fund 209 SCHOOL RESOURC	1,234.24	
			Fund 213 JAIL OPERATIONS	26,693.32	
			Fund 214 EMERGENCY MEDIC	7,923.37	
			Fund 220 MARINE PATROL I	99.96	
			Fund 228 SOLID WASTE/REC	2,259.01	
			Fund 231 SOIL EROSION (S	3,000.00	
			Fund 241 LAND BANK AUTHC	125.00	
			Fund 247 ANIMAL CONTROL	562.32	
			Fund 249 BUILDING DEPART	24,551.07	
			Fund 261 911 EMERGENCY S	7,288.94	
			Fund 285 POINT BETSIE LI	12,892.26	
			Fund 292 CHILD CARE FUNI	5,921.34	
			Fund 401 CAPITAL IMPROVI	(48.00)	
			Fund 425 EQUIPMENT REPL	10,000.00	
			Fund 516 DELINQUENT TAX	287.44	
			Fund 532 TAX FORECLOSURE	789.63	
			Fund 701 GENERAL AGENCY	1,223.64	
Total For All Funds:				173,721.34	

Elected Officials And Department Heads

**BENZIE SENIOR RESOURCES
BOARD OF DIRECTORS MEETING
MARCH 16, 2022
4:30 P.M.**

The Gathering Place Senior Center & Conference Call-In

Agenda

Conference Call-In Information

1-866-809-6529 with the guest code of 3401609 followed by the # key.

Call to Order
Pledge of Allegiance
Roll Call

Approval of the March 16, 2022 Agenda

Approval of Minutes from the previous meeting – February 16, 2022

Public Input – Those attending In-person are permitted to participate. (Limit of 3 minutes for individual presentation and 15 minutes for group presentation)

Information Items

- A. Executive Committee Report
- B. Fund Development Report
- C. Directors Report – February 2022/March 2022
- D. Program/Services Report – February 2022
- E. Board of Commissioners Update

Action Items

- 1. Finance Committee Report on the February 2022 Financials and Approval of the February 2022 Financials
- 2. Approval of the Draft of the FY'2021 Financial Audit
- 3. Proposed Mileage Reimbursement Policy and Temporary Fuel Subsidy

New Business

- 1.

Old Business

None

Board Round Table Discussion/Evaluation of Meeting

Adjournment – Board Approval

Benzie Senior Resources Mission Statement – To provide exceptional services, resources and trusted care to support Benzie seniors.

NEXT MEETING – April 20, 2022 @ 4:30 pm

Location: The Gathering Place Senior Center, 10579 Main Street, Honor

Benzie Senior Resources
Board of Directors Meeting
February 16th, 2022 Meeting Minutes
The Gathering Place Senior Center and Conference Call-in

Call to Order: Nancy Mullen Call called the meeting to order at 4:35 p.m.

Pledge of Allegiance: Said by all present

Roll Call:

In Person: Nancy Mullen Call; Victor Dinsmoore; Leo Hughes; Linda Ringleka; Deb Rogers; Rosemary Russell; and Ingrid Turner

Via Conference Call: Pam Howe-Perry and Paul Turner

Also, In-Person: Dawn Bousamra; Sabra Boyle, Doug Durand, and Benzie County Commissioner - Tim Markey

Approval of the February 16, 2022 Agenda – Motion by Rosemary Russell to accept the Agenda and seconded by Deb Rogers. All in-person board members said Aye. Motion approved.

Approval of the January 19, 2022 Meeting Minutes – Motion by Ingrid Turner to accept the minutes as presented. Seconded by Linda Ringleka. All in-person board members said Aye. Motion approved.

Public Input: No public at the meeting.

Information Items

- A. **Executive Committee Report** – Nancy Mullen Call summarized the content of the Executive (Leadership) Committee meeting as a review of the draft committee charters; draft skills assessment of current board members; draft letter to volunteers to assess their skill set and interest in assisting the board with strategic plan implementation. She also advised that Doug Durand gave an update on the Annual appeal, staffing and Covid 19 protocols and noted that the Finance committee would be reviewing the audit results at their next meeting. Finally the Committee drafted the agenda for today's board meeting.
- B. **Fund Development Report** – Nancy Mullen Call advised that Ingrid Turner agreed to be the chair of the Fund Development Committee at the last meeting. Ingrid Turner then summarized the content of the last meeting highlighting that Linda Ringleka had contacted area nonprofits to determine what fundraising software they use and that she provided Doug Durand with a summary of her findings. Ingrid Turner also advised that the Committee plans to have Donor Perfect present at the next meeting so we can fully understand its capabilities. She further advised that the committee had a discussion on the desire to develop a brief quarterly newsletter for our donors and that the committee members would be reviewing all content on the BSR website to insure it was current and consistent with our desired message.
- C. **Directors Report – January 2022/February 2022** – Doug Durand advised that they have distributed 180 information packets for tax prep to clients and that another volunteer (Pat) has offered to help this year. Doug has developed a checklist for all dept heads in preparation for the upcoming Program Monitoring Visit being conducted by Area Agency on Aging of Northwest Michigan. He further advised that the My Senior Center software that was purchased last year with funds from the CARES Act will be implemented shortly which gathers key information on who is visiting The Gathering Place and which programs they are utilizing. Doug also advised that the Benzie County Community Chest awarded BSR a grant to support the Senior Essential Needs Fund and the Grand Traverse Area Community Foundation through the NorthShore Tools Fund for Benzie County has provided BSR a \$10,000 grant to be utilized to address senior food insecurity, medical needs, and enrichment for underserved people in Benzie County. Doug Durand gave a quick staffing update advising they are still recruiting for 1-2 Home Healthcare Aides, a part time RN/LPN, 2-3 Homemaker Contractors, and a Kitchen Assistant position. He also mentioned that Covid infection rates continue to decline, and more employees and volunteers

are coming back to work/volunteer. Doug also mentioned that there is still no approved Federal budget so we are operating under the Continuing Resolution at prior year levels. However, he mentioned that Feeding America has helped BSR save an estimated \$22,000 in food costs by obtaining products from them.

- D. **Program/Services Report – January 2022** - Doug Durand reviewed his report noting that we have 274 seniors in the Fresh Produce Bag Program; that Home Delivered Meal volume has been steady with a small increase in February over January; All other programs are going well. He reminded us that The Gathering Place was closed for 1 week at the beginning of the month for a deep clean and then reopened. He further advised that he plans to reopen TGP to large group activities on March 22nd. Victor Dinsmore asked Doug Durand about Guardian Medical Monitoring and the Feeding America programs. Doug explained the Guardian program and that it serves 40 clients and summarized how we work with Feeding America.
- E. **Board of Commissioners Update** - Tim Markey, County Commissioner, advised that the Board of Commissioners are working on goals for the administration on ARPA fund utilization; that the consulting firm for the Broadband survey advised that the response rate in Benzie County is the highest they have seen; that workforce housing and workforce development is another focus for the County. He also said daycare availability and employee retention are other areas they are focusing on. The Commissioners continue to discuss the impact of the Headlee amendment and whether there is opportunity for a potential reset in 2023. The County is currently upgrading their IT systems, phone systems and jail generator. Tim Markey advised that he is working with the CEO of Central Wellness to determine how the County can better address mental health issues. The Homestead Fire Department had ice/water rescue training last week with the US Coast Guard, DNR, all local fire and police departments. He also advised that the Homestead Township Fire Department took delivery of a new off-road fire truck to handle remote fires and for ice/water rescue. Tim concluded his update with a good general discussion amongst board members on improving internet access in the county.

Action Items

1. **Finance Committee Report on the January 2022 Financials and Approval of the January 2022 Financials.** Deb Rogers advised that the Finance Committee had reviewed the financials before the Board meeting and are recommending board approval. Rosemary Russell made a motion to approve the financial report which was seconded by Ingrid Turner.
Roll Call: Nancy Mullen Call-Yes; Victor Dinsmoore-Yes; Leo Hughes-Yes; Linda Ringleka-Yes; Deb Rogers-Yes; Rosemary Russell-Yes; and Ingrid Turner-Yes. Motion approved.

New Business

1. **Hand out the Draft of FY'2021 Financial Audit for a 30-day review**
Doug Durand advised that the audit went well and that there are no new comments. The report was provided to all Board members, so they have 30 days to review before the March 16th BOD meeting.
2. **Board Review of the second draft of Committee Charters**
Nancy Mullen Call summarized the effort to update the various committee charters and explained the new structure (Governance Committee and Nominating Committee are now combined into one and the Building Committee will now be an “as needed” committee/task force). Good general discussion on expanding committee participation with non-board members. There was additional general discussion regarding some potential open meetings act flexibility regarding participation in-person versus via zoom.
3. **Review Results Summary of HDM Client Survey from 2021**
 - a. New HDM Client Survey after 2 weeks in the program
 - b. HDM Discharge Client SurveyDoug reviewed the survey responses and how this helps drive how we do things for our clients. Responses were extremely positive.

Old Business – None

Board Round Table Discussion/Evaluation of Meeting – None

Adjournment: There being no further business to discuss, a motion to adjourn was made by Nancy Mullen Call and all agreed to adjourn. Meeting adjourned at 5:58p.m.

Respectfully submitted:
Leo Hughes
Secretary, Benzie Senior Resources Board.

NEXT MEETING: Wednesday, March 16th, 2022 at 4:30 p.m.
Location: The Gathering Place Senior Center, 10579 Main Street, Honor, MI 49640

Benzie Senior Resources
Executive Directors Report
February 2022 – March 2022

Items of Information

- Made a recent purchase of new File of Life Refrigerator Magnet Pouch with the standard medical card. It has been over 5 years since BSR did a county wide push to have seniors complete this beneficial personal medical information for first responders. We also purchased just the medical card for those that need a new card to go inside their Magnet Pouch.
- National Volunteer Week is scheduled for April 17 – 23 and we are planning on making that week extra special for our 119 volunteers!
- Income Tax Season is off to a great start with our collaboration with NW Michigan Community Action Agency. This year we have 2 outstanding volunteers working with us and so far, 226 packets have been sent out and 107 returns have been done to date.
- On April 19, 2022, Area Agency on Aging of Northwest Michigan will be performing a program monitoring visit. The focus will be on our Home Delivered Meals and Home Healthcare Program for compliance to ensure that our service programs for older persons are being operated in accordance with service contracts, in compliance with the ACLS Bureau Operating Standards for Service Programs and a review of our Fiscal Components related to the Home Delivered Meals and Home Healthcare Programs. With this extensive upcoming compliance visit, I have been devoting time to review all aspects of our operations and reviewing volunteer management policies, general agency policies, training, orientation, care manuals, etc.
- We are already looking at the upcoming Spring Yard Clean Up and Lawn Chore Season even though we still have snow on the ground, and we all know how unpredictable March and April can be, but we know that the transition from Winter to Spring can happen rather quickly and are planning with lining up Lawn Chore Contractors for the upcoming mowing season.
- Something that I am looking forward to, is we have partnered with Manistee County Council on Aging and will be combining our skills together to put on an event in Copemish at the VFW Hall on April 8th. The Thompsonville/Copemish area is an identified region that has limited access to senior activities/programming, and this will offer each of our agencies an opportunity to share what we have to offer. Manistee County Council on Aging will be providing the activity portion and BSR will be providing the delicious meal. A flyer will be available soon to share.
- Dawn has kick-off My Senior Center software program at TGP. So far, we have concentrated on mostly volunteers who mainly help at our desk, run activities, and greet seniors. The senior is assigned a keycard by Dawn and then they scan it at the screen. Dawn walks them through the process of checking in. They can choose the lunch tab, the activities tab and the volunteer tab which will take them to another screen with the various volunteer options that are available. The reaction has been positive with many remarking, "That's it?" when they are done. Dawn still must train Susan and Nicole on how to assign keycards from the program. Altogether, we are taking it slow and 20 people are officially registered.

Programs/Services

- We received the final report for FY 2021 Senior Project Fresh Program and Benzie County had the 3rd highest redemption rate in the State of Michigan. Only Kalkaska and Menominee had a slightly higher redemption rate. The state average was 67.54% and Benzie County was 87.36% redemption rate.

Staffing Concerns/Updates

- Fluctuation in Home Healthcare Staff continues – Hired a new Home Healthcare Aide, but another one left the agency. Ads continue to be placed on all hiring platforms.
- Recently promoted a part-time RN to full-time and the foot care clinic is back to being managed with a BSR Nurse.
- Still recruiting for 2-3 Homemaker Contractor positions.
- We have received some interest in the Kitchen Assistant position but awaiting completed applications.

Volunteer Report

Two new volunteers started at The Gathering Place for the front desk position. We had no new volunteers for the Home Delivered Meals Program. We should soon start to see an increase in HDM volunteers returning from their winter residence and this will give the program a boost in helping to fill some of the vacancies in the weekly schedule.

Legislative News

Federal – On Wednesday, 3/9/2022, the House of Representatives passed H.R. 2471, the *Consolidated Appropriations Act, 2022*, a \$1.5 trillion spending package to fund the government for the remainder of Fiscal Year (FY) 2022, which began last October 1. This spending package is a compromise deal between the House and Senate that contains all 12 appropriations bills, as well as emergency supplemental aid to Ukraine. The final package follows months of negotiation in Congress which resulted in a reduction in the amount of funding available overall for non-defense discretionary programs, like Meals on Wheels.

The OAA Nutrition Program received a total of \$966,753,000 – a \$15 million increase over FY 2021 levels that is designated for home-delivered meals. In total, the Administration for Community Living (ACL) received an increase of \$60 million for all of its programs, and each OAA program was funded at amounts significantly less than the President's FY 2022 Budget Request and the initial House and Senate FY 2022 proposals.

Sadly, this is a huge disappointment. At one point, the increase was over \$140 million just for the Nutrition Programs. In fact many of the OAA programs are flat funded and there is a significant block grant that will have a reduction of \$150 million.

What does this mean for BSR? The increase in funding will be minimal, with an increase nowhere near the double-digit cost increase we have experience in food and transportation. I will be sharing my disappointment with Representative Bergman and Senators Stabenow and Peters.

Program Report for February 2022

Nutritional Programs

In February 2022 we distributed over 1,600 lbs. of produce in 100 bags that consists of 30+ vegetables, fruit, and dairy products. Currently we have 274 seniors in the Fresh Produce Bag Program.

Home Delivered Meals

Home Delivered Meals – 5,167 and 147 Shelf Stable for a total of 5,314 meals were provided to 195 clients in February 2021. We had 3 closure days due to inclement weather and this is two more days than February 2021.

For the month of February 2022, 22 clients sign up for HDM and 19 clients were discharged from HDM.

Congregate Meals

In February 2022, we provided 992 congregate and pick up/curbside meals. The Gathering Place was closed for 1 week due to staffing illness and deep cleaning of the facility. Curbside meals were still provided during the closure week. Closed for 1 day due to inclement weather and another day when the walk-in cooler was under repair for new floor.

Homemaker Program – In February 2022, we provided 290 service hours to 89 clients.

Guardian Medical Monitoring – We added one more client to the BSR pay list and now have forty clients receiving this service at no cost to them. Currently we have no one on the waiting list.

Benzie Bus Senior Rides – In February 2022, we paid for 784 senior rides and for 49 package (largest amount to date that we paid for) deliveries. Thirteen new clients signed up in February 2022.

Snow Removal Program – Contractors turned in 581 vouchers for reimbursement for snow plowing. We have signed up 150 individuals. We have already surpassed the number of snowplows last year.

Information & Assistance - The agency handled 985 calls in February 2022 regarding Information and Assistance for services and questions related to older adults. **This represents a 7% increase in the volume of calls as compared to 2021.**

Senior Companion Program – The Senior Companion Program provided services to 1 senior clients in Benzie County in February 2022. We continue to promote this volunteer program for recruitment efforts that would benefit the seniors of Benzie County.

Dental Program – Two clients had dental work completed in February 2022 at no cost to them.

Medicare/MMAP's – Thirteen clients received services in February 2022 at no cost to them.

Foot Care – Six clients received in-home foot care and 39 clients attended the foot care clinic at the administration office in February 2022.

Estate Planning – Five individuals received services in February 2022 at no cost to them.

Emergency Senior Essential Needs Fund – BSR assisted one client in February for the purchase of a special air filter for her residence air purifier related to the individual severe COPD/Asthma.

The Gathering Place Senior Center – The Gathering Place Senior Center offered ten core activities that 196-cumulative number of individuals participated in February 2022. The center was open 13 days in February. Large group activities of 20 or more have been suspended due to the surge in COVID-19 in Benzie County and are set to resume the week of March 21st.

-Home Services for January 2022 – February 2022 was downward month with the overall loss of 7 clients from January 2022. Overall hours and visits were down.

Number of Home Health Care Clients

Month	Medicaid Waiver Care Management PACENorth	Sliding Scale Fee	Private Pay	Total Clients
October 2021	23	64	3	90
November 2021	23	70	3	96
December 2021	23	68	1	92
January 2022	23	72	0	95
February 2022	19	65	4	88
March 2022				

April 2022				
May 202				
June 2022				
July 2022				
August 2022				
September 2022				

Client Total Hours

Month	Medicaid Waiver Care Management PACENorth	Sliding Scale Fee	Private Pay	Assessments And Wound Care	Total Hours
October 2021	316.75	434.75	31	50	832.50
November 2021	342.25	414	11.75	51	819
December 2021	401.75	496	13.25	48	959
January 2022	388.25	442.25	0	57	887.50
February 2022	338.75	407.5	5.25	39	790.50
March 2022					
April 2022					
May 2022					
June 2022					
July 2022					
August 2022					
September 2022					
TOTALS	1787.75	2104.50	61.25	245	4288.50

Client Total Visits

	RN Assessments	RN Med Management	Personal Care	Respite	Homemaking	In home Foot Care/ Wound care	Totals
October 2021	50	56	293	69	9	11	488
November 2021	51	52	266	56	8	7	440
December 2021	48	66	354	30	7	4	509
January 2022	57	53	307	22	6	25	470
February 2022	39	55	274	25	3	15	411
March 2022							
April 2022							
May 2022							
June 2022							
July 2022							
August 2022							
September 2022							
Totals	245	282	1494	202	33	62	2318

BENZIE SENIOR RESOURCES
Statement of Financial Position
As of February 28, 2022

	Feb 28, 22
ASSETS	
Current Assets	
Checking/Savings	
001 · STATE SAVINGS BANK CHECKING	163,026.54
003 · STATE SAVINGS BANK HRA	3.53
011 · AMERICAN DEPOSIT MANAGEMENT	600,608.81
Total Checking/Savings	<u>763,638.88</u>
Accounts Receivable	
1200 · Accounts Receivable	11,963.20
Total Accounts Receivable	<u>11,963.20</u>
Other Current Assets	
109 · INVENTORY	12,272.93
Total Other Current Assets	<u>12,272.93</u>
Total Current Assets	<u>787,875.01</u>
Fixed Assets	
150 · BUILDING	480,375.70
151 · VEHICLES	173,363.00
152 · EQUIPMENT	148,534.03
157 · LAND IMPROVEMENTS	1,800.00
160 · ACCUMULATED DEPRECIATION	(410,219.08)
Total Fixed Assets	<u>393,853.65</u>
TOTAL ASSETS	<u><u>1,181,728.66</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	29,263.91
Other Current Liabilities	16,030.07
Total Current Liabilities	<u>45,293.98</u>
Long Term Liabilities	
250 · MORTGAGE PAYABLE	106,073.66
253 · LEASE PAYABLE	6,674.84
260 · NET PENSION LIABILITY	490,826.00
Total Long Term Liabilities	<u>603,574.50</u>
Total Liabilities	<u>648,868.48</u>
Equity	
3900 · FUND BALANCE	513,668.45
Net Income	19,191.73
Total Equity	<u>532,860.18</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,181,728.66</u></u>

BENZIE SENIOR RESOURCES
Statement of Financial Income & Expense
February 2022

	Feb 2022	Budget	\$ Change
ORDINARY INCOME/EXPENSE			
INCOME			
519.03 · TITLE III C2 INCOME	8,611.00	8,915.00	(304.00)
519.04 · FEDERAL USDA	31,416.64	28,250.00	3,166.64
519.05 MIPPA (MMAP)	800.00	0.00	800.00
519.06 WAIVER-SNOW	462.00	480.00	(18.00)
540 · GRANTS	1,000.00	9,580.00	(8,580.00)
561 - HDM WAIVER	1,170.00	990.00	180.00
642 · CHARGES FOR SERVICES/CONT	111.00	260.00	(149.00)
642.02 · FEE FOR SERVICE/HOMEMAKER	1,587.00	2,700.00	(1,113.00)
642.03 - FEE FOR SERV/SNOW REMOVAL	1,514.00	2,800.00	(1,286.00)
642.1 - FEE FOR SLIDING SCALE CLIENTS	5,842.29	5,600.00	242.29
642.05 - FEE FOR PRIVATE PAY & INS	0.00	80.00	(80.00)
670 - CLIENT INCOME	8,315.66	8,500.00	(184.34)
671 - PACE NORTH Client Income	684.50	800.00	(115.50)
673 · NEWSLETTER SUB	10.00	40.00	(30.00)
675 · DONATIONS	13,204.81	11,480.00	1,724.81
676 · MILLAGE	96,453.33	98,195.00	(1,741.67)
677· FUNDRAISING INCOME	210.00	0.00	210.00
680 · VOLUNTEER WAGES (IN-KIND).	5,980.00	6,320.00	(340.00)
TOTAL INCOME	177,372.23	184,990.00	(7,617.77)
GROSS PROFIT	177,372.23	184,990.00	(7,617.77)
EXPENSE			
700 - ACCOUNTING FEES	2,000.00	625.00	1,375.00
705 · SALARY AND WAGES	73,103.44	74,500.00	(1,396.56)
708 · PAYROLL TAX EXPENSE	6,423.25	5,500.00	923.25
709 · EDUCATION/TRAINING	56.00	1,500.00	(1,444.00)
710 · EVENTS	45.32	225.00	(179.68)
711 · TGPSC ACTIVITIES	349.23	225.00	124.23
717 · DUES/SUBSCRIPTIONS	0.00	345.00	(345.00)
721 · COMPUTER EXPENSES	3,259.61	2,058.00	1,201.61
725 · FRINGE BENEFITS	14,552.60	13,000.00	1,552.60
726 - FUNDRAISING/MARKETING EXP	150.00	0.00	150.00
727 · SUPPLIES	2,640.06	2,750.00	(109.94)
727.2 · OFFICE EXP	1,293.13	1,040.00	253.13
727.3 - POSTAGE	62.32	800.00	(737.68)
727.4 - ADVERTISING	150.50	250.00	(99.50)
740 · FOOD	17,555.53	16,000.00	1,555.53
819 · CONTRACTUAL	35,255.52	33,625.00	1,630.52
820 · VOLUNTEER WAGES (IN-KIND)	5,980.00	6,320.00	(340.00)
825 · VOLUNTEER EXPENSES	854.14	1,010.00	(155.86)
850 · TELEPHONE	426.59	480.00	(53.41)
861 · TRAVEL/MILEAGE/GAS	2,053.71	2,500.00	(446.29)

BENZIE SENIOR RESOURCES
Statement of Financial Income & Expense
February 2022

	Feb 2022	Budget	\$ Change
900 · INTEREST EXPENSE	275.30	275.00	0.30
910 · INSURANCE	4,024.80	3,800.00	224.80
915 · PROJECTS	36.38	960.00	(923.62)
920 · UTILITIES	3,296.68	2,200.00	1,096.68
940 · DEPRECIATION EXPENSE	3,398.88	3,665.00	(266.12)
980 · EQUIPMENT/REPAIRS	891.82	1,550.00	(658.18)
980.1 - OUTDOOR MAINTENANCE	1,652.22	1,500.00	152.22
980.2 - INDOOR MAINTENANCE	0.00	180.00	(180.00)
981-HDM FLEET MAINTENANCE/GAS	1,643.77	1,250.00	393.77
			0.00
TOTAL EXPENSE	181,430.80	178,133.00	3,297.80
NET ORDINARY INCOME	(4,058.57)	6,857.00	(10,915.57)
OTHER INCOME/EXPENSES			
OTHER INCOME			
990 · INTEREST/DIVIDEND INCOME	102.43	120.00	(17.57)
999 - OTHER INCOME	2,327.00	250.00	2,077.00
TOTAL OTHER INCOME	2,429.43	370.00	2,059.43
OTHER EXPENSE			
999.1 · OTHER EXPENSE	0.00	85.00	(85.00)
99999 - LEGAL EXPENSE	0.00	70.00	(70.00)
TOTAL OTHER EXPENSE	0.00	155.00	(155.00)
NET OTHER INCOME	2,429.43	215.00	2,214.43
NET INCOME	(1,629.14)	7,072.00	(8,701.14)

BENZIE SENIOR RESOURCES
Statement of Financial Income & Expense
October 2021 - February 2022

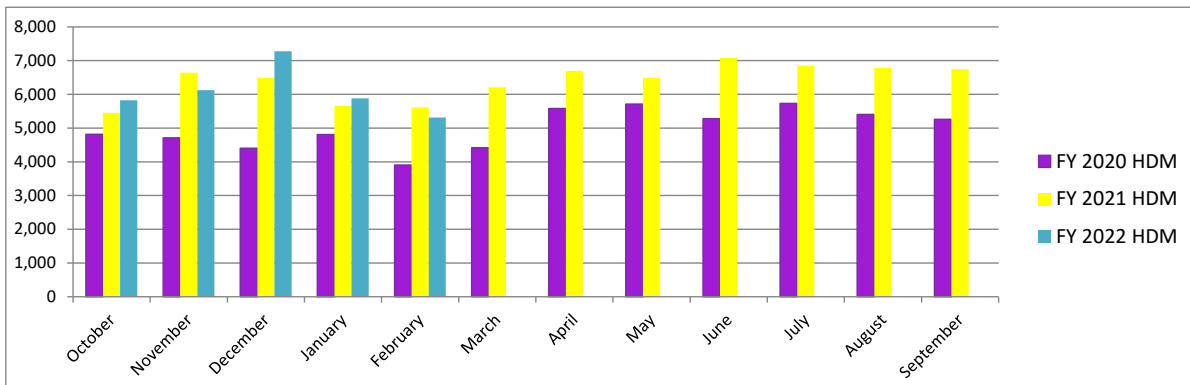
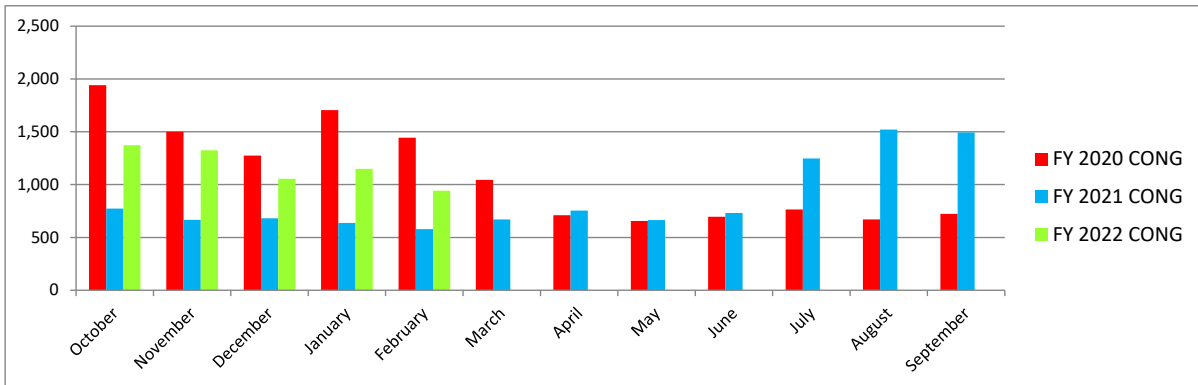
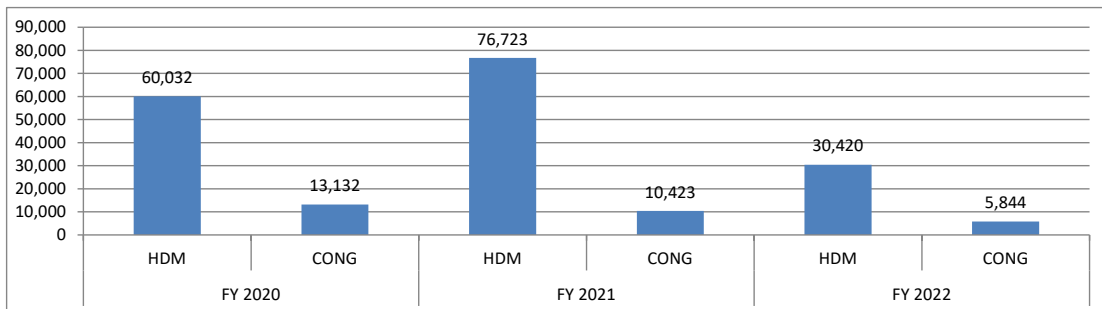
	Oct-Feb 2022	Budget	\$ Change
ORDINARY INCOME/EXPENSE			
INCOME			
519.03 · TITLE III C2 INCOME	43,055.00	44,575.00	(1,520.00)
519.04 · FEDERAL USDA	31,416.64	28,250.00	3,166.64
519.05 MIPPA (MMAP)	950.00	2,600.00	(1,650.00)
519.06 WAIVER-SNOW REMOVAL	630.00	1,200.00	(570.00)
540 · GRANTS	46,000.00	47,905.00	(1,905.00)
561 - HDM WAIVER	4,598.50	3,945.00	653.50
642 · CHARGES FOR SERVICES/CONT	868.19	1,300.00	(431.81)
642.01 · FEE FOR SERVICE/CHORE	482.00	700.00	(218.00)
642.02 · FEE FOR SERVICE/HOMEMAKER	8,749.00	12,900.00	(4,151.00)
642.03 - FEE FOR SERV/SNOW REMOVAL	16,370.00	19,300.00	(2,930.00)
642.1 - FEE FOR SLIDING SCALE CLIENTS	23,493.07	22,400.00	1,093.07
642.05 - FEE FOR PRIVATE PAY & INS	827.00	320.00	507.00
670 - CLIENT INCOME	34,309.87	32,500.00	1,809.87
671 - PACE NORTH Client Income	3,640.50	4,000.00	(359.50)
673 · NEWSLETTER SUB	140.00	160.00	(20.00)
675 · DONATIONS	63,220.81	57,380.00	5,840.81
676 · MILLAGE	482,266.65	490,977.00	(8,710.35)
677· FUNDRAISING INCOME	56,145.11	50,000.00	6,145.11
680 · VOLUNTEER WAGES (IN-KIND).	29,706.40	31,600.00	(1,893.60)
681 - IN-KIND (non-volunteer)	5,723.25	6,000.00	(276.75)
690 - TRIP INCOME	700.00	0.00	700.00
TOTAL INCOME	853,291.99	858,012.00	(4,720.01)
GROSS PROFIT	853,291.99	858,012.00	(4,720.01)
EXPENSE			
700 - ACCOUNTING FEES	8,125.00	8,375.00	(250.00)
705 · SALARY AND WAGES	372,074.36	370,500.00	1,574.36
708 · PAYROLL TAX EXPENSE	26,230.12	29,000.00	(2,769.88)
709 · EDUCATION/TRAINING	475.95	3,800.00	(3,324.05)
710 · EVENTS	698.59	1,125.00	(426.41)
711 · TGPSC ACTIVITIES	1,201.25	1,125.00	76.25
715 · CLOTHING ALLOWANCE	257.64	0.00	257.64
717 · DUES/SUBSCRIPTIONS	2,174.00	2,145.00	29.00
721 · COMPUTER EXPENSES	9,655.99	10,292.00	(636.01)
725 · FRINGE BENEFITS	20,836.47	23,460.00	(2,623.53)
726 - FUNDRAISING/MARKETING EXP	1,854.83	3,600.00	(1,745.17)
727 · SUPPLIES	17,059.25	13,750.00	3,309.25
727.2 · OFFICE EXP	6,843.64	5,202.00	1,641.64
727.3 - POSTAGE	3,178.94	1,900.00	1,278.94
727.4 - ADVERTISING	5,809.89	3,025.00	2,784.89
740 · FOOD	100,441.71	86,000.00	14,441.71
819 · CONTRACTUAL	103,440.43	97,025.00	6,415.43

BENZIE SENIOR RESOURCES
Statement of Financial Income & Expense
October 2021 - February 2022

	Oct-Feb 2022	Budget	\$ Change
820 · VOLUNTEER WAGES (IN-KIND)	29,706.40	31,600.00	(1,893.60)
825 · VOLUNTEER EXPENSES	5,290.47	6,790.00	(1,499.53)
850 · TELEPHONE	2,283.10	2,400.00	(116.90)
861 · TRAVEL/MILEAGE/GAS	12,417.96	14,850.00	(2,432.04)
900 · INTEREST EXPENSE	1,385.05	1,420.00	(34.95)
910 · INSURANCE	20,807.26	19,000.00	1,807.26
915 · PROJECTS	14,895.91	10,780.00	4,115.91
920 · UTILITIES	15,369.04	11,700.00	3,669.04
940 · DEPRECIATION EXPENSE	15,195.64	18,335.00	(3,139.36)
980 · EQUIPMENT/REPAIRS	20,723.51	7,750.00	12,973.51
980.1 - OUTDOOR MAINTENANCE	3,553.93	3,540.00	13.93
980.2 - INDOOR MAINTENANCE	149.94	905.00	(755.06)
981-HDM FLEET MAINTENANCE/GAS	11,523.90	6,250.00	5,273.90
TOTAL EXPENSE	833,660.17	795,644.00	38,016.17
NET ORDINARY INCOME	19,631.82	62,368.00	(42,736.18)
OTHER INCOME/EXPENSES			
OTHER INCOME			
990 · INTEREST/DIVIDEND INCOME	442.55	480.00	(37.45)
999 - OTHER INCOME	2,507.20	1,000.00	1,507.20
TOTAL OTHER INCOME	2,949.75	1,480.00	1,469.75
OTHER EXPENSE			
999.1 · OTHER EXPENSE	0.00	335.00	(335.00)
99999 - LEGAL EXPENSE	3,301.76	940.00	2,361.76
TOTAL OTHER EXPENSE	3,301.76	1,275.00	2,026.76
NET OTHER INCOME	(352.01)	205.00	(557.01)
NET INCOME	19,191.73	62,573.00	(43,381.27)

Benzie Senior Resources
HDM/Cong comparison
Units Served 2019-2020-2021

	FY 2020		FY 2021		FY 2022	
	HDM	CONG	HDM	CONG	HDM	CONG
October	4,814	1,942	5,451	774	5,827	1,374
November	4,711	1,500	6,644	666	6,124	1,324
December	4,404	1,275	6,490	682	7,274	1,055
January	4,812	1,706	5,658	638	5,881	1,149
February	3,903	1,445	5,616	579	5,314	942
March	4,416	1,044	6,212	671		
April	5,582	710	6,695	754		
May	5,711	657	6,495	664		
June	5,281	696	7,079	731		
July	5,735	765	6,853	1,247		
August	5,403	670	6,786	1,522		
September	5,260	722	6,744	1,495		
total meals	60,032	13,132	76,723	10,423	30,420	5,844



February 2022 Journal Entry Summary

- 960. JE to record monthly depreciation expense (non-cash transaction) *
- 961. JE to adjust monthly inventory to actual after physical inventory done at TGP *
- 962. JE to record payroll wages/taxes across all programs – original payroll entry posts to one class *
- 963. JE to reclass payroll health insurance deductions from “uncategorized” to appropriate class, i.e. Home Health and Admin *
- 964. JE to record 401K payroll deferrals across all programs - original payroll entry posts to one class *
- 965. JE to reclass payroll mileage reimbursements from “uncategorized” to appropriate class, i.e. Home Health and Admin *
- 966. Bank reconciliation adjustment
- 967. Bank reconciliation adjustment
- 968. JE to record volunteer hours in-kind wages *
- 969.

* **Monthly recurring Journal Entries.**

BENZIE SENIOR RESOURCES
Monthly Journal Entries
February 2022

Trans #	Type	Date	Num	Memo	Debit	Credit
122,454	General Journal	02/28/2022	960	TO RECORD DEPRECIATION	3,398.88	
				TO RECORD DEPRECIATION		3,398.88
					3,398.88	3,398.88
122,671	General Journal	02/28/2022	961	adjust Inventory to actual	1,237.87	
				adjust Inventory to actual		394.26
				adjust Inventory to actual		410.35
				adjust Inventory to actual		216.63
				adjust Inventory to actual		216.63
					1,237.87	1,237.87
122,673	General Journal	02/28/2022	962	TO RECORD PAYROLL SPREAD BY PROGRAM	8,178.13	
				TO RECORD PAYROLL SPREAD BY PROGRAM	98.57	
				TO RECORD PAYROLL SPREAD BY PROGRAM	824.97	
				TO RECORD PAYROLL SPREAD BY PROGRAM	4,306.28	
				TO RECORD PAYROLL SPREAD BY PROGRAM	8,022.23	
				TO RECORD PAYROLL SPREAD BY PROGRAM	930.85	
				TO RECORD PAYROLL SPREAD BY PROGRAM	805.87	
				TO RECORD PAYROLL SPREAD BY PROGRAM	826.34	
				TO RECORD PAYROLL SPREAD BY PROGRAM	4,681.95	
				TO RECORD PAYROLL SPREAD BY PROGRAM	2,165.77	
				TO RECORD PAYROLL SPREAD BY PROGRAM	2,972.32	
				TO RECORD PAYROLL SPREAD BY PROGRAM		33,813.27
				TO RECORD PAYROLL SPREAD BY PROGRAM	718.33	
				TO RECORD PAYROLL SPREAD BY PROGRAM	5.33	
				TO RECORD PAYROLL SPREAD BY PROGRAM	68.34	
				TO RECORD PAYROLL SPREAD BY PROGRAM	348.42	
				TO RECORD PAYROLL SPREAD BY PROGRAM	715.79	
				TO RECORD PAYROLL SPREAD BY PROGRAM	82.93	
				TO RECORD PAYROLL SPREAD BY PROGRAM	68.34	
				TO RECORD PAYROLL SPREAD BY PROGRAM	72.84	
				TO RECORD PAYROLL SPREAD BY PROGRAM	432.63	
				TO RECORD PAYROLL SPREAD BY PROGRAM	159.99	
				TO RECORD PAYROLL SPREAD BY PROGRAM	294.22	
				TO RECORD PAYROLL SPREAD BY PROGRAM		2,967.17
					36,780.44	36,780.44
122,674	General Journal	02/28/2022	963	TO RECORD PAYROLL INSURANCE DEDUCTION SPREAD BY PRO		693.26
				TO RECORD PAYROLL INSURANCE DEDUCTION SPREAD BY PRO		198.78
				TO RECORD PAYROLL INSURANCE DEDUCTION SPREAD BY PRO		2.48
				TO RECORD PAYROLL INSURANCE DEDUCTION SPREAD BY PRO		24.81
				TO RECORD PAYROLL INSURANCE DEDUCTION SPREAD BY PRO		87.45
				TO RECORD PAYROLL INSURANCE DEDUCTION SPREAD BY PRO		32.77
				TO RECORD PAYROLL INSURANCE DEDUCTION SPREAD BY PRO		19.69
				TO RECORD PAYROLL INSURANCE DEDUCTION SPREAD BY PRO		24.81
				TO RECORD PAYROLL INSURANCE DEDUCTION SPREAD BY PRO		15.97
				TO RECORD PAYROLL INSURANCE DEDUCTION SPREAD BY PRO		349.13
				TO RECORD PAYROLL INSURANCE DEDUCTION SPREAD BY PRO		14.57
				TO RECORD PAYROLL INSURANCE DEDUCTION SPREAD BY PRO		43.10
				TO RECORD PAYROLL INSURANCE DEDUCTION	1,506.82	
					1,506.82	1,506.82
122,675	General Journal	02/28/2022	964	reclass ER MATCH 401k		1,299.21
				reclass ER MATCH 401k	195.76	
				reclass ER MATCH 401k	129.15	
				reclass ER MATCH 401k	1.82	
				reclass ER MATCH 401k	20.33	
				reclass ER MATCH 401k	100.13	
				reclass ER MATCH 401k	151.48	
				reclass ER MATCH 401k	23.10	

Trans #	Type	Date	Num	Memo	Debit	Credit
				reclass ER MATCH 401k	20.33	
				reclass ER MATCH 401k	19.32	
				reclass ER MATCH 401k	53.25	
				reclass ER MATCH 401k	487.89	
				reclass ER MATCH 401k	96.65	
					<u>1,299.21</u>	<u>1,299.21</u>
122,676	General Journal	02/28/2022	965	reclass mileage - ADMIN	106.02	
				reclass mileage - HH	1,947.69	
				reclass mileage		2,053.71
					<u>2,053.71</u>	<u>2,053.71</u>
122,690	Discount	02/11/2022	966	Bank rec adj	0.01	
				Bank rec adj		0.01
					<u>0.01</u>	<u>0.01</u>
122,693	Discount	02/15/2022	967	bank rec adj	0.01	
				bank rec adj		0.01
					<u>0.01</u>	<u>0.01</u>
122,698	General Journal	02/28/2022	968	TO RECORD INKIND WAGES	5,127.50	
				TO RECORD INKIND WAGES		5,127.50
				TO RECORD INKIND WAGES	852.50	
				TO RECORD INKIND WAGES		852.50
					<u>5,980.00</u>	<u>5,980.00</u>
					<u><u>52,256.95</u></u>	<u><u>52,256.95</u></u>
TOTAL						

**Benzie County EMS
BOC Agenda Item
April 26, 2022**

- I. Old/New Business** Director, units are in good running condition, we are using an ambulance mechanic with Quality Car and Truck Repair, Inc in Big Rapids for a much of our ambulance service at this time. They have a long history of ambulance repair and keep many hard-to-get parts and specialty parts in stock for a quick turnaround. The new ambulance will be in-service soon.

Fleet Report

A21, Honor unit: running good

A22, is gone, traded in with purchase of new truck

A23 Going into service soon, will be the primary truck for Station 2.

A31, Frankfort: Running good

A32, Backup: running good

A33, Day Car: running good

Covid-19 Preparedness

Covid seems to be slowing down

Ambulance purchase

Will be in service very soon

A32 Autoloader

installation is complete.

911/EMS Expansion

POH/Munson is looking to gift property to the county to build an ambulance station on, it is next to our existing location in Frankfort. We will be setting up a meeting with the City of Frankfort to discuss potential funding revenues and what our building options are. The idea is to build a cost-effective ambulance station on the Ally side of the property so it will be close to the existing garage eliminating the need to build a new garage. Setting up a meeting with Frankfort for discussions on a new station TK

Parking Lot Paving

Still scheduled for spring/summer 2022, advised by commissioner Roelofs that paving by Brown and Sons should begin around June.

Education

EMS is working on being established as a training center for MFR and EMT programs. Lenny Merrill is working on this and will be the primary instructor.

Active shooter training (Grant)

EMS is also working on grant funding with the help of Calvin Dennis, we are looking into obtaining training equipment through a grant that will allow us to develop some unprecedented training between EMS, fire, and law enforcement. Primarily this will be being created for school related incidents that may occur, but we know we have had 3 incidents in the last year, most recently this month. EMS needs to be prepared to assist law and fire in these events.

- Still waiting on the Grant results

Hubers: Benzie is sponsoring an active shooter training in Frankfort on August 2 and 3, this is an all-day 2 day event for EMS, police, Fire medical, and the school. There will be education credits available.

Treasurer Report

M. Thompson: Expenses up this month due to the ambulance purchase, but otherwise all looks well. There is \$1,384,548.38 cash balance, and a 25% FB would be \$546,696.75

Director, Transfer policy review: This is an updated version of the existing policy for advisory review before going to legal for review. There were no comments from board members. Document will be sent to legal as is for review.

Manistee mutual aid agreement: discussions on two recent incidents where MMR had Benzie respond into Manistee County for emergency calls when MMR had units available. Commissioner Roelofs and Administrator Zeits will be discussing this with Manistee County for a resolution.

II. 2022 meeting dates and locations (Reminder)

January 18 from 1pm-2pm

February 15 1pm

March 15 Canceled due to conflicts

April 19 1pm

May 17 1pm

June 21 1pm

July 19 1pm

August 16 1pm

September 20 1pm

October 18 1pm

November 15 1pm

December 20 1pm

III. Committee Go-Around No comments**IV. Public Input** No comments**V. Next Meeting**

May 17 @1pm

VI. Adjourn 14:05

ACTION ITEMS

Memorandum



To: Board of Commissioners

From: Katie Zeits, County Administrator *Katie Zeits*

Date: April 26, 2022

Subject: **Budget Amendment – Jail Medical costs**

Undersheriff Hubers and I met last week to discuss concerns related to the jail medical fund for inmate medical expenses. These costs are separate from the recently authorized agreement for jail medical services which covers “in-house” services. The jail medical fund covers things like a recent inmate pregnancy, labor, and delivery. As the Board knows, as soon as an individual enters our facility, the County becomes fully responsible for them, including for their medical needs because all private benefits and any public assistance they may have cease. Because of this, it can be difficult to plan for medical expenses from year to year because you do not know who will enter our doors.

There have been several failed attempts at the Federal level to change the law to allow for folks to keep their medical coverage when they enter a county jail. Until changes are made, the burden is placed on the county.

I am asking for Board approval for up to \$60,000 in funds from General Fund budgeted use of Fund Balance to cover costs for the jail medical fund. This will not be a one-time amendment, but rather amendments as they’re needed, allowing for both the Undersheriff and I to closely monitor the additional funds needed to cover expenses related to our inmates.

Recommendation:

That the Board of Commissioners approves budget amendments up to \$60,000 from the General Fund, Budgeted use of Fund Balance for jail medical expenses for inmates on an as needed basis for the 2021/2022 fiscal year.

Memorandum



To: Board of Commissioners

From: Katie Zeits, County Administrator *Katie Zeits*

Date: April 26, 2022

Subject: **Budget Amendment – Sewer Feasibility Study**

At the April 12th Board of Commissioners meeting, the Board took action to allocate \$40,000 to Benzonia Township for the completion of a sewer system feasibility study. Our contribution is part of a partnership with the Village of Beulah, Village of Benzonia, and Benzonia Township to complete a feasibility of the region related to sewer.

Recommendation:

That the Board of Commissioners approves budget amendments for \$40,000 of marijuana excise tax funds as contribution to the sewer feasibility study facilitated by Benzonia Township.

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: 4/12/2022

Request to Amend the 2021/22 Budget for the following:

Account to be Increased:

Line Number	Account Name	Amount
101-253-439	Marijuana Excise Tax	40,000.00
Total		\$ 40,000.00

Account to be Increased:

Line Number	Account Name	Amount
101-266-800	Contracted Services	40,000.00
		40,000.00

SIGNED: _____

Memorandum



To: Board of Commissioners

From: Katie Zeits, County Administrator *Katie Zeits*

Date: April 26, 2022

Subject: **Brownfield Redevelopment Plan – Honor Development**

On March 15th, the Board of Commissioners held a public hearing regarding Brownfield Plan modifications to incorporate additional allowable expenditures for a development in the Village of Honor. Convenience Management (True North) is proposing to develop a large convenience store and gas station on the property formerly known as “Buds.” This project is a \$3 million dollar investment into the Village of Honor and Benzie County and would clean up a site containing environmental contaminants.

Attached you will find a detailed overview of the project and how this project will benefit Benzie County.

It’s important to note that Benzie County has a pending grant to fund the majority of the reimbursable costs related to this project. We are hopeful to receive this grant in the next 30-90 days.

Recommendation:

That the Resolution Approving the Benzie County Brownfield Redevelopment Authority Plan, Village of Honor Scattered Plan, be adopted which supports the project proposed by Convenience Management for development of a convenience store and gas station.



**Resolution Approving the Benzie County Brownfield Redevelopment Authority Plan
Village of Honor Scattered Plan**

Resolution No. 2021 - _____

WHEREAS, The Benzie County Board of Commissioners met in regular session on April 26, 2022 to review a request to develop a convenience store and gas station in the Village of Honor; and

WHEREAS, The Michigan Brownfield Redevelopment Financing Act, Act 381, P.A. 1996 as amended, authorizes municipalities to create a brownfield redevelopment authority to promote the revitalization, redevelopment, and reuse of contaminated, blighted, functionally obsolete or historically designated property through tax increment financing of eligible environmental and/or non-environmental activities; and

WHEREAS, The Benzie County Board of Commissioners established the Benzie County Brownfield Redevelopment Authority; and

WHEREAS, The Benzie County Brownfield Redevelopment Authority has reviewed and approved the Brownfield Plan for the Village of Honor Scattered Plan at their April 15, 2022, meeting and recommended approval by the Benzie County Board of Commissioners; and

WHEREAS, The Homestead Township Board of Trustees and Village of Honor may review the Brownfield Plan and consider a resolution of concurrence with the Brownfield Plan, as required by Act 381; and

WHEREAS, The Benzie County Board of Commissioners has determined that the Brownfield Plan constitutes a public purpose of redevelopment of vacant property, improved public facilities, enhanced law enforcement, job creation, increased private investment and economic development and increased property tax value; and

WHEREAS, A public hearing on the Brownfield Plan has been noticed and held on March 15, 2022 and notice to taxing jurisdictions has been provided in compliance with the requirements of Act 381;

NOW, THEREFORE, BE IT RESOLVED BY THIS BOARD OF COMMISSIONERS, THAT

The Benzie County Board of Commissioners has reviewed the Brownfield Plan and finds, in accordance with the requirements of Section 14 of Act 381 that:

(a) The Brownfield Plan meets the requirements of Section 13 of Act 381, Brownfield Plan

Provisions as described in the Brownfield Plan, consistent with format recommended by the State of Michigan, including a description of the costs intended to be paid with tax increment revenues, a brief summary of eligible activities, estimate of captured taxable value and tax increment revenues, method of financing, maximum amount of indebtedness, beginning date and duration of capture, estimate of impact on taxing jurisdictions, legal description of eligible property, estimates of persons residing on the eligible property if applicable, and a plan and provisions for relocation of residents, if applicable;

(b) The proposed method of financing the costs of eligible activities, private financing arranged by the private developers, with certain eligible activity costs financed by Benzie County is feasible and that the Brownfield Authority will not arrange financing;

(c) The costs of eligible activities proposed are reasonable and necessary to carry out the purposes of Act 381, including environmental activities, site preparation and infrastructure that is necessary to provide for the redevelopment, and the cost estimates are based on evaluation from certified professionals, experience in comparable projects, and preliminary discussions with reputable companies; and

(d) The amount of captured taxable value estimated from the adoption of the Brownfield Plan is reasonable, as calculated in Table 2 of the Brownfield Plan, based on calculations of the tax revenues derived from taxable value increases and millage rates approved and authorized by the taxing jurisdictions on an annualized basis and balances against the outstanding eligible activity obligation approved as part of the Brownfield Plan and expenses reviewed and approved by the Benzie County Brownfield Redevelopment Authority; and

BE IT FURTHER RESOLVED, that pursuant to the Brownfield Redevelopment Financing Act, Act 381 of the Public Acts of 1996, as amended, being MCL 125.2651, et seq, the Benzie County Board of Commissioners hereby approves the Brownfield Plan for the Project in the Village of Honor.

Ayes:

Nays:

Abstain:

I hereby certify the above resolution was adopted by the Benzie County Board of Commissioners on April 26, 2022 at a Regular Meeting held in the Frank Walterhouse Board Room.

Dawn Olney, Benzie County Clerk

Memo

TO: Benzie County Board of Commissioners

FROM: Susan Wenzlick, Senior Brownfield Consultant

DATE: April 20, 2022

RE: Proposed Redevelopment of Bud's in Honor

Brownfield incentives under Michigan's Brownfield Redevelopment Financing Act, Public Act 381 of 1996, as amended (Act 381), are intended to help pay for extra costs associated with redeveloping distressed property. When a Brownfield Redevelopment Authority (BRA) and local government approve a brownfield plan, they agree to reimburse a developer for those extra costs. The developers would be reimbursed for their eligible costs from the incremental increase in their property taxes.

Project Summary

Convenience Management, LLC is proposing to develop a new gasoline retail store, featuring five pump islands (10 fueling stations) and a 4,500 square foot convenience store on the former Bud's in Honor property. The property is contaminated with petroleum products from its former use as a gas station and car repair facility. Some contamination and the old underground storage tanks were removed by the State of Michigan, but contaminants are believed to remain in the old building footprint and in the groundwater.

Convenience Management, LLC already owns and operates a small gas station in the Village of Honor. Jobs from this store will be relocated to the new, larger gas station and some new jobs will be added. Convenience Management, LLC is working closely with local government officials to determine a new use for the property.

A brownfield plan was approved by the County in 2014. The proposed new plan is an amendment to the 2014 plan. Eligible costs incurred under the 2014 plan included building demolition, paid for by the Benzie County Land Bank Authority. The plan also authorized reimbursement to owners who purchased the property from the Land Bank Authority, but they have not requested reimbursement of any eligible expenses. The Land Bank Authority is being reimbursed with tax increment revenues and will be paid in full under the new plan amendment.

Concurrent with the brownfield plan approval process, Benzie County submitted a grant application for \$667,350 to the Michigan Department of Environment, Great Lakes, and Energy (EGLE) to help pay for some environmental cleanup and due care costs required for site reuse. If the grant is awarded, eligible costs under the brownfield plan will be reduced and the developer will be reimbursed more quickly.

The existing Shell station within the Village of Honor is not known to be contaminated. When the proposed station becomes operational the existing site will be vacated. Underground tanks, lines, dispensers, and the canopy will be removed pursuant to State requirements. If the property is contaminated, its current owner/operator is obligated under State law to address the contamination and mitigate threats to public health and the environment.

Brownfield Plan

The Convenience Management, LLC eligible costs include:

- An investigation of the property to evaluate how much contamination remains
- A baseline environmental assessment to protect the new purchasers from liability for pre-existing contamination
- Excavation, transportation, and disposal of contaminated soil and old concrete foundations from the building footprint and areas where significant contaminants remain
- Dewatering and treatment of contaminated groundwater that surfaces during excavation
- A vapor intrusion mitigation system to prevent petroleum vapors from entering the proposed building

Act 381 limits plan duration to 30 years, plus an optional five years to collect tax increment revenues for a local brownfield revolving fund. The 30-year “clock” began in 2015 when demolition costs were incurred. The new costs proposed by Convenience Management LLC don’t reset the clock unless the BRA takes specific action to cancel the old plan.

Under a brownfield plan approved by the BRA and County Commission, the new tax revenues, or tax increment, generated by a redevelopment can be used to pay back a developer for eligible costs, including environmental costs for redevelopment of contaminated sites. The County and local governments will continue to collect the baseline tax amount (the taxes paid on the property in its current condition). No one loses money under the brownfield plan. Once the developer’s eligible costs are repaid, the tax increment revenues will stay with the County.

Benefits to the County

The potential community benefits for the proposed redevelopment of this site include:

- Removal of petroleum contamination from the soil and groundwater
- Protection of the nearby Platte River from migrating contamination
- \$3 million investment in Honor
- Increased tax base
- New permanent jobs. The proposed station will employ seven Customer Service Representatives, an Assistant Manager, and a Manager. Some of these are existing positions that will be transferred from the existing station, but additional staff will be needed to handle the expanded services of the convenience store.
- Re-use of a vacant, underutilized property in the Village. A property at the heart of downtown will become available for redevelopment and repurposing into a more appropriate use.
- Reimbursement to the Benzie County Land Bank Authority for its demolition of the former Bud’s buildings in 2015
- Increased service delivery to County residents and visitors. The new station will accommodate large commercial vehicles such as school buses and delivery trucks that cannot use the current downtown Honor gas station. The new station will also provide recreational unleaded gasoline, often used for marine equipment and small engines. The new gas station will be open 24 hours a day.
- Establishment of a Local Brownfield Revolving Fund (LBRF). This will create a source of money controlled by the BRA to help pay for eligible expenses (demolition, abatement, and environmental) at other brownfield sites. This money could be used to incent new development, demolish blighted buildings (including those owned by the Benzie County Land Bank Authority), and clean up environmental contamination.

Risks to and Impacts on the County

The financial risk to the County is low. The developer and Benzie County will enter into a development agreement that prescribes the repayment schedule and protects the County from liability associated with both the existing gas station and the new development project. Under the agreement, the County will not be obligated to reimburse Convenience Management LLC for costs in excess of the approved brownfield plan, or if the anticipated tax revenues are not sufficient to reimburse the eligible expenses in the approved plan.

The greatest impact on the County from a revenue perspective is that the taxing jurisdictions will not see the benefit of increased tax payments until the developer's eligible costs are fully repaid and the LBRF has collected its share of the tax increment revenues. If the EGLE grant is awarded, that is a fairly short time. If the grant is not awarded, tax increment revenues would be captured under the proposed plan for 20 or more years, depending on how much actual taxes are.

The County Administrator will be responsible for State reporting requirements, annual or bi-annual reimbursements to the developer, and tracking payments and balances. Tax increment revenues from the brownfield plan can be used to pay the County a small annual stipend for administrative costs.

If the EGLE grant is awarded, the County will have administrative responsibilities. The grant will pay the County up to 3% of the grant amount for administrative costs.

ACT 381 BROWNFIELD PLAN AMENDMENT

Village of Honor Scattered PLAN

**Benzie County
Brownfield Redevelopment Authority**

April 15, 2022

Prepared by

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**Approved by the Brownfield Redevelopment Authority on
Approved by the Benzie County Commission on**

TABLE OF CONTENTS

1.0 INTRODUCTION

- 1.1 Proposed Redevelopment and Future Use for Each Eligible Property
- 1.2 Eligible Property Information

2.0 INFORMATION REQUIRED BY SECTION 13(2) OF THE STATUTE

- 2.1 Description of Costs to Be Paid for With Tax Increment Revenues
- 2.2 Summary of Eligible Activities
- 2.3 Estimate of Captured Taxable Value and Tax Increment Revenues
- 2.4 Method of Financing and Description of Advances Made by the Municipality
- 2.5 Maximum Amount of Note or Bonded Indebtedness
- 2.6 Duration of Brownfield PLAN
- 2.7 Estimated Impact of Tax Increment Financing on Revenues of Taxing Jurisdictions
- 2.8 Legal Description, Property Map, Statement of Qualifying Characteristics and Personal Property
- 2.9 Estimates of Residents and Displacement of Individuals/Families
- 2.10 PLAN for Relocation of Displaced Persons
- 2.11 Provisions for Relocation Costs
- 2.12 Strategy for Compliance with Michigan's Relocation Assistance Law
- 2.13 Other Material that the Authority or Governing Body Considers Pertinent

EXHIBITS

FIGURES

- Figure 1 Extent of 2014 Excavation – Soil Impacts
- Figure 3 2013/2014 Monitoring Well Sample Results
- Figure 3 Proposed Development – Parcels A/B
- Figure 4 Proposed Soil Borings and Potential Excavation Areas

TABLE

- Table 1 Eligible Activities
- Table 2 Tax Increment Revenue Capture Estimates – by Jurisdiction
- Table 3 Tax Increment Revenue Reimbursement Allocation Table

ATTACHMENTS

- Attachment A Site Renderings – Proposed Gas Retail Station and Convenience Store
- Attachment B Brownfield PLAN Resolution(s)
- Attachment C Development and/or Reimbursement Agreement

Brownfield PLAN Amendment
Village of Honor Scattered PLAN
Benzie County Brownfield Redevelopment Authority
April 15, 2022

1.0 Introduction and Purpose

The following Brownfield PLAN Amendment was developed pursuant to the Brownfield Redevelopment Financing Act, Public Act 381 of 1996, as amended (Act 381), by Convenience Management, LLC as they propose to develop Parcels A and B of the 2014 Village of Honor Scattered Brownfield Redevelopment PLAN. Parcels A and B, now combined, are facilities pursuant to the Natural Resources and Environmental Protection Act (NREPA), Public Act 451 of 1994, as amended. The purpose of this 2022 PLAN Amendment (PLAN) is to define the eligible activities, the associated cost breakdowns, and additional information with regards to future development at the “Property”.

1.1 Proposed Redevelopment and Future Use for Each Eligible Property

This PLAN Amendment is limited to the Property as it was defined in the original PLAN. Parcels C and D are not part of the proposed development and are therefore omitted from this PLAN Amendment.

Convenience Management, LLC is proposing to develop a new gasoline retail store, featuring five pump islands (10 fueling stations) with a 4,500 square foot convenience store on Property. Retail fuel service will include regular octane gasoline, premium octane gasoline, diesel and recreational fuel. A total of three underground storage tanks are proposed to be installed at the site.

True North Energy, LLC a sister company to Convenience Management, LLC currently owns and operates a small gas station in the Village of Honor. Jobs from this store will be relocated to the new, larger gas station. Convenience Management, LLC is working closely with local government officials to determine a new use for the current station location.

The proposed layout for the site is includes as Figure 4, with proposed site renderings included as Attachment A.

1.2 Eligible Property Information

Below is a summary table of the eligible properties, the current ownership and the proposed ownership.

Parcel ID	Tax ID #	Acreage	Owner	Proposed Owner
A/B	07-508-035-00	1.3	True North Energy, LLC	Convenience Management, LLC

1.2.1 Historic Use and Previous Ownership of Property- Former Bud's in Honor

The eligible parcel identified as the Property is the former Bud's in Honor which was developed in the middle of the 1950's. According to the Michigan Part 211 tank registration database, four tanks were installed on May 5, 1966, and were removed in 1988. Although no information is readily available regarding the condition of these tanks at the time of the removal, it was reported that the tanks were removed from the area to the southeast of the main on-site building. Three 6,000 gallon USTs were installed in 1988 and removed in 2013. The specifics of the tanks are as follows:

USTs on site :	3,000 gallon	gasoline (removed 1988)
	1,000 gallon	gasoline (removed 1988)
	2 - 550 gallon	diesel (removed 1988)
	6,000 gallon	gasoline (removed 2013)
	6,000 gallon	gasoline (removed 2013)
	6,000 gallon	diesel (removed 2013)

The December 2015 Baseline Environmental Assessment Report conducted by ECT for purchasers Carrie and Jerry Corey indicated that a confirmed release was reported on 4/28/99 based on evidence collected during an environmental site assessment. In 2000, a site investigation and Final Assessment Report (FAR) was completed which confirmed groundwater and soil impacts that exceed the NREPA Part 213 Tier 1 Risk Based Screening Levels (RBSLs). The FAR estimated a volume of impacted soil between 900 and 1,000 cubic yards, as well as groundwater impacts.

In 2012 the Michigan Department of Environmental Quality (MDEQ), now Michigan Department of Environment, Great Lakes and Energy (EGLE), Geological Services Unit (GSU) conducted a subsurface investigation related to the LUST release on the site. They collected soil and/or groundwater samples from ten borings. The extent of impacts to soil and saturated soil above NREPA Part 213 Tier 1 RBSLs was identified southeast of the USTs from 3 to 7.5 feet below ground surface (bgs). The findings of this investigation determined that soils and groundwater were impacted enough to justify the use of state tax dollars for clean-up at the site. Additional groundwater samples were collected in 2013 prior to the removal of the tanks and impacted soils.

The 2013 State-funded cleanup included removal of three 6,000-gallon USTs and approximately 3,950 tons of soil for disposal at the Manistee County Landfill. The excavation was limited to the southwest part of the contaminated area due to the presence of the building structures. Verification samples at this southwest edge were analyzed and it was determined that the soil remained at concentrations that exceed both Generic Residential Clean-up Criteria and Soil Saturation Cleanup levels. Figures 1, 2 and 3 show the impacts to soil and groundwater as identified by the State in 2013-2014.

Impacts to groundwater were also identified in the 2013 investigation and follow-up sampling in 2014. However, since 2014 no additional soil or groundwater samples have been acquired. The property remains a facility based on concentrations in soil and groundwater which exceeded state criteria during the 2013 and 2014 state remediation efforts.

The surface structures and surface debris were removed from the site by the Benzie County Land Bank in 2015.

1.2.2 Eligibility (MCLA 125.2652[2][o])

As described above, impacts to soil and groundwater at the completion of the 2013 excavation on Property were present at concentration that exceed NREPA Part 201/Part 213 residential clean-up criteria. Therefore, the site remains a facility and an eligible property.

1.2.3 Area Land Uses

The proposed development site is surrounded by a mix of uses from the business district- retail sales to residential. Industrial type industries are not present in the area. A public park is within walking distance.

1.2.4 Impediments to Investment and Community Development

As known from the historical remediation that has occurred at Property, contamination present at Property restricts re-use of the property without additional remediation. Due to environmental impacts, the property has remained vacant since the 2015 demolition activities. Effective re-use of this highly visible parcel along Main Street in the Village of Honor will require community assistance as the redevelopment has extraordinary costs, atypical of greenfield sites. The known impacts at the site remain a threat to human health and the environment. The proposed redevelopment with brownfield support will remove additional contaminate mass from the project while allowing the developers to build a new fueling facility with convenience store.

1.2.5 Public Purpose Served

This Amended PLAN is a tool to help eliminate the above known barrier to investment and community development in the Village of Honor. Investment and redevelopment of the Parcels will result in public benefits to the Village and Benzie County. These may include, but are not limited to:

- Clean-up of known environmental impacts that threaten the Platte River, located approximately 800 feet to the south of the property
- Protect human health and welfare
- Job Creation
- Job Retention
- Increase to the Tax Base
- Reimbursement of the Land Bank Authority for cleaning up the site in 2015
- Creation of a Local Brownfield Revolving Fund (LBRF) to allow Benzie County BRA to use funds for grants or loans on other eligible properties.

2.0 Information Required by Section 13(2) of the Statute

2.1 Description of Costs (MCLA 125.2663[1][a])

A development is proposed for Property, and a list of eligible activities for the remediation and reuse of the property has been developed. Table 1 includes a list and cost breakdown of Eligible Activities proposed to be completed at Property including a Baseline Environmental Assessment, due care activities, response activities, and other eligible activities under Act 381. Under this PLAN Amendment, eligible activity costs are estimated to be \$901,625 as shown on Table 1.

2.2 Summary of Eligible Activities (MCLA 125.2663[1][b])

A brief description of the eligible activities proposed for Property are included below.

2.2.1 Baseline Environmental Assessment Activities

The purchaser of property that is a known facility pursuant to NREPA is obligated in Michigan to conduct a Baseline Environmental Assessment (BEA). The purpose of this document is to verify that the site meets the definition of a facility at the time of a property transfer and to protect the purchaser from liability for pre-existing contamination. A BEA is a pre-approved activity under Act 381 and is eligible for reimbursement with tax increment revenues.

The investigation will include a Phase I ESA to clarify some of the discrepancies observed in historical reports, including when the station first became operational and the reason for the Environmental Site Assessment which first identified the release. Concurrently with the historical research, Convenience Management (CM) will conduct a Phase II Site Assessment to advance borings for soil and groundwater samples.

The last soil samples acquired (2014) in the vicinity of the former structures indicate the impacts exceed Soil Saturation levels (Csat). These samples were acquired during the tank removal and associated soil removal process completed by the State of Michigan. Impacts to the west, south and east of the 2014 excavation are above residential clean-up criteria in soil and groundwater. The eastern extent of the 2014 excavation appears to have stopped at the MDOT right of way, but it remains unknown how close impacts are to the Village of Honor sanitary sewer trench.

The proposed investigation includes 22 proposed borings, with 15 of these borings to have groundwater samples collected from them, 5 of the borings to be combined with Geotechnical Borings, collecting both Standard Penetration testing in addition to soil samples for chemical analytical and particle size information, and soil chemical analysis proposed from all soil borings. These borings will allow us to understand where subsurface impacts remain, and what is going on at the location of MW-5 which is upgradient of the historical excavation. This well contains some of the highest contaminant concentrations remaining in the groundwater. The additional information will also allow a determination of what type of groundwater treatment will be needed for the installation of the new Underground Storage Tanks. Proposed soil boring location are included on Figure 4, with soil borings for environmental only depicted with red, and those that are combined with Geotechnical borings depicted in green.

Following the Phase II activities, a Baseline Environmental Assessment report will be completed within 45 days of ownership or occupancy, and submitted to the state within 6 months. This report documents that known conditions at the site at the time of property transfer.

2.2.2 Due Care Activities

An owner or operator that has knowledge their site is a facility is obligated to perform activities that will protect human health and prevent exacerbation of the facility condition. The following is a list of eligible activities proposed at the Property.

- Design the remediation considering fate and transport of impacts, pathway and analysis, depth requirements for sheet pile installation, dewatering point depth, vertical and horizontal extent of soil impacts targeted for removal, and anticipated soil and water disposal.
- Install steel sheet piling around the area of impacts (within the site) to protect the roadway and facilitate dewatering and **impacted** soil removal. Although we are not sure exactly what is below grade at the site, we do know that the 2014 excavation was backfilled with sand, and this soil is more porous than the native soils. Historic soil boring logs from the site indicate that there is a mix of sand and gravel with up to 10 feet of clay and peat. The peat layer is consistent with the wetlands that are observed on the west side of the site (rear). This change in permeability is the catalyst for using sheet pile for both hot spot treatment as well as the proposed tank installation. Installation of sheet piling will allow for targeted dewatering of certain areas, without dewatering the entire 2014 excavation area and adjacent wetland, and thereby reducing the volume of groundwater that will need to be treated and disposed of. With the groundwater table elevation in 2014 observed two to four feet below grade, and soil impacts observed at a greater depth than that, it is necessary to dewater to remove soil hot spots, in particular those on the edge of the previous excavation.
- Water removed from the site will be treated on-site prior to disposal via a permitted discharge at appropriate location depending on volume and concentrations. Estimating the amount of impacted groundwater which will require treatment has been difficult, as we are unsure of how much water the soil formation will yield. Therefore, we developed the costs for this project utilizing costs incurred in 2021 at a similar redevelopment site in southwest Michigan. With the proposed project we have two main areas of dewatering, treatment and disposal of impacted groundwater. This includes the hot spot excavation between the former excavation and the rear property line, and the proposed UST cavity. For the purposes of the grant, dewatering points and pumping are included for the hot spot excavation, however, dewatering in the location of the proposed UST system installation is not included. We have \$30,000 included for the dewatering points and pumping for 7 days for the hot spot excavation. Treatment systems require 24 hours a day monitoring, and with equipment and personnel we estimate 14 days at a rate of approximately \$7,000 per day. This includes 7 days of groundwater treatment in the hot spot area and 7 days for the UST installation, but does not include the disposal facility fees. For the hot spot treatment, discharge fees for clean groundwater are on the order of \$0.01-0.02/ gallon, and we estimate over 500,000 gallons of water will be disposed of. Due to the unknowns still remaining, at this time arrangements for disposal have not been secured.
- Abandon existing water supply well as the current location is under the proposed drive, and within approximately 10 feet of the proposed tank cavity. We are not aware of any current sampling and analytical testing data from the current well. Installation of a new water supply well meeting local health department requirements. Location of the current and proposed wells are included on Figure 4.
- Excavate, Transport and dispose of contaminated soil at the nearest approved landfill (anticipated to be Manistee). Based on the findings in the 2014 Final Technical memorandum by the Mannik Smith Group (MSG), we have estimated three potential areas of the site that may require hot spot treatment, removal of impacts soil for foundation placement, etc. These three potential excavation areas are illustrated on Figure 6. Assuming these areas are all excavated to 6 feet below grade (known impacts in several VSR samples at 6 feet below grade), there is

approximately 3,400 cubic yards (approximately 4,760 tons) of in-place impacted materials. We have estimated that the Manistee County Landfill is approximately 1 hour drive (42.2 miles, per MapQuest) from the site, and therefore an estimate of approximately \$49.5 ton was provided by CM's contractor, with trucks having a 3 hour turn-around time. The current high price of diesel is a contributing factor to the estimate per-yard cost.

- Haul, place, and compact backfill material. At this time backfill is about \$17/ cubic yard (\$12/ton) and we are anticipating that some of the soils from the tank basic area can be used as backfill in the green spaces along the property. However, the results of the April 2022 sampling will identify if the soils in the proposed tank basin are acceptable for re-use or if they require removal and off-site disposal.

2.2.3 Additional response activities

- Prepare and record a Land Use Restriction for the site, and MDOT Right of Way License for institutional control as part of the compilation of the closure report for the site.
- Upon completion of the hot spot treatment, pathway elimination or reliable restriction, a closure report will be compiled and submitted to EGLE for concurrence.

2.2.4 Local-only activities

- Benzie County Land Bank Authority eligible costs for building demolition, debris removal, and site restoration.
- Design the vapor intrusion (VI) system for the proposed structures. We understand that if Vapor Mitigation System is funded using grant, loan, and/or state TIF that a minimum of 3-6 months will be needed to be reviewed by EGLE's VI team. Therefore, the request is to provide TIF reimbursement locally, which does not require the EGLE VI Team review and associated timeline.
- Install a vapor intrusion barrier and sub-slab mitigation system. The system will comply with EGLE vapor mitigation system specifications as outlined in EGLE's Guidance Document for the Vapor Intrusion Pathway dated May 2013.
- Prepare and submit demonstration of VI system installation and evaluation of effectiveness, including the Operation Maintenance and Management Plan as an attachment. This will be part of the site closure report.

2.3 Estimate of Captured Taxable Value and Tax Increment Revenues (MCLA 125.2663[1][c]); Impact of Tax Increment Financing on Taxing Jurisdictions (MCLA 125.2663[1][g])

Table 1 (attached) provides a line-item breakdown for proposed Eligible Activity costs associated with both the 2014 PLAN and the Demolition Activities conducted by the Benzie County Land Bank. As these items were conducted without prior EGLE approval, they are eligible only for reimbursement with local

tax increment revenues (TIR). Other eligible activities proposed for Property are eligible for both state and local TIR.

Table 2 provides the breakdown of Tax Increment Financing implications on the individual taxing jurisdictions. The base value of \$8,000 is from the 2014 Brownfield PLAN. Taxable values for 2016 - 2019 and years after development were estimated assuming a 1% per year increase in value. Years 2035-2040 are the years TIR can be captured for the LBRF, estimated to be about \$ 356,000.

The purpose of Table 3 is to show how long it will take to reimburse the BRA, the developer, and fund the LBRF. Assuming that state and local TIR are used for the entire PLAN cost of \$901,625 (with \$112,500 being captured as local only dollars), the PLAN reimburses the developer in 2036. TIR is collected for another 5 years for the LBRF, estimated to be about \$ 356,000.

2.4 Financing (MCLA 125.2663[1][d])

Developer-financed eligible activities and finance costs will be reimbursed through capture of both state and local TIR. Targeted loan programs and grants will be sought by the developer and/or the County to the extent these tools are available. It is the intention of the Authority to reimburse the Developer, Land Bank Authority, and itself for the cost of eligible activities, including the reasonable and actual administrative and operating expenses incurred by the Authority, with TIR generated from the Site. This will necessitate the Authority entering into an agreement with the Developer in which the eligible activities intended to be paid using tax increment revenues are clearly summarized in a manner that promotes the purpose and objectives of the Authority and County, consistent with this PLAN and Act 381.

2.5 Maximum Amount of note or Bonded Indebtedness (MCLA 125.2663[1][e])

Not applicable. No public debt will be incurred for the project.

2.6 Duration (MCLA 125.2663[1][f])

The PLAN(s) contained herein, as they apply to a specific eligible property or eligible properties, shall be effective up to five (5) years after the year in which the total amount of tax increment revenue captured is equal to the total costs of eligible activities attributable to the specific eligible property, or thirty (30) years from the beginning date of the capture of tax increment revenues as it relates to an eligible property, whichever is less. The beginning date of capture of tax increment revenues for each of the individual Plans contained herein shall not be later than five years following the corresponding resolutions of the County Board of Commissioners approving the PLAN.

2.7 Estimated Impact of Tax Increment Financing on the Revenues of All Taxing Jurisdictions

Table 2 provides annual and total tax revenue projection from the increase in real property tax valuation for each taxing jurisdiction based on individual levies. At the end of the PLAN all taxing jurisdictions will benefit from the increased tax base.

2.8 Legal Description of the Eligible Property, Scaled Map, Qualify as Eligible Property, and statement of whether personal property is included (MCLA 125.2663 [h])

Property

COM INTSEC HWY US 31 AND MILL ST ALG C/L MILL ST EXTENDED S 46 DEG W 75 FT TO S'LY ROW US 31 ALG ROW N 43 DEG W 97 FT TO POB N 43 DEG W 246.72 FT S 46 DEG W 148 FT S 43 DEG E 246.72 N 46 DEG E 148 TO POB ALSO COM INTSEC HWY US 31 AND MILL ST ALG C/L MILL ST EXTENDED S 46 DEG W 75 FT TO S'LY ROW US 31 ALG ROW N 43 DEG W 343.72 FT TO POB N 43 DEG W 204.68 FT S 46 DEG W 122.41 FT S 10 DEG W 18.25 FT N 89 DEG W 14.90 FT S 43 DEG E 204.20 FT N 46 DEG E 148 FT TO POB - UNPLATTED HONOR SEC 8 T26N R14W 1.53 A M/L SRVY PAR"A & B" PT SPLIT & COMB HERE 10-07-508-011-00 1992 DESC CORR FOR 2004 PER SURVEY SPLIT TO 508-035-10 FOR 2004 PT SPLIT AND COMB W/ 508-034-00 FOR 2004 07-508-035-10 COMB HERE FOR 2015 PER OWNER REQUEST PA 10791 & 10785 MAIN STREET

In section 2.0 of this document the facility condition present on Property is described, along with Figures 1 and 2 which depict the concentration in soil and groundwater that were found to be present at the completion of the State tank removal and impacted soil removal.

Personal Property was not used in the calculations of the TIR reimbursement in Tables 2 and 3.

2.9 Displacement/Relocation of Individuals on Eligible Properties (MCLA 125.2663 [i-l])

No residents will be displaced by the proposed development.

2.10 Plan for Relocation of Displaced Persons

Not applicable.

2.11 Provisions for Relocation Costs

Not applicable.

2.12 Strategy for Compliance with Michigan's Relocation Assistance Law

Not applicable.

2.13 Other Material that the Authority or Governing Body Considers Pertinent

2.13.1 Local Site Remediation Revolving Fund (MCLA 125.2663[1][m])

The local site remediation revolving fund will be used for purposes authorized under the Act.

2.13.2 Effective Date of Inclusion in Brownfield PLAN

The Village of Honor Scattered Site was supported by resolution of the Honor Village Council (Resolution Number 319-14, Dated 8 December 2014), and was approved by the County Board of Commissioners on 26 May 2015, with an effective date of 1 June 2015.

Table 1

Eligible Activities
Brownfield Plan Amendment
Village of Honor Scatter Plan
April 15, 2022

Eligible Activities	Eligible Activity Cost - Bud's In Honor	Local Only	2022 Amendment- EGLE Eligible Activities
Pre-Approved Activities	\$ 52,500	\$ -	\$ 52,500
Phase I ESA	\$ 2,500		\$ 2,500
Phase II ESA	\$ 38,000		\$ 38,000
Baseline Environmental Assessment	\$ 12,000		\$ 12,000
Local Only - EGLE Preapproval not required	\$ 90,000	\$ 90,000	\$ -
2014 PLAN Eligible Activities - Land Bank Demolition	\$ 5,000	\$ 5,000	\$ -
Vapor Mitigation System	\$ 65,000	\$ 65,000	
Vapor Intrusions - Testing and report of installation of VI System Effectiveness, ON	\$ 20,000	\$ 20,000	
EGLE Preapproval needed prior to Implementation	\$ 562,800	\$ -	\$ 562,800
Construction Phase DDCC/ HASP	\$ 8,000		\$ 8,000
Consultant Oversight of Contaminated Soil and Groundwater Removal	\$ 25,000		\$ 25,000
Sheet Piling for Excavation Activities	\$ 55,000		\$ 55,000
Dewatering, Treatment and Disposal	\$ 150,000		\$ 150,000
Impacted Soil Transport and Disposal	\$ 214,000		\$ 214,000
Imported Clean Fill and Compaction	\$ 58,800		\$ 58,800
Well Abandonment	\$ 5,000		\$ 5,000
Stormwater Management and Engineering Specs/Plans	\$ 9,000		\$ 9,000
Water Supply Well Replacement	\$ 15,000		\$ 15,000
Meetings, Work Plans, and Reports incl. Restrictive Covenant	\$ 23,000		\$ 23,000
Agency Work Plan/Administrative Costs	\$ 7,361	\$ 7,361	
BRA Administrative and Operating Costs (10%)	\$ -	\$ 7,361	\$ -
Eligible Activities Subtotal	\$ 712,661	\$ 97,361	\$ 615,300
Contingency (15%)	\$ 105,795	\$ 13,500	\$ 92,295
Brownfield Plan and/or Work Plan Preparation	\$ 10,000		\$ 10,000
Brownfield Plan and/or Work Plan Implementation	\$ 10,000		\$ 10,000
Eligible Activities Total	\$ 838,456	\$ 110,861	\$ 727,595

Table 2
Bud's in Honor Brownfield Plan TIR Table
Tax Increment Revenue Capture Estimates
Brownfield Amendment
Village of Honor Scatter Plan
Honor, Michigan
March 1, 2022

Estimated Taxable Value (TV) Increase Rate: 1% per year		Investment \$ 3,000,000																	
Plan Year	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
Calendar Year	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
*Base Taxable Value	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
Estimated New TV	\$ -	\$ 29,971	\$ 30,273	\$ 30,579	\$ 30,888	\$ 31,200	\$ 31,512	\$ 31,827	\$ 1,535,010	\$ 1,550,360	\$ 1,565,864	\$ 1,581,522	\$ 1,597,337	\$ 1,613,311	\$ 1,629,444	\$ 1,645,738	\$ 1,662,196	\$ 1,678,818	\$ 1,695,606
Incremental Difference (New TV - Base TV)	\$ -	\$ 21,971	\$ 22,273	\$ 22,579	\$ 22,888	\$ 23,200	\$ 23,512	\$ 23,827	\$ 1,527,010	\$ 1,542,360	\$ 1,557,864	\$ 1,573,522	\$ 1,589,337	\$ 1,605,311	\$ 1,621,444	\$ 1,637,738	\$ 1,654,196	\$ 1,670,818	\$ 1,687,606

School Capture	Millage Rate																		
State Education Tax (SET)	3.0000	\$ -						\$ -	\$ 4,581	\$ 4,627	\$ 4,674	\$ 4,721	\$ 4,768	\$ 4,816	\$ 4,864	\$ 4,913	\$ 4,963	\$ 5,012	\$ 5,063
School Operating Tax	18.0000	\$ -						\$ -	\$ 27,486	\$ 27,762	\$ 28,042	\$ 28,323	\$ 28,608	\$ 28,896	\$ 29,186	\$ 29,479	\$ 29,776	\$ 30,075	\$ 30,377
School Total	21.0000	2014 PLAN included Local only taxes, therefore until 2022 Amendment no State Taxes were captured						\$ -	\$ 32,067	\$ 32,390	\$ 32,715	\$ 33,044	\$ 33,376	\$ 33,712	\$ 34,050	\$ 34,393	\$ 34,738	\$ 35,087	\$ 35,440
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -											

Local Capture	Millage Rate																		
County Tax	3.4334	\$ -	\$ 75	\$ 76	\$ 78	\$ 79	\$ 80	\$ 81	\$ 82	\$ 5,243	\$ 5,296	\$ 5,349	\$ 5,403	\$ 5,457	\$ 5,512	\$ 5,567	\$ 5,623	\$ 5,680	\$ 5,737
Jail Operating	0.8790	\$ -	\$ 19	\$ 20	\$ 20	\$ 20	\$ 20	\$ 21	\$ 21	\$ 1,342	\$ 1,356	\$ 1,369	\$ 1,383	\$ 1,397	\$ 1,411	\$ 1,425	\$ 1,440	\$ 1,454	\$ 1,469
MCF Operating	0.3586	\$ -	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 9	\$ 548	\$ 553	\$ 559	\$ 564	\$ 570	\$ 576	\$ 581	\$ 587	\$ 593	\$ 599
MCF Bond	0.6350	\$ -	\$ 14	\$ 14	\$ 14	\$ 15	\$ 15	\$ 15	\$ 15	\$ 970	\$ 979	\$ 989	\$ 999	\$ 1,009	\$ 1,019	\$ 1,030	\$ 1,040	\$ 1,050	\$ 1,061
Com on Aging	0.8412	\$ -	\$ 18	\$ 19	\$ 19	\$ 19	\$ 20	\$ 20	\$ 20	\$ 1,285	\$ 1,297	\$ 1,310	\$ 1,324	\$ 1,337	\$ 1,350	\$ 1,364	\$ 1,378	\$ 1,392	\$ 1,405
Veterans	0.0400	\$ -	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 61	\$ 62	\$ 62	\$ 63	\$ 64	\$ 64	\$ 65	\$ 66	\$ 66	\$ 67
Animal Control	0.0970	\$ -	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 148	\$ 150	\$ 151	\$ 153	\$ 154	\$ 156	\$ 157	\$ 159	\$ 160	\$ 162
Ambulance/ALS	0.7864	\$ -	\$ 17	\$ 18	\$ 18	\$ 18	\$ 18	\$ 18	\$ 19	\$ 1,201	\$ 1,213	\$ 1,225	\$ 1,237	\$ 1,250	\$ 1,262	\$ 1,275	\$ 1,288	\$ 1,301	\$ 1,314
Conservation Dis	0.1242	\$ -	\$ 3	\$ 3	\$ 3	\$ 3	\$ 3	\$ 3	\$ 3	\$ 190	\$ 192	\$ 193	\$ 195	\$ 197	\$ 199	\$ 201	\$ 203	\$ 205	\$ 208
Road Improvement	0.9944	\$ -	\$ 22	\$ 22	\$ 22	\$ 23	\$ 23	\$ 23	\$ 24	\$ 1,518	\$ 1,534	\$ 1,549	\$ 1,565	\$ 1,580	\$ 1,596	\$ 1,612	\$ 1,629	\$ 1,645	\$ 1,661
TNT Officer	0.0979	\$ -	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 149	\$ 151	\$ 153	\$ 154	\$ 156	\$ 157	\$ 159	\$ 160	\$ 162	\$ 164
Sch Resource Off	0.1789	\$ -	\$ 4	\$ 4	\$ 4	\$ 4	\$ 4	\$ 4	\$ 4	\$ 273	\$ 276	\$ 279	\$ 282	\$ 284	\$ 287	\$ 290	\$ 293	\$ 296	\$ 299
Public Transport	0.4883	\$ -	\$ 11	\$ 11	\$ 11	\$ 11	\$ 11	\$ 11	\$ 12	\$ 746	\$ 753	\$ 761	\$ 768	\$ 776	\$ 784	\$ 792	\$ 800	\$ 808	\$ 816
Township Tax	0.8837	\$ -	\$ 19	\$ 20	\$ 20	\$ 20	\$ 21	\$ 21	\$ 21	\$ 1,349	\$ 1,363	\$ 1,377	\$ 1,391	\$ 1,404	\$ 1,419	\$ 1,433	\$ 1,447	\$ 1,462	\$ 1,477
Fire Operating	0.9776	\$ -	\$ 21	\$ 22	\$ 22	\$ 22	\$ 23	\$ 23	\$ 23	\$ 1,493	\$ 1,508	\$ 1,523	\$ 1,538	\$ 1,554	\$ 1,569	\$ 1,585	\$ 1,601	\$ 1,617	\$ 1,633
Fire Equipment	0.4888	\$ -	\$ 11	\$ 11	\$ 11	\$ 11	\$ 11	\$ 11	\$ 12	\$ 746	\$ 754	\$ 761	\$ 769	\$ 777	\$ 785	\$ 793	\$ 801	\$ 809	\$ 817
Sinking Fund	0.8908	\$ -	\$ 20	\$ 20	\$ 20	\$ 20	\$ 21	\$ 21	\$ 21	\$ 1,360	\$ 1,374	\$ 1,388	\$ 1,402	\$ 1,416	\$ 1,430	\$ 1,444	\$ 1,459	\$ 1,474	\$ 1,488
TBA ISD	2.9091	\$ -	\$ 64	\$ 65	\$ 66	\$ 67	\$ 67	\$ 68	\$ 69	\$ 4,442	\$ 4,487	\$ 4,532	\$ 4,578	\$ 4,624	\$ 4,670	\$ 4,717	\$ 4,764	\$ 4,812	\$ 4,861
Village of Honor	7.4009	\$ -	\$ 163	\$ 165	\$ 167	\$ 169	\$ 172	\$ 174	\$ 176	\$ 11,301	\$ 11,415	\$ 11,530	\$ 11,645	\$ 11,763	\$ 11,881	\$ 12,000	\$ 12,121	\$ 12,243	\$ 12,366
Local Total	22.5052	\$	\$ 494	\$ 501	\$ 508	\$ 515	\$ 522	\$ 529	\$ 536	\$ 34,366	\$ 34,711	\$ 35,060	\$ 35,412	\$ 35,768	\$ 36,128	\$ 36,491	\$ 36,858	\$ 37,228	\$ 37,602

Footnotes:
2014 PLAN include local only TIF capture, therefore
Local only \$ are only included prior to the 2022
Amendment

Table 2
Bud's in Honor Brownfield Plan TIR Table
Tax Increment Revenue Capture Estimates
Brownfield Amendment
Village of Honor Scatter Plan
Honor, Michigan
March 1, 2022

Estimated Taxable Value (TV) Increase Rate:

	Plan Year	20	21	22	23	24	25	26	27	28	29	30	TOTAL
	Calendar Year	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	
	*Base Taxable Value	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	
	Estimated New TV	\$ 1,712,562	\$ 1,729,688	\$ 1,746,984	\$ 1,764,454	\$ 1,782,099	\$ 1,799,920	\$ 1,817,919	\$ 1,836,098	\$ 1,854,459	\$ 1,873,004	\$ 1,891,734	
	Incremental Difference (New TV - Base TV)	\$ 1,704,562	\$ 1,721,688	\$ 1,738,984	\$ 1,756,454	\$ 1,774,099	\$ 1,791,920	\$ 1,809,919	\$ 1,828,098	\$ 1,846,459	\$ 1,865,004	\$ 1,883,734	
School Capture	Millage Rate												
State Education Tax (SET)	3.0000	\$ 5,114	\$ 5,165	\$ 5,217	\$ 5,269	\$ 5,322	\$ 5,376	\$ 5,430	\$ 5,484	\$ 5,539	\$ 5,595	\$ 5,651	\$ 112,164
School Operating Tax	18.0000	\$ 30,682	\$ 30,990	\$ 31,302	\$ 31,616	\$ 31,934	\$ 32,255	\$ 32,579	\$ 32,906	\$ 33,236	\$ 33,570	\$ 33,907	\$ 672,986
School Total	21.0000	\$ 35,796	\$ 36,155	\$ 36,519	\$ 36,886	\$ 37,256	\$ 37,630	\$ 38,008	\$ 38,390	\$ 38,776	\$ 39,165	\$ 39,558	\$ 785,151
Local Capture	Millage Rate												
County Tax	3.4334	\$ 5,852	\$ 5,911	\$ 5,971	\$ 6,031	\$ 6,091	\$ 6,152	\$ 6,214	\$ 6,277	\$ 6,340	\$ 6,403	\$ 6,468	\$ 128,919
Jail Operating	0.8790	\$ 1,498	\$ 1,513	\$ 1,529	\$ 1,544	\$ 1,559	\$ 1,575	\$ 1,591	\$ 1,607	\$ 1,623	\$ 1,639	\$ 1,656	\$ 33,005
MCF Operating	0.3586	\$ 611	\$ 617	\$ 624	\$ 630	\$ 636	\$ 643	\$ 649	\$ 656	\$ 662	\$ 669	\$ 676	\$ 13,465
MCF Bond	0.6350	\$ 1,082	\$ 1,093	\$ 1,104	\$ 1,115	\$ 1,127	\$ 1,138	\$ 1,149	\$ 1,161	\$ 1,173	\$ 1,184	\$ 1,196	\$ 23,843
Com on Aging	0.8412	\$ 1,434	\$ 1,448	\$ 1,463	\$ 1,478	\$ 1,492	\$ 1,507	\$ 1,523	\$ 1,538	\$ 1,553	\$ 1,569	\$ 1,585	\$ 31,586
Veterans	0.0400	\$ 68	\$ 69	\$ 70	\$ 70	\$ 71	\$ 72	\$ 72	\$ 73	\$ 74	\$ 75	\$ 75	\$ 1,502
Animal Control	0.0970	\$ 165	\$ 167	\$ 169	\$ 170	\$ 172	\$ 174	\$ 176	\$ 177	\$ 179	\$ 181	\$ 183	\$ 3,642
Ambulance/ALS	0.7864	\$ 1,340	\$ 1,354	\$ 1,368	\$ 1,381	\$ 1,395	\$ 1,409	\$ 1,423	\$ 1,438	\$ 1,452	\$ 1,467	\$ 1,481	\$ 29,528
Conservation Dis	0.1242	\$ 212	\$ 214	\$ 216	\$ 218	\$ 220	\$ 223	\$ 225	\$ 227	\$ 229	\$ 232	\$ 234	\$ 4,664
Road Improvement	0.9944	\$ 1,695	\$ 1,712	\$ 1,729	\$ 1,747	\$ 1,764	\$ 1,782	\$ 1,800	\$ 1,818	\$ 1,836	\$ 1,855	\$ 1,873	\$ 37,338
TNT Officer	0.0979	\$ 167	\$ 169	\$ 170	\$ 172	\$ 174	\$ 175	\$ 177	\$ 179	\$ 181	\$ 183	\$ 184	\$ 3,676
Sch Resource Off	0.1789	\$ 305	\$ 308	\$ 311	\$ 314	\$ 317	\$ 321	\$ 324	\$ 327	\$ 330	\$ 334	\$ 337	\$ 6,717
Public Transport	0.4883	\$ 832	\$ 841	\$ 849	\$ 858	\$ 866	\$ 875	\$ 884	\$ 893	\$ 902	\$ 911	\$ 920	\$ 18,335
Township Tax	0.8837	\$ 1,506	\$ 1,521	\$ 1,537	\$ 1,552	\$ 1,568	\$ 1,584	\$ 1,599	\$ 1,615	\$ 1,632	\$ 1,648	\$ 1,665	\$ 33,181
Fire Operating	0.9776	\$ 1,666	\$ 1,683	\$ 1,700	\$ 1,717	\$ 1,734	\$ 1,752	\$ 1,769	\$ 1,787	\$ 1,805	\$ 1,823	\$ 1,842	\$ 36,707
Fire Equipment	0.4888	\$ 833	\$ 842	\$ 850	\$ 859	\$ 867	\$ 876	\$ 885	\$ 894	\$ 903	\$ 912	\$ 921	\$ 18,354
Sinking Fund	0.8908	\$ 1,518	\$ 1,534	\$ 1,549	\$ 1,565	\$ 1,580	\$ 1,596	\$ 1,612	\$ 1,628	\$ 1,645	\$ 1,661	\$ 1,678	\$ 33,448
TBA ISD	2.9091	\$ 4,959	\$ 5,009	\$ 5,059	\$ 5,110	\$ 5,161	\$ 5,213	\$ 5,265	\$ 5,318	\$ 5,372	\$ 5,425	\$ 5,480	\$ 109,232
Village of Honor	7.4009	\$ 12,615	\$ 12,742	\$ 12,870	\$ 12,999	\$ 13,130	\$ 13,262	\$ 13,395	\$ 13,530	\$ 13,665	\$ 13,803	\$ 13,941	\$ 277,892
Local Total	22.5052	\$ 38,362	\$ 38,747	\$ 39,136	\$ 39,529	\$ 39,926	\$ 40,328	\$ 40,733	\$ 41,142	\$ 41,555	\$ 41,972	\$ 42,394	\$ 845,034

Footnotes:
2014 PLAN include local only TIF capture, therefore
Local only \$ are only included prior to the 2022
Amendment

TABLE 3
Tax Increment Revenue Reimbursement Allocation Table
Brownfield Plan Amendment
Village of Honor Scatter Plan
Honor, Michigan
April 15, 2022

Table 3: Village of Honor Scatter Plan

Developer Maximum Reimbursement	Proportionality	School & Local Taxes	Local-Only Taxes	Total
State	48.27%	\$ 351,211		\$ 351,211
Local	51.73%	\$ 376,384	\$ 110,861	\$ 487,245
TOTAL				\$ 838,456
EGLE	100%	\$ 727,595		\$ 727,595
MSF	0%	\$ -		\$ -

Estimated Total Years of Plan:	30
-----------------------------------	----

Estimated Capture	\$ 838,456
Admin Fees	\$ 7,361
Local Brownfield Revolving Fund	\$ 356,257

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Total State Incremental Revenue	\$ -							\$ -	\$ 32,067	\$ 32,390	\$ 32,715	\$ 33,044	\$ 33,376	\$ 33,712	\$ 34,050	\$ 34,393	\$ 34,738
State TIR Available for Reimbursement	\$ -							\$ -	\$ 32,067	\$ 32,390	\$ 32,715	\$ 33,044	\$ 33,376	\$ 33,712	\$ 34,050	\$ 34,393	\$ 34,738
	.	2014 PLAN included Local only taxes, therefore until 2022 Amendment no State Taxes were captured															
Total Local Incremental Revenue	\$ -	\$ 494	\$ 501	\$ 508	\$ 515	\$ 522	\$ 529	\$ 536	\$ 34,366	\$ 34,711	\$ 35,060	\$ 35,412	\$ 35,768	\$ 36,128	\$ 36,491	\$ 36,858	\$ 37,228
BRA Administrative Fee (BRA Rec \$500/yr starting in 2022, 10% prior)	\$ -																
Local TIR Available for Reimbursement	\$ -	\$ 494	\$ 501	\$ 508	\$ 515	\$ 522	\$ 529	\$ 536	\$ 34,366	\$ 34,711	\$ 35,060	\$ 35,412	\$ 35,768	\$ 36,128	\$ 36,491	\$ 36,858	\$ 37,228
Total State & Local TIR Available	\$ -	\$ 494	\$ 501	\$ 508	\$ 515	\$ 522	\$ 529	\$ 536	\$ 66,433	\$ 67,101	\$ 67,775	\$ 68,456	\$ 69,144	\$ 69,839	\$ 70,541	\$ 71,250	\$ 71,966

DEVELOPER	Beginning Balance																	
Total Eligible Activities	\$ 838,456	\$ 7,361	\$ 6,867	\$ 6,365	\$ 5,857	\$ 5,342	\$ 4,820	\$ 4,291	\$ 831,095	\$ 768,041	\$ 700,941	\$ 633,165	\$ 564,709	\$ 495,565	\$ 425,725	\$ 355,183	\$ 283,933	\$ 211,967
State and Local	\$ 727,595								\$ 727,595	\$ 679,847	\$ 630,102	\$ 579,857	\$ 529,106	\$ 477,846	\$ 425,725	\$ 355,183	\$ 283,933	\$ 211,967
2014 Local Only	\$ 7,361	\$ 7,361	\$ 6,867	\$ 6,365	\$ 5,857	\$ 5,342	\$ 4,820	\$ 4,291	\$ 3,755	\$ -	\$ -	\$ -					\$ -	\$ -
2022 Local Only	\$ 103,500								\$ 103,500	\$ 88,194	\$ 70,839	\$ 53,309	\$ 35,603	\$ 17,718			\$ -	\$ -

																		\$ -
EGLE Environmental Costs	\$ 727,595	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 727,595	\$ 727,595	\$ 679,847	\$ 630,102	\$ 579,857	\$ 529,106	\$ 477,846	\$ 425,725	\$ 355,183	\$ 283,933
State Tax Reimbursement	\$ 351,211	\$ -		\$ -	\$ -	\$ -			\$ -	\$ 32,067	\$ 32,390	\$ 32,715	\$ 33,044	\$ 33,376	\$ 33,712	\$ 34,050	\$ 34,393	\$ 34,738
Local Tax Reimbursement	\$ 376,384	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,681	\$ 17,356	\$ 17,530	\$ 17,706	\$ 17,884	\$ 18,410	\$ 36,491	\$ 36,858	\$ 37,228
Total EGLE Reimbursement Balance	\$ 727,595	\$ 727,595	\$ 727,595	\$ 727,595	\$ 727,595	\$ 727,595	\$ 727,595	\$ 727,595	\$ 727,595	\$ 679,847	\$ 630,102	\$ 579,857	\$ 529,106	\$ 477,846	\$ 425,725	\$ 355,183	\$ 283,933	\$ 211,967
Local Land Bank Reimbursement	6611	\$ 494	\$ 501	\$ 508	\$ 515	\$ 522	\$ 529	\$ 536	\$ 3,755									
Local Only Developer Reimbursement	103889								\$ 15,306	\$ 17,356	\$ 17,530	\$ 17,706	\$ 17,884	\$ 17,718				
Total Annual Developer Reimbursement		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 63,054	\$ 67,101	\$ 67,775	\$ 68,456	\$ 69,144	\$ 69,839	\$ 70,541	\$ 71,250	\$ 71,966	

LOCAL BROWNFIELD REVOLVING FUND																		
LBRF Deposits *	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Tax Capture		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Local Tax Capture		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total LBRF Capture		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

* Up to five years of capture for LBRF Deposits after eligible activities are reimbursed. May be taken from DEQ & Local TIR only.

Footnotes:

BC-BRA admininstrative fee is 10% with a \$100,000 cap. This amount may be adusted downward or upward based upon a plan's proportionate share of all tax increment revenue available and based upon maximum amounts that an authority can capture for administrative fees per PA 381.

TABLE 3
Tax Increment Revenue Reimbursement Allocation Table
Brownfield Plan Amendment
Village of Honor Scatter Plan
Honor, Michigan
April 15, 2022

Table 3: Village of Honor Scatter Plan

	10	11	12	13	14	15	16	17	18	19	20	21		
	18	19	20	21	22	23	24	25	26	27	28	29	30	TOTAL
	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	TOTAL
Total State Incremental Revenue	\$ 35,087	\$ 35,440	\$ 35,796	\$ 36,155	\$ 36,519	\$ 36,886	\$ 37,256	\$ 37,630	\$ 38,008	\$ 38,390	\$ 38,776	\$ 39,165	\$ 39,558	\$ 785,151
State TIR Available for Reimbursement	\$ 35,087	\$ 35,440	\$ 35,796	\$ 36,155	\$ 36,519	\$ 36,886	\$ 37,256	\$ 37,630	\$ 38,008	\$ 38,390	\$ 38,776	\$ 39,165	\$ 39,558	\$ 785,151
Total Local Incremental Revenue	\$ 37,602	\$ 37,980	\$ 38,362	\$ 38,747	\$ 39,136	\$ 39,529	\$ 39,926	\$ 40,328	\$ 40,733	\$ 41,142	\$ 41,555	\$ 41,972	\$ 42,394	\$ 845,034
BRA Administrative Fee (BRA Rec \$500/yr starting in 2032)	\$ 37,602	\$ 37,980	\$ 38,362	\$ 38,747	\$ 39,136	\$ 39,529	\$ 39,926	\$ 40,328	\$ 40,733	\$ 41,142	\$ 41,555	\$ 41,972	\$ 42,394	\$ 845,034
Local TIR Available for Reimbursement	\$ 37,602	\$ 37,980	\$ 38,362	\$ 38,747	\$ 39,136	\$ 39,529	\$ 39,926	\$ 40,328	\$ 40,733	\$ 41,142	\$ 41,555	\$ 41,972	\$ 42,394	\$ 845,034
Total State & Local TIR Available	\$ 72,689	\$ 73,420	\$ 74,157	\$ 74,902	\$ 75,655	\$ 76,415	\$ 77,183	\$ 77,958	\$ 78,741	\$ 79,532	\$ 80,331	\$ 81,137	\$ 81,952	\$ 1,630,184
DEVELOPER														
Total Eligible Activities	\$ 139,278	\$ 85,659	\$ 47,298	\$ 8,551	-									
State and Local	\$ 139,278	\$ 85,659	\$ 47,298	\$ 8,551	-									
2014 Local Only	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						
2022 Local Only	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						
EGLE Environmental Costs	\$ 211,967	\$ 139,278	\$ 85,659	\$ 47,298		\$ -	\$ -	\$ -						
State Tax Reimbursement	\$ 35,087	\$ 15,639												\$ 351,211
Local Tax Reimbursement	\$ 37,602	\$ 37,980	\$ 38,362	\$ 38,747	\$ 8,551									\$ 376,385
Total EGLE Reimbursement Balance	\$ 139,278	\$ 85,659	\$ 47,298	\$ 8,551	\$ -	\$ -	\$ -	\$ -						\$ 727,595
Local Land Bank Reimbursement								\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,361
Local Only Developer Reimbursement									\$ -	\$ -	\$ -	\$ -	\$ -	\$ 103,500
Total Annual Developer Reimbursement	\$ 72,689	\$ 53,619	\$ 38,362	\$ 38,747	\$ 8,551	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 831,095
Total Reimbursable														\$ 838,456
LOCAL BROWNFIELD REVOLVING FUND														
LBRF Deposits *														
State Tax Capture	\$ -	\$ 19,801	\$ 35,796	\$ 36,155	\$ 36,519	\$ 36,886					\$ -	\$ -	\$ -	\$ 165,156
Local Tax Capture	\$ -	\$ -	\$ -		\$ 30,585	\$ 39,529	\$ 39,926	\$ 40,328	\$ 40,733				\$ -	\$ 191,101
Total LBRF Capture	\$ -	\$ 19,801											\$ -	\$ 356,257

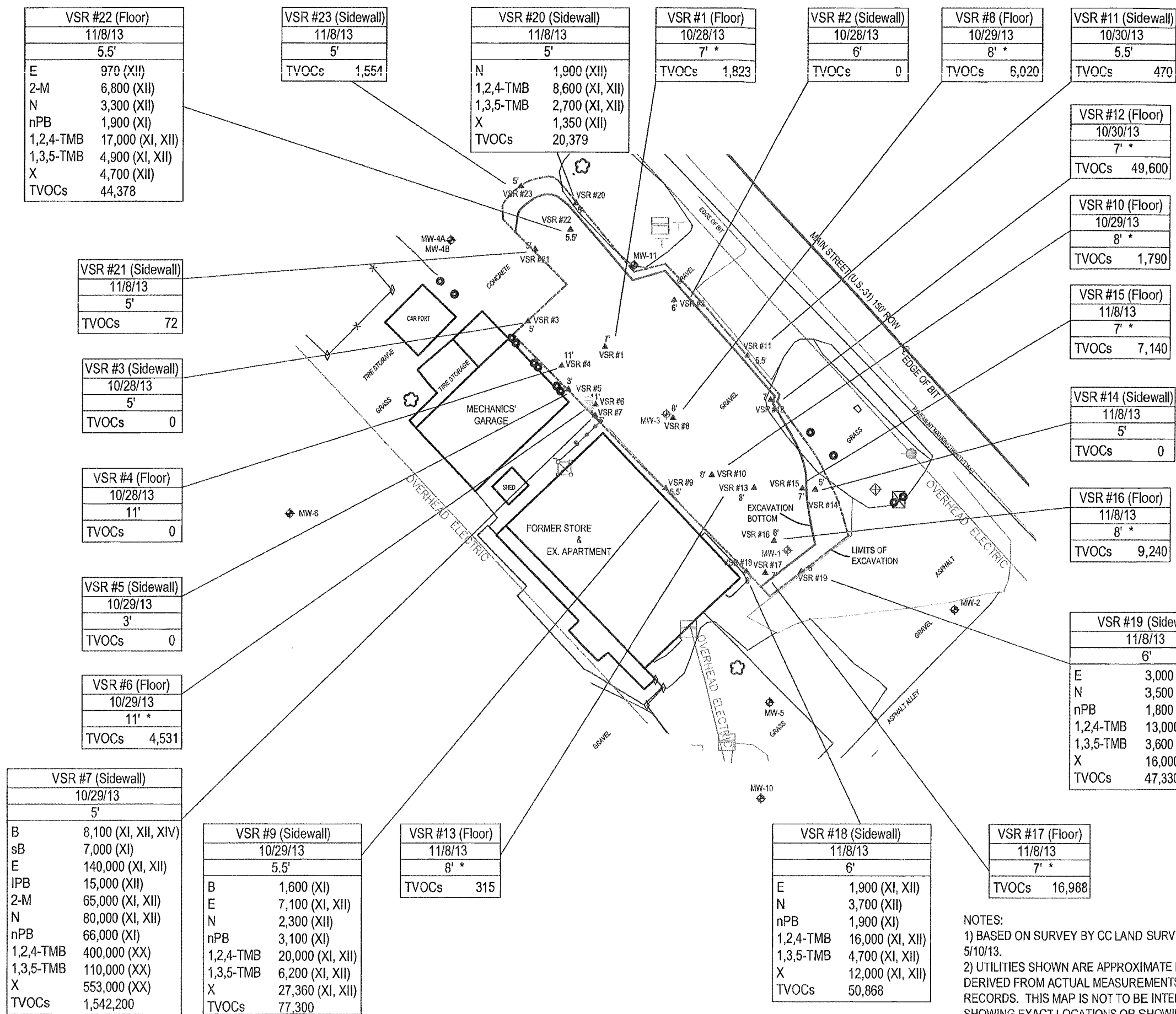
* Up to five years of capture for LBRF Deposits after €

Footnotes:

BC-BRA administrative fee is 10% with a \$100,000 cap. This amount may be adjusted downward or upward based upon a plan's proportionate share of all tax increment revenue available and based upon maximum amounts that an authority can capture for administrative fees per PA 381.

10/10/2014

W:\Projects\Projects K-O\MDEQ00045\CAD\Final Report\MDEQ00045_Fig3_Excavation Schematic.dgn



LEGEND

- MONITORING WELL
- DRINKING WATER WELL
- PROPERTY LINE
- VSR SAMPLE LOCATION
- ABANDONED MONITORING WELLS
- * DENOTES SATURATED SOIL SAMPLE
- 2013 EXCAVATION LIMITS

CHEMICAL ABBREVIATIONS

B = Benzene
sB = sec-Butylbenzene
E = Ethylbenzene
IPB = Isopropylbenzene
2-M = 2-Methylnaphthalene
N = Naphthalene
nPB = n-Propylbenzene
1,2,4-TMB = 1,2,4-Trimethylbenzene
1,3,5-TMB = 1,3,5-Trimethylbenzene
X = Xylenes
TVOCs = Total Volatile Organic Compounds

All results in micrograms per kilogram (ug/kg) unless otherwise labeled.

COMPOUND CONCENTRATION

- XI EXCEEDS GENERIC DRINKING WATER PROTECTION CRITERIA
- XII EXCEEDS GROUNDWATER SURFACE WATER INTERFACE PROTECTION CLEANUP CRITERIA
- XX EXCEEDS SOIL SATURATION SCREENING LEVELS

Exceedence of Part 213 Tier I Residential Risk-Based Screening Levels (RBSLs)
(Revised December 30, 2013)

APPROX SCALE 1"=40'
GRAPHIC SCALE
0' 20' 40'



FIGURE 3 EXCAVATION SCHEMATIC

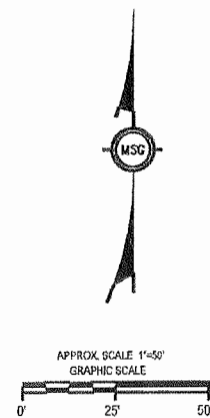
Bud's in Honor
10791 Main Street (US-31)
Honor, Benzie County, Michigan

DATE	DRAWN BY	DESIGNED BY	PROJECT NO.
1/21/14	AES	AES	MDEQ00045

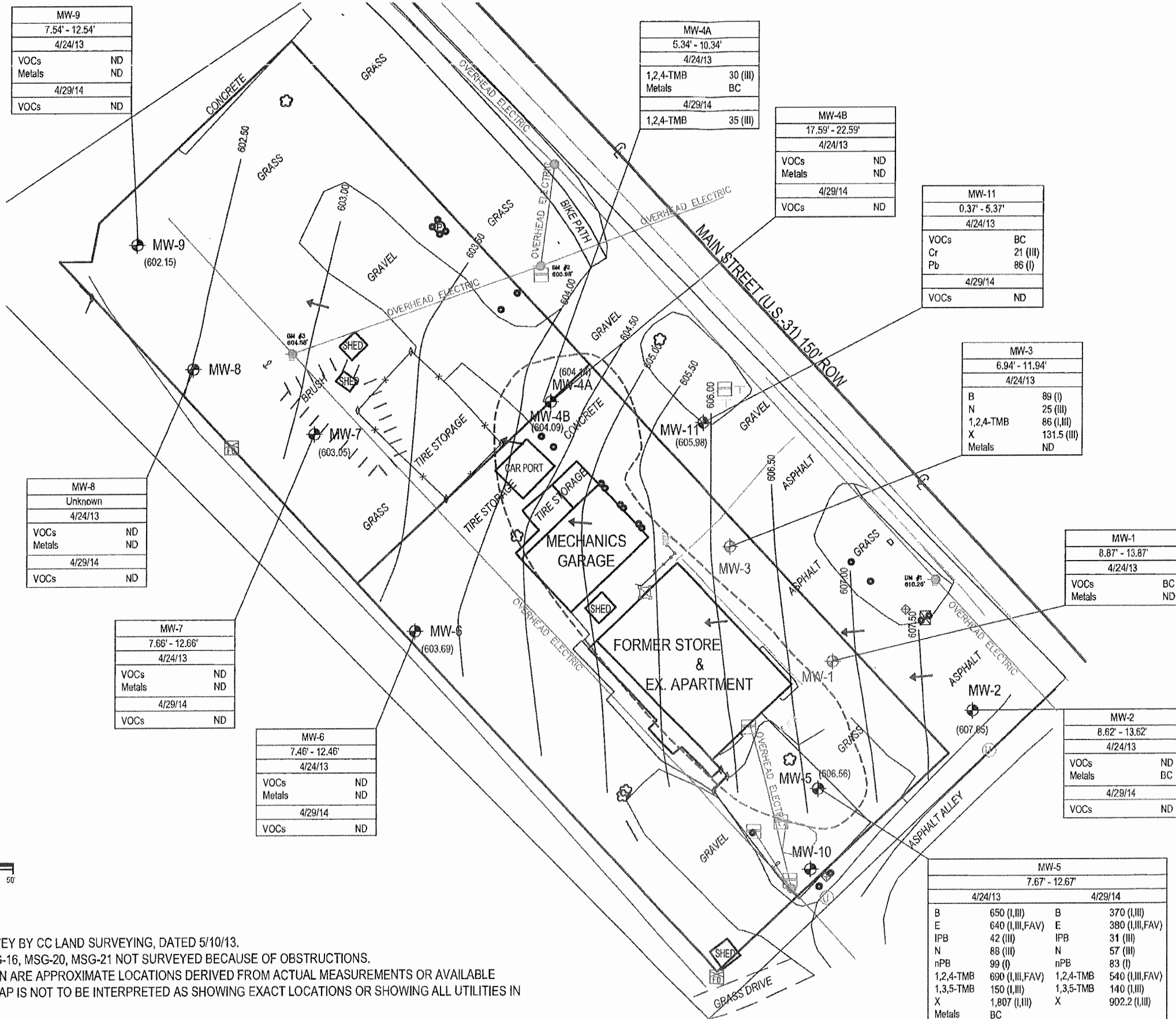
NOTES:
1) BASED ON SURVEY BY CC LAND SURVEYING, DATED 5/10/13.
2) UTILITIES SHOWN ARE APPROXIMATE LOCATIONS DERIVED FROM ACTUAL MEASUREMENTS OR AVAILABLE RECORDS. THIS MAP IS NOT TO BE INTERPRETED AS SHOWING EXACT LOCATIONS OR SHOWING ALL UTILITIES IN THE AREA.

10/10/2014

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- NOTES:
- 1) BASED ON SURVEY BY CC LAND SURVEYING, DATED 5/10/13.
 - 2) LOCATIONS MSG-16, MSG-20, MSG-21 NOT SURVEYED BECAUSE OF OBSTRUCTIONS.
 - 3) UTILITIES SHOWN ARE APPROXIMATE LOCATIONS DERIVED FROM ACTUAL MEASUREMENTS OR AVAILABLE RECORDS. THIS MAP IS NOT TO BE INTERPRETED AS SHOWING EXACT LOCATIONS OR SHOWING ALL UTILITIES IN THE AREA.
 - 4) VERTICAL DATUM: NAVD 88
 - 5) LOCATIONS OF DEQ MICROSOIL BORING AND MICROWELLS ARE BASED ON GPS COORDINATES PROVIDED BY DEQ AND ARE CONSIDERED APPROXIMATE.



LEGEND

- MONITORING WELL
- DRINKING WATER WELL
- UNDERGROUND ELECTRIC
- UTILITY POLE
- FIBER OPTICS
- PIPE BOLLARD
- UTILITY ACCESS COVER
- VENT PIPE
- STREET SIGN
- PAYPHONE BASE
- NATURAL GAS LINE
- FUEL PUMP
- DECIDUOUS TREE
- BUSH
- PROPERTY LINE
- ABANDONED MONITORING WELLS
- APPROXIMATE EXTENT OF IMPACT ABOVE RBSLs
- GROUNDWATER CONTOUR
- GROUNDWATER ELEVATION
- GROUNDWATER FLOW DIRECTION

COMPOUND CONCENTRATION

I = Drinking Water
 III = Ground Water/Surface Water Interface (GSI)
 FAV = Final Acute Value
 Exceedence of Part 213 Tier I Residential Risk-Based Screening Levels (RBSL)
 (Revised December 30, 2013)
 All units in micrograms per liter (ug/L) unless otherwise labeled.

CHEMICAL ABBREVIATIONS

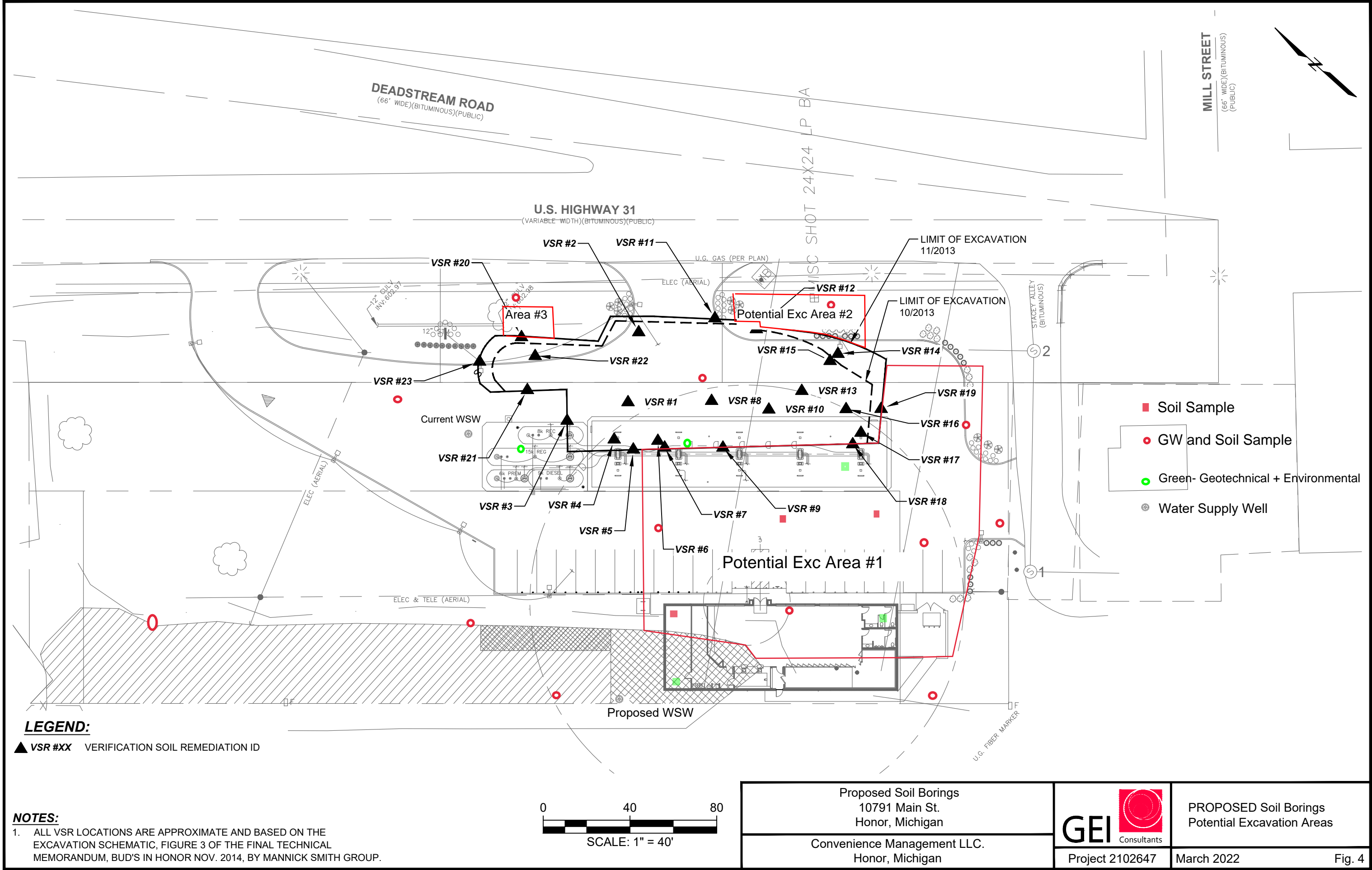
B = Benzene
 E = Ethylbenzene
 IPB = Isopropylbenzene
 N = Naphthalene
 nPB = n-Propylbenzene
 1,2,4-TMB = 1,2,4-Trimethylbenzene
 1,3,5-TMB = 1,3,5-Trimethylbenzene
 Cr = Chromium
 Pb = Lead
 VOCs = Volatile Organic Compounds
 BC = Below Criteria
 ND = Not Detected
 X = Xylenes



FIGURE 4 MONITORING WELL SAMPLE RESULTS

Bud's in Honor
 10791 Main Street (US-31)
 Honor, Benzie County, Michigan

DATE	DRAWN BY	DESIGNED BY	PROJECT NO.
5/12/14	JLB	JLB	MDEQ0045



Attachment C

Site Renderings

Proposed Gas Retail Station and Convenience Store

10791 Main Street

Honor, MI 49640



PROPOSED DEVELOPMENT
10791 Main Street
Honor, Michigan 49640









Attachment B

Brownfield Plan Resolution

Attachment C

Development and Reimbursement Agreement

Memorandum



To: Board of Commissioners

From: Katie Zeits, County Administrator *Katie Zeits*

Date: April 26, 2022

Subject: **Budget Amendment – Jury Fees**

Now that court proceedings are able to get back in gear, there are many jury trials scheduled for the remainder of the fiscal year. When the budget was initially approved, District Court was unsure as to just how many juries we'd hold. We now know that the funds were budgeted are not adequate.

I request a budget amendment to reflect additional jury fee funds to cover the remaining juries scheduled for the fiscal year.

Recommendation:

That the Budget Amendment in the amount of \$5,200 for jury fees be approved, with funds to move from the recognized revenue from CARES act dollars.

Commissioner Reports

Art Jeannot
Commissioner Report
April 26, 2022

- Participated in 4 meetings on behalf of the County since our April 12th meeting.
- **4/15 – EDC/BRA –**
 - After a number of meetings to learn more about True North's request to use brownfield tax credits to support their project in Honor, a motion passed to recommend to the BOC approval of their request. This will be on an upcoming BOC agenda and will be discussed in greater detail.
 - We had a presentation regarding Benzie Central Wellness Center. We have been invited to go on a field trip to see other projects that are functioning in other communities.
- **4/18– Northern MI Counties Association –**
 - We discussed proposed bills for funding CMHs in Michigan. We were joined by State Representative Mary Whiteford to learn more about her proposed house bill on this subject. The bill proposed by Senator Shirkey appears to be lacking support. 62 counties have passed a resolution against the Senators bill (SB 597-598)
 - Additional monies may be coming from the State of MI to match ARPA dollars at the county level.
 - \$250M has been allocated to help rural communities with broadband initiatives.
- **4/19 – Northern MI Community Action Agency (Housing Committee) –**
 - We met to discuss investing /sponsoring a housing project in Leelanau County. You may not be aware that this same committee supported a request to fund \$145k for the housing project being built in Honor. The committee has 3 voting members who make recommendations to the full board at NMCAA.
- **4/21 – Northern MI Community Action Agency –**
 - Approved the application for a MSHDA grant for a housing project in Leelanau County.
 - I learned that Head Start has been put on notice to vacate the Platte River Elementary School at the end of the school year. I spoke with Bob Rosa and explained that Head Start is having problems finding a new location in Benzie County. Potentially Benzie County may not be able to have Head Start for the next school year. Bob has agreed to re-visit this conversation with the BCRC board.
 - There are additional monies available from the State (\$183k) for housing weatherization assistance. We need to find a way to communicate this to our community. Some of the rules have been relaxed.
- **Other –**
- **4/15 –** At Kyle Mauer's request I did a site visit to the animal shelter to discuss concerns and plans to re-locate the dog run.
- **4/19 –** I met with members of Benzie Faith in Action at their request to discuss housing and broadband in Benzie County. Katie Zeits and Paula Figura joined me.

County Administrator Report

Memorandum



To: Board of Commissioners

From: Katie Zeits, County Administrator *Katie Zeits*

Date: April 7, 2022

Subject: **Administration Update**

Broadband

Due to unforeseen circumstances, Merit will be presenting their presentation to the Board of Commissioners on May 24th. In the near future, I will share with the board a quick 2-pager overview that can be distributed to the community.

The State of Michigan has allocated funds for broadband, and we expect programming to access those funds to be out in May. There is a great deal of money at both the state and federal level and broadband is a priority of both the Governor and the President. I will continue to follow this topic.

22/23 Budget

We will begin budgeting very soon! The process will be similar to last year but will be moved up a bit giving the board a little extra time to discuss and approve funds.

This and That

I attend the Weldon Township meeting and they were excited to hear from me. I gave them an overview of the ARPA process, let them know about the broadband presentation coming up and answered other questions they had.

I attended a Faith in Action meeting with Commissioner Jeannot to discuss broadband and housing. The group is eager to assist with both efforts in our community.

I recently met with Senator Jon Bumstead. Pending the November 2022 election, he would be our Senator in Benzie County. Senator Bumstead and I have a good history. Him and I discussed various monies at the State level and how we can potentially benefit from them, including broadband, sewer, trails, and brownfield. I brought Senator Bumstead around the building to meet with additional staff.

I continue to meet with interested developers for various properties in Benzie County, including the old high school, Platte School and Crystal Lake school. I am hopeful we can continue the momentum we've found for the Village of Honor project in Benzie County.

As a reminder, we will be celebrating with Amy Bissell on Friday, April 29th for her retirement. This event will take place in the Board room from 1pm until 4pm.

Please mark your calendars for Friday, June 17th for an all-employee cookout! More details to come.

Capital Budget

It was requested at the October 26, 2021, meeting, that a running total be given of the capital expenditures approved by the board for this current fiscal year. With the 2021/2022 budget approval, a total of \$390,000 was budgeted in the 401 General Fund Capital Budget. The corresponding capital plan accounted for \$297,500 in General Fund capital expenditures and an additional \$68,495 in jail expenditures.

To date, the Board has approved a total of \$211,114 in expenditures. This has included the BS&A Timesheet upgrade, stairwell tread and riser replacement (amended amount), HVAC upgrades in the jail, blind purchase, and the approval of two vehicles for Sheriff's Department operational use, and generator onboarding in both the Governmental Center and the Sheriff's Office/Jail.

Please let me know if there are any questions.

Thank you!

Committee Of The Whole

THE BENZIE COUNTY BOARD OF COMMISSIONERS
COMMITTEE OF THE WHOLE
April 11, 2022

The Benzie County Board of Commissioners met as a Committee of the Whole on Monday, April 11, 2022, 448 Court Place, Government Center, Beulah, Michigan.

The meeting was called to order by Vice Chair Rhonda Nye at 10:00 a.m.

Present were: Commissioners Jeannot, Miller, Nye, Roelofs, Sauer and Warsecke
Excused: Commissioner Markey

The Pledge of Allegiance was recited.

Agenda:

Motion by Roelofs, seconded by Warsecke, to approve the agenda as presented. Ayes: Jeannot, Miller, Nye, Roelofs, Sauer and Warsecke Nays: None Exc: Markey Motion carried.

Minutes:

Motion by Warsecke, seconded by Miller, to approve the Committee of the Whole minutes of March 15, 2022 as presented. Ayes: Jeannot, Miller, Nye, Roelofs, Sauer and Warsecke Nays: None Exc: Markey Motion carried.

10:02 a.m. Public Input – None

Human Resources:

- a. MERS Purchase Time – Fortine: Motion by Jeannot, seconded by Miller, to recommend to the Board of Commissioners to authorize the MERS Application Service Credit Purchase for Kristi A. Fortine and authorize the Chair to sign the appropriate documents. Ayes: Jeannot, Miller, Nye, Roelofs, Sauer and Warsecke Nays: None Exc: Markey Motion carried.
- b. MERS Purchase Time – Parrish: Motion by Sauer, seconded by Roelofs, to recommend to the Board of Commissioners to authorize the MERS Application Service Credit Purchase for Christopher Parrish and authorize the Chair to sign the appropriate documents. Ayes: Jeannot, Miller, Nye, Roelofs, Sauer and Warsecke Nays: None Exc: Markey Motion carried.
- c. MERS Purchase Time – Pike: Motion by Warsecke, seconded by Miller, to recommend to the Board of Commissioners to authorize the MERS Application Service Credit Purchase for Carissa Pike and authorize the Chair to sign the appropriate documents. Ayes: Jeannot, Miller, Nye, Roelofs, Sauer and Warsecke Nays: None Exc: Markey Motion carried.

Technology Update: None

Buildings & Grounds Update:

- a. Electric Charging Station: Commissioner Roelofs stated that he was approached by an employee regarding the possibility of a vehicle electric charging station being installed on the courthouse grounds. Comm Miller speaks to the matter with reference to cost to charge a vehicle; there may be federal funds available to cover the cost of a station; he has spoken with a provider and they stated that they would prefer to have stations located where people could walk to around the area; when purchasing an electric vehicle, there are usually three adapters provided to enable the owner to use the different charging stations. More research needed.

Committee of the Whole

Page 2 of 4

April 11, 2022

Finance:

- a. Sheriff Patrol – Crystal Beach Cottagers: Motion by Jeannot, seconded by Miller, to recommend to the Board of Commissioners to approve the Sheriff Patrol Agreement with Crystal Beach Cottager's Association for summer road patrol as presented, authorizing the Chair to sign. Ayes: Jeannot, Miller, Nye, Roelofs, Sauer and Warsecke Nays: None Exc: Markey Motion carried.
- b. Budget Amendment – MDHHS: Motion by Sauer, seconded by Jeannot, to recommend to the Board of Commissioners to approval the budget amendment for additional use of fund balance and expenditures for MDHHS travel as per diem as follows:
Increase:

101-670-721.00	Per Diem – MDHHS	\$600.00
101-670-860.00	Travel – MDHHS	\$150.00

Increase:

101-000-691.00	Budgeted Use of Fund Balance	\$750.00
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Ayes: Jeannot, Miller, Nye, Roelofs, Sauer and Warsecke Nays: None Exc: Markey Motion carried.
- c. Budget Amendment – Jail Expenditures: Motion by Roelofs, seconded by Miller, to recommend to the Board of Commissioners to approve the budget amendment to the 425, Equipment Replacement Fund to recognize expenditures not to exceed the budgeted revenue, as follows:
Increase:

425-351-674.20	Inmate Telephone – Revenue	\$6,000.00
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Increase:

425-351-957.00	Misc Inmate Telephone – Expense	\$6,000.00
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Ayes: Jeannot, Miller, Nye, Roelofs, Sauer and Warsecke Nays: None Exc: Markey Motion carried.
- d. FasPsych Amendment: Motion by Jeannot, seconded by Roelofs, to bring back to the Committee of the Whole with additional information regarding cost comparison that would allow us to understand how our costs compare to other like-sized jails and counties. Ayes: Jeannot, Miller, Nye, Roelofs, Sauer and Warsecke Nays: None Exc: Markey Motion carried.
- e. Emergency Mgt – Equature Agreement: Motion by Roelofs, seconded by Miller, to recommend to the Board of Commissioners to renew the contract with Equature for recording of phone lines and radio dispatch at the Benzie County Jail as presented, authorizing the Chair to sign. Ayes: Jeannot, Miller, Nye, Roelofs, Sauer and Warsecke Nays: None Exc: Markey Motion Carried.
- f. Emergency Mgt – 911 Surcharge: Motion by Sauer, seconded by Jeannot, to recommend to the Board of Commissioners to approve the maintaining the current \$3.00 surcharge for July 2022 to June 2023 as presented and authorize the County Clerk to complete and sign the Public Act 379 of 2008 Local 911 Collection and Remittance contact information for the July 2022 – June 2023 Collection Period (SNC-500), indicating the collection of a \$3.00 surcharge from July 1, 2022 to June 30, 2023. Ayes: Jeannot, Miller, Nye, Roelofs, Sauer and Warsecke Nays: None Exc: Markey Motion carried.

Michelle Thompson, County Treasurer, spoke to the board regarding fund balances and the way they are recorded.

11:06 a.m. Recess

11:11 a.m. Reconvene

Topics for Continued Discussion:

- a. Millages – EMS: Motion by Warsecke, seconded by Sauer, to recommend to the Board of Commissioners to adopt Resolution 2022-014 Resolution Submitting to a Vote of the Electorate a Special Millage for County Emergency Medical and Advanced Life-Support Services of 0.8000 for 3 years to be presented to the electorate at the August 2022 election. Ayes: Jeannot, Miller, Nye, Roelofs, Sauer and Warsecke Nays: None Exc: Markey Motion carried.
- b. Millages – Maples: Motion by Jeannot, seconded by Warsecke, to recommend to the Board of Commissioners to adopt Resolution 2022-015 Resolution Submitting to a Vote of the Electorate a Millage Renewal and Restoration Question for the Benzie County Medical Care Facility (The Maples) Operations of 0.3531 for 4 years to be presented to the electorate at the August 2022 election, subject to execution of the Memorandum of Understanding before the Maples Board. Ayes: Jeannot, Miller, Nye, Roelofs, Sauer and Warsecke Nays: None Exc: Markey Motion carried.
- c. ARPA: Katie Zeits, County Administrator, provided the board with a list of items which has been compiled by staff for possible allocation of ARPA funds; there is also a list from other entities. The list was reviewed and the items were slated for either placement on the ARPA funds list or Capital Improvement Fund. Katie stated that she will update the list and work with MSU to schedule a meeting with the other local municipalities.

1:17 p.m. Public Input

Nate Loop, The Maples, stated that he has determined that the Memorandum of Understanding has been signed. Comm Jeannot indicated that the Millage will move forward to the August Ballot.

Rebecca Hubers, Emergency Mgt, stated that she feels some of the Opioid funds should go to jail medical funding; nearly all of the inmates fall under that category of need.

Sheriff Rosa stated that they have also had discussions about getting scanners to be sure there are no drugs coming into the jail with inmates.

1:24 p.m. Public Input Closed

Motion by Warsecke, seconded by Sauer, to adjourn at 1:25 p.m. Ayes: Jeannot, Miller, Nye, Roelofs, Sauer and Warsecke Nays: None Exc: Markey Motion carried.

Committee of the Whole

Page 4 of 4

April 11, 2022

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

1. To authorize the MERS Application Service Credit Purchase for Kristi A. Fortine and authorize the Chair to sign the appropriate documents.
2. To authorize the MERS Application Service Credit Purchase for Christopher Parish and authorize the Chair to sign the appropriate documents.
3. To authorize the MERS Application Service Credit Purchase for Carissa Pike and authorize the Chair to sign the appropriate documents.
4. To approve the Sheriff Patrol Agreement with Crystal Beach Cottager's Association for summer road patrol as presented, authorizing the Chair to sign.
5. To approve the budget amendment for additional use of fund balance and expenditures for MDHHS travel as per diem as presented.
6. To approve the budget amendment for the Jail to the 425, Equipment Replacement Fund to recognize expenditures not to exceed the budgeted revenue, as presented.
7. Approved to bring additional information regarding cost comparison that would allow us to understand how our costs compare to other like-sized jails and counties regarding the FasPsych Contract Amendment.
8. To renew the contract with Equature for recording of phone lines and radio dispatch at the Benzie County Jail as presented, authorizing the Chair to sign.
9. To approve the maintaining the current \$3.00 surcharge for July 2022 to June 2023 as presented and authorize the County Clerk to complete and sign the Public Act 379 of 2008 Local 911 Collection and Remittance contact information for the July 2022 – June 2023 Collection Period (SNC-500), indicating the collection of a \$3.00 surcharge from July 1, 2022 to June 30, 2023.
10. To adopt Resolution 2022-014 Resolution Submitting to a Vote of the Electorate a Special Millage for County Emergency Medical and Advanced Life-Support Services of 0.8000 for 3 years to be presented to the electorate at the August 2022 election.
11. Removed from Consent Calendar.

Committee Appointments

BENZIE COUNTY, MICHIGAN

REPORT ON FINANCIAL STATEMENTS
(with required and other
supplementary information)

YEAR ENDED SEPTEMBER 30, 2021

TABLE OF CONTENTS

	<u>Page</u>
INDEPENDENT AUDITOR'S REPORT	1-3
MANAGEMENT'S DISCUSSION AND ANALYSIS	4-13
BASIC FINANCIAL STATEMENTS.....	14
Government-wide Financial Statements	
Statement of Net Position.....	15
Statement of Activities	16
Fund Financial Statements	
Governmental Funds	
Balance Sheet	17-18
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position.....	19
Statement of Revenues, Expenditures, and Changes in Fund Balances	20-21
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities.....	22
Proprietary Funds	
Statement of Net Position	23
Statement of Revenues, Expenses, and Changes in Net Position	24
Statement of Cash Flows	25
Fiduciary Funds	
Statement of Fiduciary Net Position.....	26
Statement of Changes in Fiduciary Net Position	27
Component Units	
Combining Statement of Net Position	28-29
Combining Statement of Activities	30
Notes to Financial Statements	31-64
REQUIRED SUPPLEMENTARY INFORMATION.....	65
General Fund	
Budgetary Comparison Schedule	66-68
Jail Operations Fund	
Budgetary Comparison Schedule	69
Commission on Aging Fund	
Budgetary Comparison Schedule	70
ARPA Grant Fund	
Budgetary Comparison Schedule	71
Benzie County Pension Plan	
Schedule of Changes in Employer's Net Pension Liability and Related Ratios.....	72
Schedule of Employer Contributions.....	73
Notes to Required Supplementary Information.....	74

TABLE OF CONTENTS

	<u>Page</u>
OTHER SUPPLEMENTARY INFORMATION	75
Nonmajor Governmental Funds	
Combining Balance Sheet.....	76-85
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances.....	86-95
Nonmajor Enterprise Funds	
Combining Statement of Net Position	96
Combining Statement of Revenues, Expenses, and Changes in Net Position	97
Combining Statement of Cash Flows	98
Custodial Funds	
Combining Statement of Fiduciary Net Position.....	99
Combining Statement of Changes in Fiduciary Net Position	100
Component Unit Funds	
Land Bank Authority	
Balance Sheet.....	101
Reconciliation of the Balance Sheet to the Statement of Net Position	102
Statement of Revenues, Expenditures, and Changes in Fund Balance	103
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balance of the Governmental Fund to the Statement of Activities	104
Brownfield Redevelopment Authority	
Balance Sheet.....	105
Statement of Revenues, Expenditures, and Changes in Fund Balance	106
Economic Development Corporation	
Balance Sheet.....	107
Statement of Revenues, Expenditures, and Changes in Fund Balance	108
Continuing Disclosures (Unaudited).....	109-113
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 <i>GOVERNMENT AUDITING STANDARDS</i>	114-116



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INDEPENDENT AUDITOR'S REPORT

To the Board of Commissioners
Benzie County
Beulah, Michigan

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Benzie County, Michigan (the County), as of and for the year ended September 30, 2021, 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 County Medical Care Facility, the Benzie County Road Commission, or the Benzie County Transportation Authority, which represent 99%, 99%, and 99%, respectively, of the assets, net position, and revenues of the aggregate discretely presented component units. Those statements were audited by other auditors whose reports have been furnished to us, and our opinions, insofar as they relate to the amounts included for the Benzie County Medical Care Facility, Benzie County Road Commission, and the Benzie County Transportation Authority, are based solely on the reports of other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinions

In our opinion, based on our audit and the reports 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 Benzie County, Michigan, as of September 30, 2021, 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.

Emphasis of Matter - Change in Accounting Principle

As discussed in Note 17 to the financial statements, the County implemented Governmental Accounting Standards Board Statement No. 84, *Fiduciary Activities*, in the current year. Our opinions are not modified with respect to this matter.

Other Matters

Required Supplementary Information

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

Other Information

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

The combining and individual nonmajor fund financial statements are the responsibility of management and were derived from and relates 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 and the individual nonmajor fund financial statements are fairly stated in all material respects in relation to the basic financial statements as a whole.

The continuing disclosures have 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 them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 28, 2022, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

Maney Costeiran PC

March 28, 2022

BENZIE COUNTY, MICHIGAN MANAGEMENT'S DISCUSSION AND ANALYSIS

The following is a discussion and analysis of Benzie County's (the County's) financial performance and position, providing an overview of the activities for the year ended September 30, 2021. This analysis should be read in conjunction with the *Independent Auditor's Report*, beginning on page 1 of this report, and with the County's financial statements, which follow this section.

Certain limited financial information is presented with respect to the Benzie County Road Commission and Benzie County Transportation Authority. The reader should refer to the Road Commission's and Transportation Authority's separately issued financial statements for more detailed information.

FINANCIAL HIGHLIGHTS

Government-wide

- Total net position as of September 30, 2021, was \$19,268,543 (excluding component units).
- Governmental activities net position was \$11,641,768.
- Business-type activities net position was \$7,626,775.
- Component Unit net position was \$39,579,021.

Fund Level

- At the close of the fiscal year, the County's governmental funds reported a total ending fund balance of \$6,100,078 with \$4,121,721 being nonspendable, restricted, committed, or assigned for specific purposes.
- The General Fund realized \$78,659 less in revenue and other financing sources than anticipated for the fiscal year. General Fund operations also expended \$490,041 less than appropriated.
- Overall, the General Fund balance increased by \$190,709 as a result of current year operations with \$1,978,357 being considered unassigned or available for general purposes.

Capital and Long-term Debt Activities

- The total long-term obligations for the primary government were \$233,785 with a net decrease of \$20,844 from the prior year.
- The long-term obligations for the Road Commission was \$317,607.
- The long term obligations for the Medical Care Facility was \$4,445,765
- The County remains well below its authorized legal debt limit.
- The total additions to the capital assets for the primary government were \$266,086.

OVERVIEW OF THE FINANCIAL STATEMENTS

The annual financial report of the County consists of the following components: 1) *Independent Auditors Report*; 2) *Management's Discussion and Analysis* and 3) the *Basic Financial Statements* (government-wide financial statements, fund financial statements, notes to the financial statements), *Required Supplementary Information* such as budget to actual comparisons for the General Fund and major Special Revenue Funds, and *Other Supplementary Information* including combining financial statements for all nonmajor governmental funds and proprietary funds and other financial data.

BENZIE COUNTY, MICHIGAN MANAGEMENT'S DISCUSSION AND ANALYSIS

Government-wide Financial Statements (Reporting the County as a Whole)

The set of government-wide financial statements are made up of the Statement of Net Position and the Statement of Activities, which report information about the County as a whole, and about its activities. Their purpose is to assist in answering the question, is the County, in its entirety, better or worse off as a result of this fiscal year's activities? These statements, which include all non-fiduciary assets and liabilities, are reported on the *accrual basis of accounting*, similar to a private business. This means revenues are accounted for when they are *earned*, and expenses are accounted for when *incurred*, regardless of when the actual cash is received or disbursed.

The Statement of Net Position (page 15) presents all of the County's assets, liabilities, and deferred inflows/outflows of resources, with the difference reported as "net position". Over time, increases or decreases in net position measure whether the County's financial position is improving or deteriorating.

The Statement of Activities (page 16) presents information showing how the County's net position changed during 2021. All changes in net position are reported based on the period for which the underlying events giving rise to the change occurs, regardless of the timing of related cash flows. Therefore, revenue and expenses are reported in these statements for some items that will only result in cash flows in future financial periods, such as uncollected taxes and earned but unused employee annual leave.

Both statements report the following activities:

- ***Governmental Activities*** - Most of the County's basic services are reported under this category. Taxes, charges for services and intergovernmental revenue primarily fund these services. Most of the County's general government departments, law enforcement, the courts, the Board of Commissioner operations, and other countywide elected official operations are reported under these activities. This also includes the special revenue funds such as the Jail Operations, Commission on Aging and Friend of the Court Funds.
- ***Business-type Activities*** - These activities operate like private businesses. The County charges fees to recover the cost of the services provided. The Delinquent Tax Revolving Fund and Emergency Medical Services Fund are examples of these activities.
- ***Discretely Presented Component Units*** - Discretely Presented Component units are legally separate organizations for which the Board of Commissioners appoints a majority of the organization's policy board and there is a degree of financial accountability to the County. Six organizations are included as component units: The Benzie County Road Commission, Benzie County Medical Care Facility, Benzie Transportation Authority, Land Bank Authority, Brownfield Redevelopment Authority, and Economic Development Corporation.

As stated previously, the government-wide statements report on an *accrual* basis of accounting. However, the governmental funds report on a *modified accrual* basis. Under modified accrual accounting, revenues are recognized when they are measurable and available to pay obligations of the fiscal period; expenditures are recognized when they are due to be paid from available resources.

BENZIE COUNTY, MICHIGAN MANAGEMENT'S DISCUSSION AND ANALYSIS

Because of the different basis of accounting between the fund statements (described below) and the government-wide statements, pages 19 and 22 present reconciliations between the two statement types. The following summarizes the impact of transitioning from modified accrual to full accrual accounting:

- Capital assets used in governmental activities (depreciation) are not reported on the fund financial statements of the governmental funds; however, depreciation expense is reported on the government-wide statements.
- Capital outlay spending results in capital assets on the government-wide statements but is reported as expenditures on the fund financial statements of the governmental funds.
- Long-term obligations, such as reserves for sick and annual leave (compensated absences), etc. appear as liabilities on the government-wide statements; however, they will not appear on the fund financial statements unless current resources are used to pay a specific obligation.
- Bond proceeds are reported as liabilities on the government-wide statements but are recorded as other financing sources on the fund financial statements.

In addition, it should be noted that the government-wide financial statements include the net value of the County's general capital assets such as buildings, land, vehicles, computer equipment, etc. These values are not included in the fund financial statements.

Fund Financial Statements (Reporting the County's Major Funds)

The fund financial statements, which begin on page 17, provide information on the County's significant (major) funds, and aggregated nonmajor funds. Traditional users of governmental financial statements will find the Fund Financial Statements presentation more familiar.

A fund is a fiscal and accounting entity with a self-balancing set of accounts that the County uses to keep track of specific sources of funding and spending for a particular purpose. State law or policy requires some separate funds, such as the Jail Operations, Commission on Aging and Child Care Fund; other funds are required by bond or grant agreements, such as the Friend of the Court Fund. Funds are also utilized to track specific operations; these include the enterprise funds such as the Delinquent Tax Revolving Fund and the Emergency Medical Services Fund.

The *basic financial statements* report major funds as defined by the Government Accounting Standards Board (GASB) in separate columns. GASB Statement No. 34 defines a "major fund" as the General Fund, and any governmental or enterprise fund which has either total assets, total liabilities, total revenues, or total expenditures/expenses that equal at least 10% of those categories for either the governmental funds or the enterprise funds *and* where the individual fund total also exceeds 5% of those categories for governmental and enterprise funds combined. The major funds for Benzie County include the General Fund, the Jail Operations Fund, Commission on Aging Fund, ARPA Grant Fund, the Delinquent Tax Revolving Fund, the Emergency Medical Services Fund, and the Tax Foreclosures Fund. All other funds, unless specifically designated by management as major, are classified as nonmajor funds and are reported in aggregate by the applicable fund type. The County includes detailed information on its nonmajor funds in the other supplementary information section of this report.

BENZIE COUNTY, MICHIGAN MANAGEMENT'S DISCUSSION AND ANALYSIS

The County's funds are divided into three categories - governmental, proprietary, and fiduciary - and use different accounting approaches:

- **Governmental Funds** - Most of the County's basic services are reported in the governmental funds. The focus of these funds is how cash and other financial assets that can be readily converted to cash, flow in and out during the course of the fiscal year and how the balances left at year-end are available for spending on future services. Consequently, the governmental fund financial statements provide a detailed *short-term* view that helps determine whether there are more or fewer financial resources that may be expended in the near future to finance the County's programs. Governmental funds include the *General Fund*, as well as *Special Revenue Funds* (use of fund balance is restricted), *Capital Projects Funds* (used to report major capital acquisitions and construction), and *Debt Service Funds* (accounts for resources used to pay long-term debt principal and interest).
- **Proprietary Funds** - Services for which the County charges customers (whether outside the County structure or a County department) a fee is generally reported in proprietary funds. Proprietary funds use the same *accrual* basis of accounting used in the government-wide statements and by private business. There are two types of proprietary funds. *Enterprise funds* report activities that provide supplies and/or services to the general public. An example is the Delinquent Tax Revolving Fund. *Internal Service funds* report activities that provide supplies or service to the County's other operations. Benzie County does not currently any internal service funds. Internal Service funds are reported as governmental activities on the government-wide statements.
- **Fiduciary Funds** - The County acts as a trustee or fiduciary in certain instances. It is also responsible for other assets that, because of trust arrangements, can only be used for the trust beneficiaries. These funds, which include custodial funds, are reported using the accrual basis of accounting. The government-wide statements *exclude* the fiduciary fund activities and balances because these assets are not available to the County to fund its operations.

Notes to the Financial Statements

The Notes to the Financial Statements provide additional information that is essential to a full understanding of the detail provided in the government-wide and fund financial statements. The Notes can be found beginning on page 31 of this report.

Required Supplementary Information

Following the Basic Financial Statements is additional Required Supplementary Information (RSI), which further explains and supports the information in the financial statements. RSI includes a budgetary comparison schedule for the General Fund and the major Special Revenue Funds.

Other Supplementary Information

Other Supplementary Information includes combining financial statements for nonmajor governmental, proprietary, and fiduciary funds. These funds, except for the fiduciary funds, are added together, by fund type, and are presented in aggregate single columns in the appropriate basic financial statements.

**BENZIE COUNTY, MICHIGAN
MANAGEMENT'S DISCUSSION AND ANALYSIS**

FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE

As previously stated, Benzie County's combined net position was \$19,268,543 at the end of this fiscal year's operations. The net position of the governmental activities was \$11,641,768; the business-type activities were \$7,626,775. The following table shows, in a condensed format, a comparative analysis of the net position, as of September 30, 2021 and 2020.

Net Position as of September 30, 2021 and 2020

	Governmental Activities		Business-type Activities		Total	
	2021	2020	2021	Restated 2020	2021	2020
Current and other assets	\$ 8,575,801	\$ 6,167,873	\$ 8,513,194	\$ 7,705,278	\$ 17,088,995	\$ 13,873,151
Capital assets	10,373,249	10,601,342	385,741	521,990	10,758,990	11,123,332
Total assets	18,949,050	16,769,215	8,898,935	8,227,268	27,847,985	24,996,483
Deferred outflows of resources	1,497,206	938,518	374,302	234,629	1,871,508	1,173,147
Current liabilities	2,457,431	614,046	59,698	106,369	2,517,129	720,415
Noncurrent liabilities	5,804,700	5,693,755	1,451,175	1,432,187	7,255,875	7,125,942
Total liabilities	8,262,131	6,307,801	1,510,873	1,538,556	9,773,004	7,846,357
Deferred inflows of resources	542,357	56,109	135,589	14,027	677,946	70,136
Net position						
Net investment in capital assets	10,373,249	10,598,189	376,993	465,896	10,750,242	11,064,085
Restricted	3,262,249	3,154,543	-	-	3,262,249	3,154,543
Unrestricted	(1,993,730)	(2,408,909)	7,249,782	6,443,418	5,256,052	4,034,509
Total net position	\$ 11,641,768	\$ 11,343,823	\$ 7,626,775	\$ 6,909,314	\$ 19,268,543	\$ 18,253,137

BENZIE COUNTY, MICHIGAN MANAGEMENT'S DISCUSSION AND ANALYSIS

Changes in Net Position for the fiscal year ending September 30, 2021 and 2020

The following condensed financial information was derived from the government-wide Statement of Activities and reflects how the County's primary government net position changed during the fiscal year.

	Governmental Activities		Business-type Activities		Total	
	2021	2020	2021	Restated 2020	2021	2020
Program revenue						
Charges for services	\$ 2,636,465	\$ 2,406,533	\$ 2,040,150	\$ 1,348,515	\$ 4,676,615	\$ 3,755,048
Operating grants and contributions	1,196,330	1,440,615	1,528	1,528	1,197,858	1,442,143
General revenues						
Property taxes	7,747,485	7,531,581	1,074,326	1,035,140	8,821,811	8,566,721
Revenue sharing	355,284	272,125	-	-	355,284	272,125
Investment earnings	18,413	55,479	14,907	142,540	33,320	198,019
Miscellaneous	321,044	162,714	43,434	52,413	364,478	215,127
Transfers	408,388	232,980	(408,388)	(232,980)	-	-
Total revenues	12,683,409	12,102,027	2,765,957	2,347,156	15,449,366	14,449,183
Program expenses						
Governmental activities						
General government	1,887,984	1,728,682	-	-	1,887,984	1,728,682
Judicial	1,654,773	1,423,691	-	-	1,654,773	1,423,691
Public safety	5,419,715	5,441,203	-	-	5,419,715	5,441,203
Public works	537,894	525,925	-	-	537,894	525,925
Health and welfare	2,425,699	2,350,437	-	-	2,425,699	2,350,437
Community and economic development	185,337	188,141	-	-	185,337	188,141
Recreation and culture	274,001	149,078	-	-	274,001	149,078
Interest on long-term debt	61	360	-	-	61	360
Business-type activities						
Delinquent Tax Revolving			1,065	1,993	1,065	1,993
Emergency Medical Services	-	-	1,842,597	2,372,728	1,842,597	2,372,728
Tax Foreclosures	-	-	197,110	88,903	197,110	88,903
Other	-	-	7,724	4,121	7,724	4,121
Total expenses	12,385,464	11,807,517	2,048,496	2,467,745	14,433,960	14,275,262
Change in net position	\$ 297,945	\$ 294,510	\$ 717,461	\$ (120,589)	\$ 1,015,406	\$ 173,921

Governmental Activities

The result of 2021 governmental activity was an increase of \$297,945 to raise net position to \$11,641,768. Of the total governmental activities' net position, \$10,373,249 is considered an investment in capital assets; \$3,262,249 is reported as restricted, meaning these assets are legally committed for a specific purpose through statute, or by another authority outside the County government. The balance is listed as unrestricted, having no legal commitment.

BENZIE COUNTY, MICHIGAN MANAGEMENT'S DISCUSSION AND ANALYSIS

Revenues

The three largest revenue categories for governmental activities were property taxes at 61%, operating grants and contributions at 9%, and charges for services at 21%. The County levied property tax millages for the 2020 tax levy which is recognized as revenue in 2021, including 0.7864 mills for ambulance operations, 0.0970 mills for animal control, 0.1242 mills for conservation district, 0.8790 mills for jail operations, 0.3586 mills for medical care facility operations, 0.6350 for medical care facility debt, 0.0979 mills for TNT officer, 0.9944 mills for roads, 0.8412 mills for commission on aging, 0.1789 mills for school resource officer, and 0.1000 mills for veterans. The County also levied 3.3808 mills for general operations in July of 2021 which is recognized as revenue in 2021. Charges for services, which reimburse the County for specific activities, are the second largest source of governmental activity revenue. Examples include District Court fees and services, Clerk's office filing fees, Register of Deeds filing fees, and inmate telephone charges. Grants and contributions are the third largest source of governmental activity revenue. Overall, revenues increased approximately 5% from the prior year as property taxes increased approximately 2% and charges for services increased approximately 10%, primarily related to decreased operations as a result of the COVID-19 pandemic.

Expenses

Public safety is the largest governmental activity, expending \$5,419,715 of the \$12,385,464 governmental activities total and includes sheriff and jail operations. Health and welfare is the second largest area, expending \$2,425,699 and includes appropriations for health department, medical examiner, and mental health board as well as Commission on Aging activities. Overall, expenses increased by approximately 5% as the County made a conscience effort to minimize spending and increase equity to the extent possible.

Business-type Activities

Net position in business-type activities increased by \$717,461 during 2021.

Of the total business-type activities net position, \$376,993 is invested in capital assets, net of related debt. The remaining balance, \$7,249,782, is reported as unrestricted. However, it is important to note that although reported as unrestricted, many of these assets are anticipated to be designated through Board of Commissioners action to be spent on General Fund activities and self-funding of delinquent tax payments in future years.

FINANCIAL ANALYSIS OF THE COUNTY'S MAJOR FUNDS

As the County completed 2021, its governmental funds reported *combined* fund balances of \$6,100,078 a net increase of \$585,824. The net changes of the major governmental funds are summarized in the following chart:

	General Fund	Jail Operations	Commission on Aging	ARPA Grant
Fund Balance 9/30/2021	\$ 2,259,964	\$ 49,382	\$ 217,895	\$ -
Fund Balance 9/30/2020	2,069,255	49,198	327,447	-
Net Change	<u>\$ 190,709</u>	<u>\$ 184</u>	<u>\$ (109,552)</u>	<u>\$ -</u>

BENZIE COUNTY, MICHIGAN MANAGEMENT'S DISCUSSION AND ANALYSIS

As the County completed 2021, its enterprise funds reported *combined* net position of \$7,626,775 a net increase of \$717,461. The net change of the major enterprise fund is summarized in the following chart:

	Delinquent Tax Revolving	Emergency Medical Services	Tax Foreclosures
Net Position 9/30/2021	\$ 5,816,587	\$ 661,086	\$ 1,092,397
Net Position 9/30/2020	<u>5,913,273</u>	<u>282,869</u>	<u>659,323</u>
Net Change	<u><u>\$ (96,686)</u></u>	<u><u>\$ 378,217</u></u>	<u><u>\$ 433,074</u></u>

General Fund

The General Fund is the chief operating fund of the County. Unless otherwise required by statute, contractual agreement, or Board policy, all County revenues and expenditures are recorded in the General Fund. As of September 30, 2021, the General Fund reported a fund balance of \$2,259,964. This amount is an increase of \$190,709 from the fund balance of \$2,069,255 reported as of September 30, 2020. Of the total fund balance, \$281,607 is nonspendable, restricted, or assigned for specific purposes.

The General Fund 2021 revenues exceeded 2021 expenditures by \$839,114. After including other financing sources and uses, there was a net increase of \$190,709 in fund balance.

General Fund Budgetary Highlights

Benzie County's budget is a dynamic document. Although adopted in September (prior to the start of the year), the budget is frequently amended during the course of the year to reflect changing operational demands.

The County increased the budget for revenues and other financing sources during the year by \$562,627, or approximately 8%. Actual General Fund revenue and other financing sources totaled \$7,246,238, \$78,659 below the final amended budget. Federal and State grants and investment earnings were \$5,167 and \$60,273, respectively, less than budgeted amounts.

The County increased the budget for expenditures and other financing uses during the year by \$644,621, or approximately 9%. The County's General Fund total expenditures and other financing uses during 2021 were \$490,041 less than budgeted expenditures and other financing uses. Significantly, general government and judicial expenditures were \$118,108 and \$133,937, respectively, less than budgeted as the County worked tirelessly to minimize spending, increase equity, and be below budget wherever possible with significant savings noted in insurance.

Jail Operations Fund

The Jail Operations fund add \$184 of fund balance during the year ended September 30, 2021, ending the year with a restricted fund balance of \$49,382.

**BENZIE COUNTY, MICHIGAN
MANAGEMENT'S DISCUSSION AND ANALYSIS**

Commission on Aging Fund

The Commission on Aging fund used \$109,552 of fund balance during the year ended September 30, 2021, ending the year with a restricted fund balance of \$217,895.

ARPA Grant Fund

The ARPA Grant fund received \$1,725,418 during the year in the form of a Federal grant. As of September 30, 2021 the entire amount was report as unearned.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

At the end of Fiscal Year 2021, the County had invested \$10,758,990 for the primary government, net of accumulated depreciation, in a broad range of capital assets (see table below). Accumulated depreciation was \$9,441,350 for the primary government. Depreciation charges for the fiscal year totaled \$630,428 for the primary government. Additions to capital assets totaled \$266,086 for the primary government and included vehicle and other equipment acquisitions. Additional information on capital assets can be found in Note 5 of this report.

	Governmental Activities	Restated Business-type Activities	Total
Land	\$ 5,931,926	\$ 35,000	\$ 5,966,926
Buildings and improvements	3,963,131	126,203	4,089,334
Land improvements	(112,700)	-	(112,700)
Machinery and equipment	590,892	224,538	815,430
	<u>\$ 10,373,249</u>	<u>\$ 385,741</u>	<u>\$ 10,758,990</u>
Capital Assets, net	<u>\$ 10,373,249</u>	<u>\$ 385,741</u>	<u>\$ 10,758,990</u>

Long-term Debt

At the end of Fiscal Year 2021, the County had net outstanding debt of \$233,785 for the primary government (see table below). During the year, the County made scheduled payments on installment loans. Additional information on long-term debt can be found in Note 6 of this report.

	Restated Balance Oct. 1, 2020	Change	Balance Sept. 30, 2021
PRIMARY GOVERNMENT			
Governmental Activities			
Installment loan	\$ 3,153	\$ (3,153)	\$ -
Compensated absences	195,382	29,655	225,037
Business-type Activities			
Installment loans	56,094	(47,346)	8,748
	<u>\$ 254,629</u>	<u>\$ (20,844)</u>	<u>\$ 233,785</u>

**BENZIE COUNTY, MICHIGAN
MANAGEMENT'S DISCUSSION AND ANALYSIS**

COUNTY ECONOMIC OUTLOOK

One large capital project is expected to continue in FY 2021-2022, 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 2020-2021 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.

COVID-19 has created uncertainties that are likely to negatively impact our operations and financial condition. While it is difficult to estimate the financial impact of COVID-19, we expect certain revenues, including state shared revenue, to decline.

CONTACTING THE COUNTY

This financial report is designed to provide our citizens, taxpayers, customers, investors, and creditors with a general overview of the County's finances and to demonstrate the County's accountability for the money it receives. Questions concerning any of the information provided in this report, or requests for additional information should be addressed to: Benzie County, 448 Court Place, Beulah, Michigan, 49617.

BASIC FINANCIAL STATEMENTS

BENZIE COUNTY, MICHIGAN
STATEMENT OF NET POSITION
SEPTEMBER 30, 2021

	Primary Government			Component Units
	Governmental Activities	Business-type Activities	Total	
ASSETS				
Cash and investments	\$ 6,548,913	\$ 7,153,898	\$ 13,702,811	\$ 7,205,289
Cash and investments - restricted	-	-	-	713,832
Receivables				
Accounts, net	316,994	519,406	836,400	2,065,968
Loans	768,315	-	768,315	-
Taxes	944,908	711,890	1,656,798	-
Due from other governmental units	124,671	-	124,671	320,648
Internal balances	(128,000)	128,000	-	-
Prepays	-	-	-	636,486
Inventories	-	-	-	417,773
Capital assets not being depreciated	5,931,926	35,000	5,966,926	1,712,285
Capital assets, net of accumulated depreciation	4,441,323	350,741	4,792,064	36,795,855
Net pension asset	-	-	-	253,887
TOTAL ASSETS	18,949,050	8,898,935	27,847,985	50,122,023
DEFERRED OUTFLOWS OF RESOURCES				
Deferred outflows of resources related to pensions	1,497,206	374,302	1,871,508	1,915,247
Deferred outflows of resources related to OPEB	-	-	-	40,797
TOTAL DEFERRED OUTFLOWS OF RESOURCES	1,497,206	374,302	1,871,508	1,956,044
LIABILITIES				
Accounts payable	221,098	11,598	232,696	516,344
Accrued liabilities	285,878	39,352	325,230	424,531
Unearned revenue	1,725,418	-	1,725,418	-
Noncurrent liabilities				
Due within one year				
Current portion of compensated absences	225,037	-	225,037	-
Current portion of long-term debt	-	8,748	8,748	420,896
Due in more than one year				
Advance from other governmental units	-	-	-	305,332
Noncurrent portion of compensated absences	-	-	-	318,935
Noncurrent portion of long-term debt	-	-	-	4,023,541
Net pension liability	5,804,700	1,451,175	7,255,875	4,861,967
Net other post-employment benefits liability	-	-	-	383,509
TOTAL LIABILITIES	8,262,131	1,510,873	9,773,004	11,255,055
DEFERRED INFLOWS OF RESOURCES				
Deferred inflows of resources related to pensions	542,357	135,589	677,946	1,111,685
Deferred inflows of resources related to OPEB	-	-	-	132,306
TOTAL DEFERRED INFLOWS OF RESOURCES	542,357	135,589	677,946	1,243,991
NET POSITION				
Net investment in capital assets	10,373,249	376,993	10,750,242	34,063,703
Restricted				
Public safety	926,706	-	926,706	-
Health and welfare	1,245,143	-	1,245,143	-
Capital projects	10,799	-	10,799	-
Other purposes	1,079,601	-	1,079,601	-
Debt service	-	-	-	622,005
Unrestricted	(1,993,730)	7,249,782	5,256,052	4,893,313
TOTAL NET POSITION	\$ 11,641,768	\$ 7,626,775	\$ 19,268,543	\$ 39,579,021

See accompanying notes to financial statements.

**BENZIE COUNTY, MICHIGAN
STATEMENT OF ACTIVITIES
YEAR ENDED SEPTEMBER 30, 2021**

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position			
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government			Component Units
					Governmental Activities	Business-type Activities	Total	
Primary government								
Governmental activities								
General government	\$ 1,887,984	\$ 231,660	\$ 313,090	\$ -	\$ (1,343,234)	\$ -	\$ (1,343,234)	\$ -
Judicial	1,654,773	242,840	341,365	-	(1,070,568)	-	(1,070,568)	-
Public safety	5,419,715	1,300,262	216,364	-	(3,903,089)	-	(3,903,089)	-
Public works	537,894	344,747	18,962	-	(174,185)	-	(174,185)	-
Health and welfare	2,425,699	31,352	92,020	-	(2,302,327)	-	(2,302,327)	-
Community and economic development	185,337	485,604	-	-	300,267	-	300,267	-
Recreation and culture	274,001	-	214,529	-	(59,472)	-	(59,472)	-
Interest on long-term debt	61	-	-	-	(61)	-	(61)	-
Total governmental activities	12,385,464	2,636,465	1,196,330	-	(8,552,669)	-	(8,552,669)	-
Business-type activities								
Delinquent Tax Revolving	1,065	249,021	-	-	-	247,956	247,956	-
Emergency Medical Services	1,842,597	1,101,523	1,528	-	-	(739,546)	(739,546)	-
Tax Foreclosures	197,110	679,026	-	-	-	481,916	481,916	-
Other	7,724	10,580	-	-	-	2,856	2,856	-
Total business-type activities	2,048,496	2,040,150	1,528	-	-	(6,818)	(6,818)	-
Total primary government	\$ 14,433,960	\$ 4,676,615	\$ 1,197,858	\$ -	(8,552,669)	(6,818)	(8,559,487)	-
Component units								
Road Commission	\$ 6,040,060	\$ 1,250,833	\$ 3,801,056	\$ 1,903,514	-	-	-	915,343
Medical Care Facility	10,602,864	9,159,471	828,360	-	-	-	-	(615,033)
Benzie Transportation Authority	2,182,536	125,270	1,247,904	458,341	-	-	-	(351,021)
Land Bank Authority	7,508	3,000	36,358	-	-	-	-	31,850
Economic Development Corporation	1,000	598	1,000	-	-	-	-	598
Total component units	\$ 18,833,968	\$ 10,539,172	\$ 5,914,678	\$ 2,361,855	-	-	-	(18,263)
General revenues								
Property taxes					7,747,485	1,074,326	8,821,811	3,195,380
Revenue sharing					355,284	-	355,284	-
Investment earnings					18,413	14,907	33,320	24,080
Gain on disposal					-	-	-	18,681
Miscellaneous					321,044	43,434	364,478	93,793
Transfers					408,388	(408,388)	-	-
Total general revenues and transfers					8,850,614	724,279	9,574,893	3,331,934
Change in net position					297,945	717,461	1,015,406	3,313,671
Restated net position, beginning of the year					11,343,823	6,909,314	18,253,137	36,265,350
Net position, end of the year					\$ 11,641,768	\$ 7,626,775	\$ 19,268,543	\$ 39,579,021

See accompanying notes to financial statements.

**BENZIE COUNTY, MICHIGAN
GOVERNMENTAL FUNDS
BALANCE SHEET
SEPTEMBER 30, 2021**

		Special	
	General	Jail Operations	Commission on Aging
ASSETS			
Cash and investments	\$ 1,770,031	\$ 100,327	\$ 217,895
Receivables			
Accounts	94,612	4,257	-
Loans	-	-	-
Taxes	944,908	-	-
Due from other governmental units	-	-	-
Due from other funds	15,940	-	-
TOTAL ASSETS	\$ 2,825,491	\$ 104,584	\$ 217,895
LIABILITIES			
Accounts payable	\$ 100,676	\$ 19,022	\$ -
Accrued liabilities	221,522	36,180	-
Due to other funds	-	-	-
Unearned revenue	-	-	-
TOTAL LIABILITIES	322,198	55,202	-
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue	243,329	-	-
FUND BALANCES			
Nonspendable	-	-	-
Restricted	-	49,382	217,895
Committed	-	-	-
Assigned	281,607	-	-
Unassigned	1,978,357	-	-
TOTAL FUND BALANCES	2,259,964	49,382	217,895
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 2,825,491	\$ 104,584	\$ 217,895

See accompanying notes to financial statements.

<u>Revenue</u>		
<u>ARPA Grant</u>	<u>Nonmajor Governmental Funds</u>	<u>Total</u>
\$ 1,725,418	\$ 2,735,242	\$ 6,548,913
-	218,125	316,994
-	768,315	768,315
-	-	944,908
-	124,671	124,671
-	-	15,940
<u>\$ 1,725,418</u>	<u>\$ 3,846,353</u>	<u>\$ 8,719,741</u>
\$ -	\$ 101,400	\$ 221,098
-	28,176	285,878
-	143,940	143,940
<u>1,725,418</u>	<u>-</u>	<u>1,725,418</u>
<u>1,725,418</u>	<u>273,516</u>	<u>2,376,334</u>
-	-	243,329
-	768,315	768,315
-	2,226,657	2,493,934
-	79,039	79,039
-	498,826	780,433
-	-	1,978,357
<u>-</u>	<u>3,572,837</u>	<u>6,100,078</u>
<u>\$ 1,725,418</u>	<u>\$ 3,846,353</u>	<u>\$ 8,719,741</u>

BENZIE COUNTY, MICHIGAN
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE
SHEET TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2021

Total fund balances - governmental funds \$ 6,100,078

Amounts reported for the governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in the governmental funds.

The cost of capital assets is	\$ 18,598,222	
Accumulated depreciation is	<u>(8,224,973)</u>	
Capital assets, net		10,373,249

Governmental funds report actual pension expenditures for the fiscal year, whereas the governmental activities will recognize the net pension liability as of the measurement date. Pension contributions subsequent to the measurement date will be deferred in the statement of net position. In addition, resources related to changes of assumptions, differences between expected and actual experience, and differences between projected and actual pension plan investment earnings will be deferred over time in the government-wide financial statements. These amounts consist of:

Deferred outflows of resources related to pensions	1,497,206	
Deferred inflows of resources related to pensions	<u>(542,357)</u>	
		954,849

Long-term receivables are not available to pay for current period expenditures and are therefore deferred inflows of resources in the funds.	243,329
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Long-term liabilities are not due and payable in the current period and therefore are not reported in the governmental funds balance sheet. Long-term liabilities at year-end consist of:

Compensated absences	(225,037)	
Net pension liability	<u>(5,804,700)</u>	
		<u>(6,029,737)</u>

Net position of governmental activities	<u>\$ 11,641,768</u>
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BENZIE COUNTY, MICHIGAN
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES OF GOVERNMENTAL FUNDS
YEAR ENDED SEPTEMBER 30, 2021

		Special	
	General	Jail Operations	Commission on Aging
REVENUES			
Taxes	\$ 5,033,940	\$ 1,200,842	\$ 1,149,092
Licenses and permits	36,508	-	-
Intergovernmental	954,135	40,033	1,634
Charges for services	860,007	49,838	-
Fines and forfeits	3,242	-	-
Investment earnings (loss) and rents	39,208	-	(2,301)
Other	154,508	29,079	-
TOTAL REVENUES	7,081,548	1,319,792	1,148,425
EXPENDITURES			
Current			
General government	1,299,429	-	-
Judicial	1,283,570	-	-
Public safety	1,202,636	1,712,690	-
Public works	19,784	-	-
Health and welfare	495,690	-	1,257,977
Community and economic development	154,631	-	-
Recreation and culture	4,099	-	-
Other	1,782,595	-	-
Capital outlay	-	-	-
Debt service	-	3,214	-
TOTAL EXPENDITURES	6,242,434	1,715,904	1,257,977
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	839,114	(396,112)	(109,552)
OTHER FINANCING SOURCES (USES)			
Transfers in	164,690	396,296	-
Transfers out	(813,095)	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(648,405)	396,296	-
NET CHANGE IN FUND BALANCES	190,709	184	(109,552)
Fund balances, beginning of year	2,069,255	49,198	327,447
Fund balances, end of year	<u>\$ 2,259,964</u>	<u>\$ 49,382</u>	<u>\$ 217,895</u>

See accompanying notes to financial statements.

<u>Revenue</u>			
<u>ARPA</u>		<u>Nonmajor</u>	
<u>Grant</u>		<u>Governmental</u>	<u>Total</u>
		<u>Funds</u>	
\$	-	\$ 442,394	\$ 7,826,268
	-	437,401	473,909
	-	495,744	1,491,546
	-	1,125,195	2,035,040
	-	5,423	8,665
	-	28,388	65,295
	-	185,490	369,077
	-	2,720,035	12,269,800
	-	72,202	1,371,631
	-	131,754	1,415,324
	-	1,483,816	4,399,142
	-	369,415	389,199
	-	280,930	2,034,597
	-	-	154,631
	-	208,975	213,074
	-	-	1,782,595
	-	328,957	328,957
	-	-	3,214
	-	2,876,049	12,092,364
	-	(156,014)	177,436
	-	705,474	1,266,460
	-	(44,977)	(858,072)
	-	660,497	408,388
	-	504,483	585,824
	-	3,068,354	5,514,254
\$	-	\$ 3,572,837	\$ 6,100,078

BENZIE COUNTY, MICHIGAN
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
YEAR ENDED SEPTEMBER 30, 2021

Net change in fund balances - total governmental funds **\$ 585,824**

Amounts reported for governmental activities in the statement of activities are different

Capital outlays are reported as expenditures in governmental funds. However, in the statement of activities, the cost of capital assets is allocated over their estimated useful lives as depreciation expense. In the current period, these amounts are:

Capital outlay	\$	233,177
Depreciation expense		<u>(461,270)</u>

Excess of depreciation expense over capital outlay	(228,093)
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Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. The change in long-term receivables reported in the funds is:	5,221
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Certain transactions related to long-term debt are reported as expenditures or other financing sources/uses in governmental funds, but are reflected as increases or decreases of the applicable deferred outflows of resources or liabilities in the statement of net position. In the current year, these amounts consist of:

Principal retirement	3,153
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Some items reported in the statement of activities do not add to or require the use of current financial resources and therefore are not reported in governmental funds.

(Increase) in compensated absences		(29,655)
(Increase) in net pension liability		(110,945)
Increase in deferred outflows of resources related to pensions		558,688
(Increase) in deferred inflows of resources related to pensions		<u>(486,248)</u>

(68,160)

Change in net position of governmental activities	<u>\$ 297,945</u>
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**BENZIE COUNTY, MICHIGAN
PROPRIETARY FUNDS
STATEMENT OF NET POSITION
SEPTEMBER 30, 2021**

	Business-type Activities				
	Delinquent Tax Revolving	Emergency Medical Services	Tax Foreclosures	Nonmajor Enterprise Funds	Total
ASSETS					
Cash and investments	\$ 4,976,697	\$ 1,028,099	\$ 1,092,397	\$ 56,705	\$ 7,153,898
Receivables					
Accounts, net	-	519,406	-	-	519,406
Delinquent taxes	711,890	-	-	-	711,890
Due from other funds	128,000	-	-	-	128,000
Capital assets not being depreciated	-	35,000	-	-	35,000
Capital assets, net of accumulated depreciation	-	350,741	-	-	350,741
TOTAL ASSETS	5,816,587	1,933,246	1,092,397	56,705	8,898,935
DEFERRED OUTFLOWS OF RESOURCES					
Deferred outflows of resources related to pensions	-	374,302	-	-	374,302
LIABILITIES					
Accounts payable	-	11,598	-	-	11,598
Accrued liabilities	-	39,352	-	-	39,352
Noncurrent liabilities:					
Due within one year:					
Current portion of long-term debt	-	8,748	-	-	8,748
Due in more than one year:					
Net pension liability	-	1,451,175	-	-	1,451,175
TOTAL LIABILITIES	-	1,510,873	-	-	1,510,873
DEFERRED INFLOWS OF RESOURCES					
Deferred inflows of resources related to pensions	-	135,589	-	-	135,589
NET POSITION					
Net investment in capital assets	-	376,993	-	-	376,993
Unrestricted	5,816,587	284,093	1,092,397	56,705	7,249,782
TOTAL NET POSITION	\$ 5,816,587	\$ 661,086	\$ 1,092,397	\$ 56,705	\$ 7,626,775

See accompanying notes to financial statements.

BENZIE COUNTY, MICHIGAN
PROPRIETARY FUNDS
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
YEAR ENDED SEPTEMBER 30, 2021

	Business-type Activities				
	Delinquent Tax Revolving	Emergency Medical Services	Tax Foreclosures	Nonmajor Enterprise Funds	Total
OPERATING REVENUES					
Charges for services	\$ 74,482	\$ 1,101,523	\$ 679,026	\$ 10,580	\$ 1,865,611
Interest and penalties on taxes	174,539	-	-	-	174,539
Other revenue	-	43,434	-	-	43,434
TOTAL OPERATING REVENUES	249,021	1,144,957	679,026	10,580	2,083,584
OPERATING EXPENSES					
Personnel costs	-	1,377,884	-	-	1,377,884
Contractual services	-	34,457	-	-	34,457
Utilities	-	23,588	-	-	23,588
Repairs and maintenance	-	31,645	-	-	31,645
Insurance	-	66,288	-	-	66,288
Other supplies and expenses	1,065	139,577	197,110	7,724	345,476
Depreciation	-	169,158	-	-	169,158
TOTAL OPERATING EXPENSES	1,065	1,842,597	197,110	7,724	2,048,496
OPERATING INCOME (LOSS)	247,956	(697,640)	481,916	2,856	35,088
NONOPERATING REVENUES (EXPENSES)					
Property taxes	-	1,074,326	-	-	1,074,326
Intergovernmental	-	1,528	-	-	1,528
Investment earnings (loss)	21,338	3	(6,434)	-	14,907
TOTAL NONOPERATING REVENUES (EXPENSES)	21,338	1,075,857	(6,434)	-	1,090,761
INCOME BEFORE TRANSFERS	269,294	378,217	475,482	2,856	1,125,849
Transfers in	14,020	-	-	-	14,020
Transfers out	(380,000)	-	(42,408)	-	(422,408)
CHANGE IN NET POSITION	(96,686)	378,217	433,074	2,856	717,461
Restated net position, beginning of year	5,913,273	282,869	659,323	53,849	6,909,314
Net position, end of year	\$ 5,816,587	\$ 661,086	\$ 1,092,397	\$ 56,705	\$ 7,626,775

See accompanying notes to financial statements.

**BENZIE COUNTY, MICHIGAN
PROPRIETARY FUNDS
STATEMENT OF CASH FLOWS
YEAR ENDED SEPTEMBER 30, 2021**

	Business-type Activities				
	Delinquent Tax Revolving	Emergency Medical Services	Tax Foreclosures	Nonmajor Enterprise Funds	Total
CASH FLOWS FROM OPERATING ACTIVITIES					
Cash receipts from customers	\$ 530,921	\$ 901,615	\$ 679,026	\$ 10,580	\$ 2,122,142
Cash paid to employees	-	(1,006,884)	-	-	(1,006,884)
Cash paid to suppliers	(1,065)	(646,528)	(197,110)	(7,724)	(852,427)
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	529,856	(751,797)	481,916	2,856	262,831
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES					
Property taxes	-	1,074,326	-	-	1,074,326
Intergovernmental sources	-	1,528	-	-	1,528
Transfers in/(out)	(365,980)	-	(42,408)	-	(408,388)
NET CASH PROVIDED (USED) BY NONCAPITAL FINANCING ACTIVITIES	(365,980)	1,075,854	(42,408)	-	667,466
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Capital purchases	-	(32,909)	-	-	(32,909)
Payments on borrowings	-	(47,346)	-	-	(47,346)
NET CASH (USED) BY CAPITAL AND RELATED FINANCING ACTIVITIES	-	(80,255)	-	-	(80,255)
CASH FLOWS FROM INVESTING ACTIVITIES					
Interest received	21,338	3	(6,434)	-	14,907
NET INCREASE IN CASH AND INVESTMENTS	185,214	243,805	433,074	2,856	864,949
Cash and investments, beginning of year	4,791,483	784,294	659,323	53,849	6,288,949
Cash and investments, end of year	\$ 4,976,697	\$ 1,028,099	\$ 1,092,397	\$ 56,705	\$ 7,153,898
Reconciliation of operating income (loss) to net cash provided (used) by operating activities					
Operating income (loss)	\$ 247,956	\$ (697,640)	\$ 481,916	\$ 2,856	\$ 35,088
Adjustments to reconcile operating income (loss) to net cash and investments provided (used) by operating activities					
Depreciation	-	169,158	-	-	169,158
(Increase) decrease in:					
Receivables	315,434	(243,342)	-	-	72,092
Due from other funds	(18,000)	-	-	-	(18,000)
Prepays	-	2,941	-	-	2,941
Deferred outflows of resources related to pensions	-	(139,673)	-	-	(139,673)
Increase (decrease) in:					
Accounts payable	(15,534)	2,359	-	-	(13,175)
Accrued liabilities	-	5,102	-	-	5,102
Net pension liability	-	27,736	-	-	27,736
Deferred inflows of resources related to pensions	-	121,562	-	-	121,562
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	\$ 529,856	\$ (751,797)	\$ 481,916	\$ 2,856	\$ 262,831

See accompanying notes to financial statements.

**BENZIE COUNTY, MICHIGAN
FIDUCIARY FUNDS
STATEMENT OF NET POSITION
SEPTEMBER 30, 2021**

	<u>Custodial Funds</u>
ASSETS	
Cash and investments	<u>\$ 6,246,591</u>
LIABILITIES	
Undistributed tax collections payable	4,473,284
Due to other governmental units	292,999
Due to others	<u>70,012</u>
TOTAL LIABILITIES	<u>4,836,295</u>
NET POSITION	
Restricted for individuals, organizations, and other governmental units	<u><u>\$ 1,410,296</u></u>

See accompanying notes to financial statements.

**BENZIE COUNTY, MICHIGAN
FIDUCIARY FUNDS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
YEAR ENDED SEPTEMBER 30, 2021**

	<u>Custodial Funds</u>
ADDITIONS	
Investment earnings	\$ 1,624
Property tax collections for other governmental units	10,074,721
Collections for other governmental units	7,558,374
Collections for individuals and agencies	<u>603,679</u>
 TOTAL ADDITIONS	 <u>18,238,398</u>
DEDUCTIONS	
Property tax distributions to other governmental units	10,074,721
Distributions to other governmental units	6,640,272
Distributions to individuals and agencies	<u>604,088</u>
 TOTAL DEDUCTIONS	 <u>17,319,081</u>
 NET CHANGE IN FIDUCIARY NET POSITION	 919,317
 Restated net position, beginning of year	 <u>490,979</u>
 Net position, end of year	 <u><u>\$ 1,410,296</u></u>

**BENZIE COUNTY, MICHIGAN
COMPONENT UNITS
COMBINING STATEMENT OF NET POSITION
SEPTEMBER 30, 2021**

	Road Commission	Medical Care Facility	Benzie Transportation Authority
ASSETS			
Cash and investments	\$ 2,869,453	\$ 3,328,281	\$ 838,010
Cash and investments - restricted	-	713,832	-
Receivables	903,330	1,126,421	9,261
Due from other governmental units	-	-	320,648
Prepays and deposits	100,344	525,459	10,683
Inventories	402,553	-	15,220
Capital assets not being depreciated	1,699,861	12,424	-
Capital assets, net of accumulated depreciation	21,078,585	13,012,889	2,704,381
Net pension asset	-	-	253,887
TOTAL ASSETS	27,054,126	18,719,306	4,152,090
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows of resources related to pensions	1,138,177	685,583	91,487
Deferred outflows of resources related to OPEB	40,797	-	-
TOTAL DEFERRED OUTFLOWS OF RESOURCES	1,178,974	685,583	91,487
LIABILITIES			
Accounts payable	270,274	198,313	47,757
Accrued liabilities	25,308	339,336	59,887
Noncurrent liabilities			
Due within one year			
Current portion of long-term debt	37,846	383,050	-
Due in more than one year			
Advance from other governmental units	305,332	-	-
Noncurrent portion of compensated absences	88,831	230,104	-
Noncurrent portion of long-term debt	190,930	3,832,611	-
Net pension liability	3,691,177	1,170,790	-
Net other post-employment benefits liability	383,509	-	-
TOTAL LIABILITIES	4,993,207	6,154,204	107,644
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows of resources related to pensions	148,878	847,926	114,881
Deferred inflows of resources related to OPEB	132,306	-	-
TOTAL DEFERRED INFLOWS OF RESOURCES	281,184	847,926	114,881
NET POSITION			
Net investment in capital assets	22,549,670	8,809,652	2,704,381
Restricted for debt service	-	622,005	-
Unrestricted	409,039	2,971,102	1,316,671
TOTAL NET POSITION	\$ 22,958,709	\$ 12,402,759	\$ 4,021,052

See accompanying notes to financial statements.

Land Bank Authority	Brownfield Redevelopment Authority	Economic Development Corporation	Total
\$ 147,797	\$ 21,748	\$ -	\$ 7,205,289
-	-	-	713,832
26,358	-	598	2,065,968
-	-	-	320,648
-	-	-	636,486
-	-	-	417,773
-	-	-	1,712,285
-	-	-	36,795,855
-	-	-	253,887
174,155	21,748	598	50,122,023
-	-	-	1,915,247
-	-	-	40,797
-	-	-	1,956,044
-	-	-	516,344
-	-	-	424,531
-	-	-	420,896
-	-	-	305,332
-	-	-	318,935
-	-	-	4,023,541
-	-	-	4,861,967
-	-	-	383,509
-	-	-	11,255,055
-	-	-	1,111,685
-	-	-	132,306
-	-	-	1,243,991
-	-	-	34,063,703
-	-	-	622,005
174,155	21,748	598	4,893,313
\$ 174,155	\$ 21,748	\$ 598	\$ 39,579,021

**BENZIE COUNTY, MICHIGAN
COMPONENT UNITS
COMBINING STATEMENT OF ACTIVITIES
YEAR ENDED SEPTEMBER 30, 2021**

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenues and Changes in Net Position						Total
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Road Commission	Medical Care Facility	Benzie Transportation Authority	Land Bank Authority	Brownfield Redevelopment Authority	Economic Development Corporation	
Road Commission	\$ 6,040,060	\$ 1,250,833	\$ 3,801,056	\$ 1,903,514	\$ 915,343	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 915,343
Medical Care Facility	10,602,864	9,159,471	828,360	-	-	(615,033)	-	-	-	-	(615,033)
Benzie Transportation Authority	2,182,536	125,270	1,247,904	458,341	-	-	(351,021)	-	-	-	(351,021)
Land Bank Authority	7,508	3,000	36,358	-	-	-	-	31,850	-	-	31,850
Economic Development Corporation	1,000	598	1,000	-	-	-	-	-	-	598	598
Total component units	<u>\$ 18,833,968</u>	<u>\$ 10,539,172</u>	<u>\$ 5,914,678</u>	<u>\$ 2,361,855</u>	<u>915,343</u>	<u>(615,033)</u>	<u>(351,021)</u>	<u>31,850</u>	<u>-</u>	<u>598</u>	<u>(18,263)</u>
General revenues											
Property taxes					1,164,707	1,359,586	667,873	3,023	191	-	3,195,380
Investment earnings					2,568	20,498	1,014	-	-	-	24,080
Gain on disposal					5,605	-	13,076	-	-	-	18,681
Miscellaneous					-	-	93,793	-	-	-	93,793
Total general revenues					<u>1,172,880</u>	<u>1,380,084</u>	<u>775,756</u>	<u>3,023</u>	<u>191</u>	<u>-</u>	<u>3,331,934</u>
CHANGE IN NET POSITION					2,088,223	765,051	424,735	34,873	191	598	3,313,671
Restated net position, beginning of year					<u>20,870,486</u>	<u>11,637,708</u>	<u>3,596,317</u>	<u>139,282</u>	<u>21,557</u>	<u>-</u>	<u>36,265,350</u>
Net position, end of year					<u>\$ 22,958,709</u>	<u>\$ 12,402,759</u>	<u>\$ 4,021,052</u>	<u>\$ 174,155</u>	<u>\$ 21,748</u>	<u>\$ 598</u>	<u>\$ 39,579,021</u>

See accompanying notes to financial statements.

BENZIE COUNTY, MICHIGAN
NOTES TO FINANCIAL STATEMENTS

NOTE 1 - DESCRIPTION OF OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The County of Benzie, Michigan (the County), was organized in 1869 and covers an area of approximately 316 square miles in northwest Michigan. The County seat is located in Beulah, Michigan. The County operates under an elected Board of Commissioners (seven members) with an appointed County Administrator who assists with day-to-day operations. The County provides services to its more than 17,500 residents in many areas including law enforcement, administration of justice, community enrichment and development, and human services.

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

Reporting Entity

As required by accounting principles generally accepted in the United States of America, these financial statements present the financial activities of the Benzie County (primary government) and its component units, entities for which the government is considered to be financially accountable. The component units described below are included in the County's reporting entity because of the significance of their operational or financial relationship with the County. Blended component units, although legally separate entities, are, in substance, part of the County's operations, so data from these units are combined with the data of the primary government. Discretely presented component units, on the other hand, are reported in a separate column in the government-wide financial statements to emphasize that they are legally separate from the County.

Blended Component Unit

The Benzie County Building 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

These component units are reported in a separate column to emphasize that, while legally separate, Benzie County remains financially accountable for these entities, or the nature and significance of the relationship between these entities and Benzie County is such that exclusion of these entities would render the financial statements misleading or incomplete.

The Benzie County Road Commission, which is established pursuant to the County Road Law (MCL 224.1), is governed by a five-member board of county road commissioners 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. This component unit is audited individually, and the financial statements may be obtained from the administrative office of the Road Commission.

The Benzie County Medical Care Facility is a nursing and rehabilitation facility providing care to Benzie County residents. The Medical Care Facility is governed by a three-member Board of Directors, two of whom are appointed by the County's Board of Commissioners and one appointed by the Michigan governor. Its operations are financed primarily through user charges (Medicaid, Medicare, private pay, etc.). This component unit is audited individually, and the financial statements may be obtained at its administrative office.

BENZIE COUNTY, MICHIGAN
NOTES TO FINANCIAL STATEMENTS

NOTE 1 - DESCRIPTION OF OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(continued)

Discretely Presented Component Units (continued)

The Benzie Transportation Authority, which is established under Public Act 196 of 1986, is governed by an eight-member board of directors appointed by the County Board. The County does not exercise oversight responsibly and does not have accountability of fiscal matters. This component unit is audited individually, and the financial statements may be obtained from the administrative office of the Transportation Authority.

The Benzie County Land Bank Authority was organized pursuant to the Michigan Land Bank Fast Track Act and an intergovernmental agreement between the Michigan Land Bank Fast Track Authority and the Treasurer of the Benzie County.

The Benzie County Brownfield Redevelopment Authority, which was established under MCL 125.2651 et al., is governed by a nine-member Board appointed by the County's Board of Commissioners. The County is responsible for promoting the revitalization, redevelopment, and reuse of certain properties.

The Benzie County Economic Development Corporation, which was established pursuant to the provisions of Public Act 338 of 1974, as amended, 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.

Joint Ventures

The County participates in the following activities, which are considered to be joint ventures in relation to the County due to the formation of the organization by contractual agreement between two or more participants that maintain joint control, financial interest, and financial responsibility.

The County is a member of the City-County Airport Authority, which is a joint venture between Benzie County, the City of Frankfort, and Crystal Lake Township. The Authority 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. Benzie County's contribution for the year ended September 30, 2021, was \$12,000.

The County is a member of the Benzie-Leelanau District Health Department, which is a joint venture between the Benzie and Leelanau Counties and was established to provide public health services. The District Health Board has representation from and provides services to Benzie and Leelanau Counties. Each County provides annual appropriations and passes through the statutory amounts of cigarette and hotel liquor tax funding to subsidize operations. The Benzie-Leelanau District Health Department is reported in the County's fiduciary funds financial statements since it is material to the County's financial statements and the County has some fiduciary responsibility for the entity. Benzie County's contribution for the year ended September 30, 2021, was \$259,578. Separate audited financial statements are available at the District Health Department's administrative offices.

BENZIE COUNTY, MICHIGAN
NOTES TO FINANCIAL STATEMENTS

NOTE 1 - DESCRIPTION OF OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(continued)

Basis of Presentation

GOVERNMENT-WIDE FINANCIAL STATEMENTS

The statement of net position and the statement of activities (the government-wide financial statements) present information for the primary government and its component units as a whole. All non-fiduciary activities of the primary government are included (i.e., fiduciary fund activities are not included in the government-wide financial statements). For the most part, except for interfund services provided and used, interfund activity has been eliminated in the preparation of these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities presents the direct functional expenses of the primary government and its component units and the program revenues that support them. Direct expenses are specifically associated with a service, program, or department and are therefore clearly identifiable to a particular function. Program revenues are associated with specific functions and include charges to recipients of goods or services and grants and contributions that are restricted to meeting the operational or capital requirements of that function. Revenues that are not required to be presented as program revenues are general revenues. This includes all taxes, interest, and unrestricted State revenue sharing payments and other general revenues and shows how governmental functions are either self-financing or supported by general revenues.

FUND FINANCIAL STATEMENTS

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

The major governmental funds of the County are:

- a. The General Fund is the County's primary operating fund. It accounts for all financial resources of the general government except for those that are required to be accounted for in another fund.
- b. The Jail Operations Fund is used to account for expenditures incurred related to the County's jail operations that are financed primarily through property taxes, state and federal grants, and user charges.
- c. The Commission on Aging Fund is used to account for expenditures incurred related to providing services to aged and/or disabled residents of Benzie County that are financed primarily through property taxes.
- d. The ARPA Grant Fund is used to account for the restricted resources provided by the American Rescue Plan Act.

BENZIE COUNTY, MICHIGAN
NOTES TO FINANCIAL STATEMENTS

NOTE 1 - DESCRIPTION OF OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(continued)

Basis of Presentation (continued)

FUND FINANCIAL STATEMENTS (continued)

The major enterprise funds of the County are:

- a. The Delinquent Tax Revolving Fund accounts for money advanced by the County to other local taxing units and various county funds to pay for their delinquent real property taxes. Revenues are generated by the collection of the delinquent real property taxes, penalties, and interest.
- b. The Emergency Medical Services is used to account for expenditures incurred related to emergency services provided within the County that are financed primarily through property taxes and user charges.
- c. The Tax Foreclosures Fund is used to account for proceeds generated from the sale of foreclosed property within the County.

The County also reports fiduciary funds to account for assets held for others in a custodial capacity.

Measurement Focus

The government-wide, proprietary, and fiduciary fund financial statements are presented using the economic resources measurement focus, similar to that used by business enterprises or not-for-profit organizations. Because another measurement focus is used in the governmental fund financial statements, reconciliations to the government-wide financial statements are provided that explain the differences in detail.

All governmental funds are presented using the current financial resources measurement focus. With this measurement focus, only current assets, deferred outflows of resources, current liabilities, and deferred inflows of resources generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in fund balance.

Basis of Accounting

Basis of accounting refers to when revenues and expenditures/expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

All governmental funds are accounted for using the modified accrual basis of accounting. Under this method, revenues are recognized when they become susceptible to accrual (when they become both “measurable” and “available to finance expenditures of the current period”). The length of time used for “available” for purposes of revenue recognition in the governmental fund financial statements is 60 days. Revenues that are considered measurable but not available are recorded as a receivable and unearned/unavailable revenue. Significant revenues susceptible to accrual are special assessments and certain intergovernmental revenues. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, except for interest on long-term debt which is recorded when due.

BENZIE COUNTY, MICHIGAN
NOTES TO FINANCIAL STATEMENTS

NOTE 1 - DESCRIPTION OF OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(continued)

Basis of Accounting (continued)

All proprietary and fiduciary funds are accounted for using the accrual basis of accounting. Their revenues are recognized when they are earned, and their expenses are recognized when they are incurred.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the Enterprise Funds are charges to customers for sales and services. Operating expenses for enterprise funds include the costs of sales and services, administrative expenses, and other costs of running the activity. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

If/when both restricted and unrestricted resources are available for use, it is the County's policy to use restricted resources first, then unrestricted resources as they are needed.

Cash and Investments

The County pools cash resources of various funds in order to facilitate the management of cash. Cash applicable to a particular fund is readily identifiable. The balance in the pooled cash accounts are available to meet current operating requirements. Cash in excess of current requirements is invested in various interest-bearing securities and disclosed as part of the County's investments. Cash and investments consist of checking and savings accounts as well as temporary investments in certificates of deposit, money market accounts, pooled investments funds, commercial paper, and municipal bonds. Earnings from deposits are allocated to numerous funds as required by Federal regulations, State statutes, and local ordinances. Investments are recorded at market (fair) value in accordance with GASB Statement No. 72, *Fair Value Measurement and Application*.

The County's pooled cash and investments are utilized by the General Fund, Special Revenue Funds, Debt Service Funds, Capital Project Funds, Enterprise Funds, Fiduciary Funds, and Component Unit Funds. Each fund's portion of these pooled accounts is included in the cash and investments caption on the combined balance sheet and statement of net position.

The other funds of the County utilize separate savings and interest-bearing checking accounts. In addition, certificates of deposit and investment trust funds are separately held by several of the County's funds.

In accordance with Michigan Compiled Laws, the County is authorized to invest in the following investment vehicles:

- a. Bonds and other direct obligations of the United States or an agency or instrumentality of the United States.
- b. Certificates of deposit, savings accounts, deposit accounts, or depository receipts of a State or nationally chartered bank or a State or Federally chartered savings and loan association, savings bank, or credit union whose deposits are insured by an agency of the United States government and which maintains a principal office or branch office located in this State under the laws of the State or the United States, but only if the bank, savings and loan association, savings bank, or credit union is eligible to be a depository of surplus funds belong to the State under Section 5 or 6 of Act No. 105 of the Public Acts of 1855, as amended, being Section 21.145 and 21.146 of Michigan Compiled Laws.

BENZIE COUNTY, MICHIGAN
NOTES TO FINANCIAL STATEMENTS

NOTE 1 - DESCRIPTION OF OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(continued)

Cash and Investments (continued)

- c. Commercial paper rated at the time of purchase within the three highest classifications established by not less than two standard rating services and which matures not more than 270 days after the date of purchase.
- d. United States government or Federal agency obligation repurchase agreements.
- e. Bankers acceptances of United States banks.
- f. Mutual funds composed of investment vehicles, which are legal for direct investment by local units of government in Michigan.

Receivables

Receivables consist of amounts due from governmental units for various financial assistance programs; taxes; accounts; and other receivables related to current and delinquent tax levies, charges for services, interest, and other related activities. The County also has loans receivable from low to moderate income homeowners for major home repairs. The loans are provided through the County's Community Development Block Grant.

Inventories

Inventories are priced at cost as determined on the average unit cost method. Inventory items are charged to road construction and maintenance, equipment repairs, and operations as used.

Prepays

Prepays consist of certain insurance premiums and other expenditures representing costs applicable to future accounting periods and are recorded in both government-wide and fund financial statements. Prepays do not reflect current expendable resources of the governmental funds and, therefore, an equal portion of fund balance is nonspendable.

Capital Assets

PRIMARY GOVERNMENT AND COMPONENT UNITS (EXCEPT ROAD COMMISSION AND TRANSPORTATION AUTHORITY)

Capital assets are recorded (net of accumulated depreciation, if applicable) in the government-wide financial statements under the governmental activities, business-type activities, and component unit columns. Capital assets are those with an initial individual cost of \$5,000 or more and an estimated useful life of more than one year. Capital assets are not recorded in the governmental funds. Instead, capital acquisition and construction are reflected as expenditures in governmental funds, and the related assets are reported in the government-wide financial statements. All purchased capital assets are valued at cost where historical records are available and at an estimated historical cost where no historical records exist. Donated capital assets are valued at their estimated acquisition value on the date received.

BENZIE COUNTY, MICHIGAN
NOTES TO FINANCIAL STATEMENTS

NOTE 1 - DESCRIPTION OF OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(continued)

Capital Assets (continued)

PRIMARY GOVERNMENT AND COMPONENT UNITS (EXCEPT ROAD COMMISSION AND TRANSPORTATION AUTHORITY) (continued)

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Depreciation is computed using the straight-line method over the following useful lives:

Buildings	40-60 years
Buildings improvements	15-30 years
Vehicles	3-5 years
Office equipment	5-7 years
Computer equipment	3-7 years

COMPONENT UNIT - ROAD COMMISSION

Capital assets, which include property, plant, equipment, infrastructure assets (e.g., roads, bridges, and similar items), are reported in the government-wide financial statements (statement of net position and statement of activities). Capital assets are defined by the Road Commission as assets with an initial, individual cost of more than \$10,000 and with an estimated life in excess of two years. Such assets are recorded at historical cost or estimated historical cost of purchase or constructed. Donated capital assets are recorded at estimated acquisition value at the date of donation.

Depreciation is computed on the sum-of-years' digits method for road equipment and straight-line method for all other assets. The depreciation rates are designed to amortize the cost of the assets over their estimated useful lives as follows:

Buildings	30-50 years
Road Equipment	5-8 years
Shop Equipment	10 years
Engineer's Equipment	4-10 years
Yard and Storage	7-15 years
Office Equipment	3-10 years
Infrastructure - Roads	8-20 years
Infrastructure - Bridges	12-30 years

COMPONENT UNIT - TRANSPORTATION AUTHORITY

Capital assets are stated at cost or estimated acquisition value at date of gift. Costs relating to maintenance and repairs are charged expense, whereas those for renewals and betterments, when significant in amount, are capitalized. Provisions for depreciation of equipment are computed on the straight-line method. Depreciation rates are designed to amortize the cost of the assets over their estimated useful lives. The Authority's policy is to capitalize qualified purchases in excess of \$1,000 unless they are part of a capital grant whereas there is no minimum threshold.

BENZIE COUNTY, MICHIGAN
NOTES TO FINANCIAL STATEMENTS

NOTE 1 - DESCRIPTION OF OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(continued)

Net Pension Liability (Asset) and Net Other Post-Employment Benefits Liability

The net pension liability (asset) and net other post-employment benefits liability are deemed to be noncurrent liabilities (asset) and are recognized on the statement of net position.

Deferred Outflows/Inflows of Resources

In addition to assets and liabilities, the statement of financial position and balance sheet will, when applicable, report separate sections for deferred outflows of resources and deferred inflows of resources. *Deferred outflows of resources*, a separate financial statement element, represents a consumption of net position or fund balance, respectively, that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until that time. *Deferred inflows of resources*, a separate financial statement element, represents an acquisition of net position or fund balance, respectively, that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time.

The County reports deferred amounts which correspond to the pension and OPEB benefits and are related to differences between expected and actual experience, changes in assumptions, differences between projected and actual pension plan investment earnings, and contributions made subsequent to the measurement date. These amounts are deferred in the government-wide financial statements and are recognized as an outflow or inflow of resources in the period to which they apply.

The County also reports deferred inflows of resources which arise only under a modified accrual basis of accounting and which qualify for reporting in this category. Accordingly, *unavailable revenue* is reported only on the governmental funds balance sheet for revenues collected subsequent to 60 days after year end.

Long-Term Obligations

Long-term debt and other long-term obligations are recognized as a liability in the government-wide financial statements and proprietary fund types when incurred. The portion of those liabilities expected to be paid within the next year is a current liability with the remaining amounts shown as noncurrent.

Long-term debt is recognized as a liability of a governmental fund when due or when resources have been accumulated in a Debt Service Fund for payment early in the following year. For other long-term obligations, only that portion expected to be financed from expendable available financial resources is reported as a fund liability of a governmental fund.

Compensated Absences

In accordance with County personnel policies and/or contracts negotiated with the various employee groups of the County, individual employees have vested rights upon termination of employment to receive payment for unused vacation and sick leave under formulas and conditions specified in the respective personnel policies and/or contracts. Vested vacation and sick leave earned as of September 30, 2021, including related payroll taxes, is recorded in the government-wide and proprietary fund financial statements.

BENZIE COUNTY, MICHIGAN
NOTES TO FINANCIAL STATEMENTS

NOTE 1 - DESCRIPTION OF OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(continued)

Fund Balance

The County classifies governmental fund balance as follows:

Nonspendable - assets that are not available in a spendable form such as inventory, prepaid expenditures, and long-term receivables not expected to be converted to cash in the near term. It also includes funds that are legally or contractually required to be maintained intact such as the corpus of a permanent fund or foundation.

Restricted - amounts that are required by external parties to be used for a specific purpose. Constraints are externally imposed by creditors, grantors, contributors or laws, regulations or enabling legislation.

Committed - amounts constrained on use imposed by formal action of the government's highest level of decision-making authority (i.e., Board, Council, etc.).

Assigned - amounts intended to be used for specific purposes. This is determined by the governing body, the budget or finance committee or a delegated municipality official.

Unassigned - all other resources; the remaining fund balance after non-spendable, restrictions, commitments, and assignments. This class only occurs in the General Fund, except for cases of negative fund balances. Negative fund balances are always reported as unassigned, no matter which fund the deficit occurs in.

Fund Balance Classification Policies and Procedures

For committed fund balance, the County's highest level of decision-making authority is the Board of Commissioners. The formal action that is required to be taken to establish (and modify or rescind) a fund balance commitment is a Board Resolution.

For assigned fund balance, the Board of Commissioners has not approved a policy indicating who is to assign amounts to a specific purpose. As a result, this authority is retained by the Board of Commissioners.

The County has not adopted a policy that defines the order of usage for fund balance amounts classified as restricted, committed, assigned, or unassigned. In the absence of such a policy, resources with the highest level of restriction will be used first. When an expenditure is incurred for which both restricted and unrestricted fund balance is available, restricted fund balance will be used first. When components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

Interfund Transactions

During the course of normal operations, the County has numerous transactions between funds and component units, 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. Transfers between governmental or proprietary funds are netted as part of the reconciliation to the government-wide financial statements.

BENZIE COUNTY, MICHIGAN
NOTES TO FINANCIAL STATEMENTS

NOTE 1 - DESCRIPTION OF OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(continued)

Budgets and Budgetary Accounting

Budgets are adopted on a basis consistent with the modified accrual basis used to reflect actual results in the Fund financial statements. This basis is consistent with accounting principles generally accepted in the United States of America. Annual appropriated budgets are adopted for all required governmental fund types. 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 for the General Fund and total expenditure level for special revenue funds. The County employs the following procedures in establishing budgets:

- 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. The 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.
- g. 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.

Comparative Data

Comparative data for the year has not been presented in the accompanying financial statements since the inclusion of comparative data would make the statements unduly complex and difficult to read.

BENZIE COUNTY, MICHIGAN
NOTES TO FINANCIAL STATEMENTS

NOTE 2 - DEPOSITS AND INVESTMENTS

As of September 30, 2021, the County had deposits and investments subject to the following risk.

Custodial Credit Risk - Deposits

In the case of deposits, this is the risk that in the event of a bank failure, the County's deposits may not be returned to it. As of September 30, 2021, \$15,691,210 of the County's bank balance of \$18,370,338 was exposed to custodial credit risk because it was uninsured and uncollateralized. The County's carrying value on the books for deposits at the end of the year was \$19,152,812. The County had \$2,400 of imprest cash at September 30, 2021.

Custodial Credit Risk - Investments

For an investment, this 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 collateral securities that are in the possession of an outside party. The County will minimize custodial credit risk by limiting investments to the types of securities allowed by law; and investing through pre-approved third-party custodians.

Interest Rate Risk

The County will minimize interest rate risk, which is the risk that the market value of securities in the portfolio will fall due to changes in market interest rates, by designing the portfolio with the objective of attaining a rate of return throughout the budgetary and economic cycles, commensurate with the investment risk constraints and the cash flow characteristics of the portfolio.

<u>Investment Type</u>	<u>Fair Value</u>	<u>Weighted Average Maturity (Years)</u>
PRIMARY GOVERNMENT		
Municipal bonds	\$ 1,027,466	6.0295
Michigan CLASS Investment Pool	3,141,012	0.1233
Commercial paper	665,745	2.1213
Treasury securities	1,011,170	0.6658
Mortgage backed securities	296,940	4.4110
	<u>6,142,333</u>	
COMPONENT UNITS		
Michigan CLASS Investment Pool	2,469,183	0.1233
FIDUCIARY FUNDS		
Michigan CLASS Investment Pool	<u>101,795</u>	0.1233
Total fair value	<u><u>\$ 8,713,311</u></u>	
Portfolio weighted average maturity		<u><u>1.1814</u></u>

One day maturity equals 0.0027; one year equals 1.00.

BENZIE COUNTY, MICHIGAN
NOTES TO FINANCIAL STATEMENTS

NOTE 2 - DEPOSITS AND INVESTMENTS (continued)

Credit Risk

State law limits investments in certain types of investments to a prime or better rating by nationally recognized statistical rating organizations (NSRO's). As of September 30, 2021, rating information on the County's investments are as follows:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Standard & Poor's Rating</u>
PRIMARY GOVERNMENT		
Municipal bonds (Sanilac County, MI)	\$ 440,276	AA-
Municipal bonds (Wayne State Univ., MI)	587,190	A+
Michigan CLASS Investment Pool	3,141,012	AAAm
Commercial paper	665,745	A1+
Treasury securities	1,011,170	Aaa
Mortgage backed securities	296,940	AA+
	6,142,333	
COMPONENT UNITS		
Michigan CLASS Investment Pool	2,469,183	AAAm
FIDUCIARY FUNDS		
Michigan CLASS Investment Pool	101,795	AAAm
Total fair value	<u>\$ 8,713,311</u>	

Concentration of Credit Risk

The County will minimize concentration of credit risk, which is the risk of loss attributed to the magnitude of the County's investment in a single issuer, by diversifying the investment portfolio by security type and institution in order that potential losses on individual securities do not exceed the income generated from the remainder of the portfolio.

Foreign Currency Risk

The County is not authorized to invest in investments which have this type of risk.

Fair Value Measurement

Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. A fair value hierarchy is also established which requires an entity to maximize the use of observable and minimize the use of unobservable inputs. There are three levels of inputs that may be used to measure fair value:

Level 1: Quoted prices in active markets for identical securities.

Level 2: Prices determined using other significant observable inputs. Observable inputs are inputs that other market participants may use in pricing a security. These may include quoted prices for similar securities, interest rates, prepayment speeds, credit risk and others.

BENZIE COUNTY, MICHIGAN
NOTES TO FINANCIAL STATEMENTS

NOTE 2 - DEPOSITS AND INVESTMENTS (continued)

Fair Value Measurement (continued)

Level 3: Prices determined using significant unobservable inputs. Unobservable inputs may be used in situations where quoted prices or observable inputs are unavailable or deemed less relevant (for example, when there is little or no market activity for an investment at the end of the period). Unobservable inputs reflect the organization's own assumptions about the factors market participants would use in pricing an investment and would be based on the best information available.

As of September 30, 2021, the carrying amounts and fair values for each investment type are as follows:

<u>Investment Type</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
PRIMARY GOVERNMENT				
Municipal bonds	\$ -	\$ 1,027,466	\$ -	\$ 1,027,466
Commercial paper	-	665,745	-	665,745
Treasury securities	-	1,011,170	-	1,011,170
Mortgage backed securities	-	296,940	-	296,940
Total primary government	<u>\$ -</u>	<u>\$ 3,001,321</u>	<u>\$ -</u>	<u>\$ 3,001,321</u>

Investments in Entities that Calculate Net Asset Value Per Share

The County holds shares in the Michigan CLASS investment pool where the fair value of the investments are measured on a recurring basis using net asset value per share (or its equivalent) of the investment companies as a practical expedient. The Michigan CLASS investment pool invests in U.S. Treasury obligations, federal agency obligations of the U.S. government, high-grade commercial paper (rated "A1" or better), collateralized bank deposits, repurchase agreements (collateralized at 102% by treasuries and agencies), and approved money market funds. The program is designed to meet the needs of Michigan public sector investors. It purchases securities that are legally permissible under state statutes and are available for investment by Michigan counties, cities, townships, school districts, authorities, and other public agencies.

At September 30, 2021, the fair value, unfunded commitments, and redemption rules of those investments are as follows:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Unfunded Commitments</u>	<u>Redemption Frequency, if Eligible</u>	<u>Redemption Notice Period</u>
PRIMARY GOVERNMENT				
Michigan CLASS Investment Pool	\$ 3,141,012	\$ -	No restrictions	None
COMPONENT UNITS				
Michigan CLASS Investment Pool	2,469,183	-	No restrictions	None
FIDUCIARY FUNDS				
Michigan CLASS Investment Pool	<u>101,795</u>	<u>-</u>	No restrictions	None
Total investments at NAV	<u>\$ 5,711,990</u>	<u>\$ -</u>		

BENZIE COUNTY, MICHIGAN
NOTES TO FINANCIAL STATEMENTS

NOTE 2 - DEPOSITS AND INVESTMENTS (continued)

The cash, cash equivalents, and investments referred to above have been reported in the financial statements, based upon criteria disclosed in Note 1. The following summarizes the categorization of these amounts as of September 30, 2021:

	Primary Government	Component Units	Fiduciary Funds	Reporting Entity
Cash and investments	\$ 13,702,811	\$ 7,205,289	\$ 6,246,591	\$ 27,154,691
Restricted cash and investments	-	713,832	-	713,832
	<u>\$ 13,702,811</u>	<u>\$ 7,919,121</u>	<u>\$ 6,246,591</u>	<u>\$ 27,868,523</u>

NOTE 3 - INTERFUND RECEIVABLES AND PAYABLES

The following schedule details primary government interfund receivables and payables at September 30, 2021:

Due to General Fund from:	
Nonmajor governmental funds	<u>\$ 15,940</u>
Due to Delinquent Tax Revolving Fund from:	
Nonmajor governmental funds	<u>\$ 128,000</u>

Amounts appearing as interfund payables and receivables arise from two types of transactions. One type of transaction is where a fund will pay for a good or service that at least a portion of the benefit belongs to another fund. The second type of transaction is where one fund provides a good or service to another fund. Balances at the end of the year are for transfers that have not cleared as of the balance sheet date.

NOTE 4 - INTERFUND TRANSFERS

Permanent reallocation of resources between funds of the reporting entity is classified as interfund transfers. For the purpose of the statement of activities, all interfund transfers between individual governmental funds, business-type funds, and component units have been eliminated.

Transfers to General Fund from:	
Delinquent Tax Revolving Fund	\$ 90,000
Tax Foreclosures Fund	30,000
Nonmajor governmental funds	<u>44,690</u>
	<u>\$ 164,690</u>
Transfers to Jail Operations Fund from:	
General Fund	<u>\$ 396,296</u>
Transfers to Delinquent Tax Revolving Fund from:	
General Fund	<u>\$ 14,020</u>

BENZIE COUNTY, MICHIGAN
NOTES TO FINANCIAL STATEMENTS

NOTE 4 - INTERFUND TRANSFERS (continued)

Transfers to nonmajor governmental funds from:	
General Fund	\$ 402,779
Delinquent Tax Revolving Fund	290,000
Tax Foreclosures Fund	12,408
Other nonmajor governmental funds	<u>287</u>
	<u><u>\$ 705,474</u></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) move 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 5 - CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2021, was as follows:

PRIMARY GOVERNMENT

	Balance Oct. 1, 2020	Additions	Deletions	Balance Sept. 30, 2021
Governmental Activities				
Capital assets not being depreciated				
Land	\$ 5,931,926	\$ -	\$ -	\$ 5,931,926
Capital assets being depreciated				
Buildings and improvements	8,718,815	-	-	8,718,815
Land improvements	169,287	-	-	169,287
Machinery and equipment	3,545,017	233,177	-	3,778,194
Subtotal	12,433,119	233,177	-	12,666,296
Less accumulated depreciation for:				
Buildings and improvements	(4,744,124)	(11,560)	-	(4,755,684)
Land improvements	(52,838)	(229,149)	-	(281,987)
Machinery and equipment	(2,966,741)	(220,561)	-	(3,187,302)
Subtotal	(7,763,703)	(461,270)	-	(8,224,973)
Net capital assets being depreciated	4,669,416	(228,093)	-	4,441,323
Capital assets, net	<u>\$ 10,601,342</u>	<u>\$ (228,093)</u>	<u>\$ -</u>	<u>\$ 10,373,249</u>

BENZIE COUNTY, MICHIGAN
NOTES TO FINANCIAL STATEMENTS

NOTE 5 - CAPITAL ASSETS (continued)

PRIMARY GOVERNMENT (continued)

Depreciation expense was charged to the following governmental activities:

General government	\$ 157,343
Judicial	2,172
Public safety	203,011
Public works	74,540
Health and welfare	2,500
Recreation and culture	<u>21,704</u>
Total depreciation expense	<u><u>\$ 461,270</u></u>

	Restated Balance Oct. 1, 2020	Additions	Deletions	Balance Sept. 30, 2021
Business-type Activities				
Capital assets not being depreciated				
Land	<u>\$ 35,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 35,000</u>
Capital assets being depreciated				
Buildings and improvements	222,823	-	-	222,823
Machinery and equipment	<u>1,311,386</u>	<u>32,909</u>	<u>-</u>	<u>1,344,295</u>
Subtotal	<u>1,534,209</u>	<u>32,909</u>	<u>-</u>	<u>1,567,118</u>
Less accumulated depreciation for:				
Buildings and improvements	(90,761)	(5,859)	-	(96,620)
Machinery and equipment	<u>(956,458)</u>	<u>(163,299)</u>	<u>-</u>	<u>(1,119,757)</u>
Subtotal	<u>(1,047,219)</u>	<u>(169,158)</u>	<u>-</u>	<u>(1,216,377)</u>
Net capital assets being depreciated	<u>486,990</u>	<u>(136,249)</u>	<u>-</u>	<u>350,741</u>
Capital assets, net	<u><u>\$ 521,990</u></u>	<u><u>\$ (136,249)</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 385,741</u></u>

BENZIE COUNTY, MICHIGAN
NOTES TO FINANCIAL STATEMENTS

NOTE 5 - CAPITAL ASSETS (continued)

COMPONENT UNITS

	Balance Oct. 1, 2020	Additions	Deletions	Balance Sept. 30, 2021
Road Commission				
Capital assets not being depreciated				
Land	\$ 12,708	\$ -	\$ -	\$ 12,708
Land improvements	1,687,153	-	-	1,687,153
Subtotal	1,699,861	-	-	1,699,861
Capital assets being depreciated				
Buildings	1,356,346	-	-	1,356,346
Road equipment	6,995,848	913,503	(56,770)	7,852,581
Shop equipment	166,256	-	-	166,256
Office equipment	75,585	5,854	(13,720)	67,719
Engineer's equipment	39,345	-	-	39,345
Yard and storage	443,174	-	-	443,174
Infrastructure	25,338,434	1,903,514	-	27,241,948
Subtotal	34,414,988	2,822,871	(70,490)	37,167,369
Less accumulated depreciation for:				
Buildings	(1,100,069)	(29,074)	-	(1,129,143)
Road equipment	(5,502,041)	(642,708)	56,770	(6,087,979)
Shop equipment	(151,406)	(2,543)	-	(153,949)
Office equipment	(52,650)	(3,680)	13,720	(42,610)
Engineer's equipment	(39,345)	-	-	(39,345)
Yard and storage	(259,806)	(15,755)	-	(275,561)
Infrastructure	(7,094,181)	(1,266,016)	-	(8,360,197)
Subtotal	(14,199,498)	(1,959,776)	70,490	(16,088,784)
Net capital assets being depreciated	20,215,490	863,095	-	21,078,585
Capital assets, net	<u>\$ 21,915,351</u>	<u>\$ 863,095</u>	<u>\$ -</u>	<u>\$ 22,778,446</u>

BENZIE COUNTY, MICHIGAN
NOTES TO FINANCIAL STATEMENTS

NOTE 5 - CAPITAL ASSETS (continued)

COMPONENT UNITS (continued)

	Balance Oct. 1, 2020	Additions/ Reclassifications	Deletions/ Reclassifications	Balance Sept. 30, 2021
Medical Care Facility				
Capital assets not being depreciated				
Land	\$ 12,424	\$ -	\$ -	\$ 12,424
Construction in progress	81,133	-	(81,133)	-
Subtotal	93,557	-	(81,133)	12,424
Capital assets being depreciated				
Buildings and improvements	15,612,230	18,043	(3,172)	15,627,101
Land improvements	154,293	-	-	154,293
Fixed equipment	1,837,126	207,044	(82,461)	1,961,709
Subtotal	17,603,649	225,087	(85,633)	17,743,103
Less accumulated depreciation for:				
Buildings and improvements	(3,100,118)	(602,859)	3,134	(3,699,843)
Land improvements	(39,589)	(10,730)	-	(50,319)
Fixed equipment	(915,429)	(129,914)	65,291	(980,052)
Subtotal	(4,055,136)	(743,503)	68,425	(4,730,214)
Net capital assets being depreciated	13,548,513	(518,416)	(17,208)	13,012,889
Capital assets, net	<u>\$ 13,642,070</u>	<u>\$ (518,416)</u>	<u>\$ (98,341)</u>	<u>\$ 13,025,313</u>
Transportation Authority				
Capital assets being depreciated				
Building and improvements	\$ 2,155,995	\$ 54,058	\$ -	\$ 2,210,053
Vehicles	1,918,525	364,030	(221,474)	2,061,081
Shop equipment	129,734	51,938	-	181,672
Office equipment	264,001	-	-	264,001
Subtotal	4,468,255	470,026	(221,474)	4,716,807
Less accumulated depreciation	(1,832,226)	(401,035)	220,835	(2,012,426)
Capital assets, net	<u>\$ 2,636,029</u>	<u>\$ 68,991</u>	<u>\$ (639)</u>	<u>\$ 2,704,381</u>

BENZIE COUNTY, MICHIGAN
NOTES TO FINANCIAL STATEMENTS

NOTE 6 - LONG-TERM OBLIGATIONS

The following is a summary of changes in long-term obligations (including current portions) of the County for the year ended September 30, 2021.

	Restated Balance Oct. 1, 2020	Additions	Deletions	Balance Sept. 30, 2021	Amounts Due Within One Year
PRIMARY GOVERNMENT					
Governmental Activities					
Direct borrowings/placements					
Installment loan	\$ 3,153	\$ -	\$ (3,153)	\$ -	\$ -
Other long-term obligations					
Compensated absences	195,382	235,851	(206,196)	225,037	225,037
Total Governmental Activities	198,535	235,851	(209,349)	225,037	225,037
Business-Type Activities					
Direct borrowings/placements					
Installment loans	56,094	-	(47,346)	8,748	8,748
TOTAL PRIMARY GOVERNMENT	254,629	235,851	(256,695)	233,785	233,785
COMPONENT UNITS					
Road Commission					
Direct borrowings/placements					
Installment loans	265,091	-	(36,315)	228,776	37,846
Other long-term obligations					
Compensated absences	86,103	2,728	-	88,831	-
Medical Care Facility					
Bonded debt					
2020 Capital Improvement Refunding Bond	3,905,000	-	(285,000)	3,620,000	315,000
Bond premium	663,711	-	(68,050)	595,661	68,050
Total bonded debt	4,568,711	-	(353,050)	4,215,661	383,050
Other long-term obligations					
Compensated absences	359,682	-	(129,578)	230,104	-
TOTAL COMPONENT UNITS	5,279,587	2,728	(518,943)	4,763,372	420,896
TOTAL REPORTING ENTITY	\$ 5,534,216	\$ 238,579	\$ (775,638)	\$ 4,997,157	\$ 654,681

Significant details regarding outstanding long-term debt (including current portion) are presented below:

PRIMARY GOVERNMENT

Installment Loans

Business-type Activities

Ambulance installment loan payable to financial institution, no interest, monthly installments of \$3,946 secured by the vehicle.	<u>\$ 8,748</u>
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The County's outstanding installment loans from direct borrowings related to business-type activities of \$8,748 are secured with collateral of the equipment being financed. In the event of default, the outstanding amounts may become immediately due.

BENZIE COUNTY, MICHIGAN
NOTES TO FINANCIAL STATEMENTS

NOTE 6 - LONG-TERM OBLIGATIONS (continued)

PRIMARY GOVERNMENT (continued)

Compensated Absences

In accordance with County personnel policies and/or contracts negotiated with various employee groups of the County, individual employees have vested rights upon termination of employment to receive payment for unused vacation and sick leave under formulas and conditions specified in their respective personnel policies and/or contracts. The dollar amount of these vested rights, including related payroll taxes, amounted to \$225,037 for vacation and sick, at September 30, 2021, and has been recorded as a current liability in the government-wide financial statements under the governmental activities column based on management's estimate.

COMPONENT UNIT - MEDICAL CARE FACILITY

General Obligation Bond

\$3,905,000 Capital Improvement Refunding Bonds, Series 2020, dated July 16, 2020, due in annual installments ranging from \$315,000 to \$490,000 through September 1, 2030, with interest ranging from 2.00% to 5.00%, payable semi-annually.

\$ 3,620,000

Compensated Absences

Medical Care Facility employees are granted compensated absences under formulas and conditions specified in their respective personnel policies and/or contracts. The dollar amount of these vested rights, including related payroll taxes, amounted to \$230,104 at September 30, 2021.

Advance Refunding - Prior

During 2020, Benzie County issued \$3,905,000 in general obligation bonds with an issuance premium of \$680,498. These bonds had an interest range of 2.00% to 5.00%. The proceeds of these bonds were used to advance refund \$4,500,000 of outstanding Series 2013 Benzie County Building Authority General Obligation Limited Tax Bond with an interest range of 3.00% to 4.00%. The net proceeds of \$4,585,498 (after payment of \$86,197 in underwriting fees and other issuance costs). Those securities, along with the principal payment of \$354,028 related to September 1, 2020, for a total of \$4,939,526, were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the original bonds. As a result, the bonds are considered to be defeased, and the liability for the bonds has been removed from long-term debt. The advance refunding reduced total debt service payments over the next 10 years by approximately \$645,000, which represents an economic gain of approximately \$545,000.

BENZIE COUNTY, MICHIGAN
NOTES TO FINANCIAL STATEMENTS

NOTE 6 - LONG-TERM OBLIGATIONS (continued)

COMPONENT UNIT - ROAD COMMISSION

Installment Loans

Installment payable to Finance Company, 3.49% interest rate, payable in monthly installments of \$2,875, secured by equipment.	\$ 180,212
Installment payable to Finance Company, 4.84% interest rate, payable in monthly installments of \$943, secured by equipment.	<u>48,564</u>
	<u><u>\$ 228,776</u></u>

Compensated Absences

In accordance with Road Commissions personnel policies and/or contracts negotiated with various employee groups of the County, individual employees have vested rights upon termination of employment to receive payment for unused vacation and sick leave under formulas and conditions specified in their respective personnel policies and/or contracts. The dollar amount of these vested rights, including related payroll taxes, amounted to \$88,831 for vacation and sick, at September 30, 2021.

The annual requirements to pay the debt principal and interest outstanding for the following bonds and installment loans are as follows:

Year Ending September 30,	Primary Government		Component Units			
	Business-type Activities		Medical Care Facility		Road Commission	
	Installment Loan		Bonds Payable		Installment Loans	
	Principal	Interest	Principal	Interest	Principal	Interest
2022	\$ 8,748	\$ -	\$ 315,000	\$ 146,800	\$ 37,846	\$ 7,970
2023	-	-	335,000	131,050	160,963	5,770
2024	-	-	360,000	114,300	29,967	565
2025	-	-	385,000	96,300	-	-
2026	-	-	405,000	80,900	-	-
2027-2030	-	-	1,820,000	186,800	-	-
	<u>\$ 8,748</u>	<u>\$ -</u>	<u>\$ 3,620,000</u>	<u>\$ 756,150</u>	<u>\$ 228,776</u>	<u>\$ 14,305</u>

BENZIE COUNTY, MICHIGAN
NOTES TO FINANCIAL STATEMENTS

NOTE 7 - PROPERTY TAXES AND TAX RECEIVABLE

The County property tax is levied each December 1 and July 1 on the taxable valuation of property located in the County as of the preceding December 31. Unpaid property taxes are considered to be delinquent as of March 1 of the year after the tax was levied.

The County's Winter 2020 and Summer 2021 ad valorem taxes were levied and collectible on December 1, 2020 and July 1, 2021, respectively. It is the County's policy to recognize revenues from the tax levy in the year when the proceeds of the levy are budgeted and made available for the financing of County operations. As a result, the County's Winter 2020 and Summer 2021 tax levies have been recognized as revenue in the current fiscal year. The 2020 and 2021 taxable value of Benzie County amounted to \$1,361,698,213 and \$1,422,610,214 respectively, on which ad valorem taxes levied for County general operating purposes consisted of 3.3808 mills for Summer 2021. Benzie County has levied 0.7864 mills for ambulance operations, 0.0970 mills for animal control, 0.1242 mills for conservation district operations, 0.8790 mills for jail operations, 0.3586 mills for Medical Care Facility operations, 0.6350 mills for Medical Care Facility debt service, 0.0979 mills for TNT Officer, 0.9944 mills for roads, 0.8412 mills for Commission on Aging, 0.1789 mills for school resource officer, and 0.1000 mills for veterans relief.

By resolution of the Board of Commissioners and agreement with various taxing authorities, the County purchased at face value the real property taxes receivable returned delinquent on March 1, 2021. Subsequent collections of delinquent taxes receivable, plus interest thereon and investment earnings, are used to repay the funds distributed by the Delinquent Tax Revolving Fund. This activity is accounted for in the Delinquent Tax Revolving (Enterprise) Fund.

NOTE 8 - EMPLOYEE RETIREMENT SYSTEMS

Defined Benefit Pension Plan

PRIMARY GOVERNMENT

Plan Description

The County participates in the Municipal Employees' Retirement System (MERS) of Michigan. MERS is an agent multiple-employer, statewide public employee pension plan established by the Michigan's 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 MERS website at www.mersofmich.com.

Summary of Significant Accounting Policies

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

**BENZIE COUNTY, MICHIGAN
NOTES TO FINANCIAL STATEMENTS**

NOTE 8 - EMPLOYEE RETIREMENT SYSTEMS (continued)

Defined Benefit Pension Plan (continued)

PRIMARY GOVERNMENT (continued)

Benefits Provided

Benefits provided by the County's plan vary by division, as summarized in the following table:

	Courthouse Employees	Sheriff Department	Elected Officials	Commissioners	Nonunion Nonelected
Open or closed to new hires	Closed	Closed	Closed	Closed	Closed
Benefit multiplier	2.50% Multiplier (80% max)	2.50% Multiplier (80% max)	2.50% Multiplier (80% max)	2.25% Multiplier (80% max)	2.50% Multiplier (80% max)
Normal retirement age	60	60	60	60	60
Vesting	8 years	8 years	8 years	8 years	8 years
Early retirement (unreduced)	-	25 & Out	Age 55/25 years of service	-	-
Early retirement (reduced)	Age 50/25 years of service; Age 55/15 years of service	Age 55/15 years of service	Age 50/25 years of service; Age 55/15 years of service	Age 50/25 years of service; Age 55/15 years of service	Age 50/25 years of service; Age 55/15 years of service
Final average compensation (FAC)	5 years	5 years	5 years	5 years	5 years
Employee contributions	6.00%	6.00%	6.00%	6.00%	6.00%
Act 88	Yes	Yes	Yes	Yes	Yes

	Courthouse Employees	EMS Union	COAM	Sheriff after 10/01/11	COAM after 10/01/11
Open or closed to new hires	Closed	Open	Closed	Closed	Open
Benefit multiplier	2.00% Multiplier (no max)	2.50% Multiplier (80% max)	2.50% Multiplier (80% max)	2.00% Multiplier (no max)	2.00% Multiplier (no max)
Normal retirement age	60	60	60	60	60
Vesting	10 years	8 years	8 years	10 years	10 years
Early retirement (unreduced)	Age 55/25 years of service	-	25 & Out	Age 55/25 years of service	Age 55/25 years of service
Early retirement (reduced)	Age 50/25 years of service; Age 55/15 years of service	Age 50/25 years of service; Age 55/15 years of service	Age 55/15 years of service	Age 50/25 years of service; Age 55/15 years of service	Age 50/25 years of service; Age 55/15 years of service
Final average compensation (FAC)	5 years	5 years	5 years	5 years	5 years
Employee contributions	6.00%	6.00%	6.00%	6.00%	6.00%
Act 88	Yes	Yes	Yes	Yes	Yes

**BENZIE COUNTY, MICHIGAN
NOTES TO FINANCIAL STATEMENTS**

NOTE 8 - EMPLOYEE RETIREMENT SYSTEMS (continued)

Defined Benefit Pension Plan (continued)

PRIMARY GOVERNMENT (continued)

Benefits Provided (continued)

The plan provides certain retirement, disability, and death benefits to plan members and beneficiaries. Public Act 427 of 1984, as amended, established and amends the benefit provisions of the participants in MERS. The MERS plan covers all eligible full-time general employees in ten divisions. Nine divisions are closed to new hires; one division is open to new hires.

Benefit terms, within the parameters established by MERS, are generally established and amended by authority of the Board of Directors and the County's Board of Commissioners, generally after negotiations of the terms with the affected unions.

At the December 31, 2020, valuation date, the following employees were covered by the benefit terms:

Inactive plan members or beneficiaries currently receiving benefits	97
Inactive plan members entitled to but not yet receiving benefits	81
Active members	<u>85</u>
	<u><u>263</u></u>

Contributions

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

Payable to the Pension Plan

At September 30, 2021, there were no amount outstanding by the County for contributions to the pension plan required for the year ended September 30, 2021.

BENZIE COUNTY, MICHIGAN
NOTES TO FINANCIAL STATEMENTS

NOTE 8 - EMPLOYEE RETIREMENT SYSTEMS (continued)

Defined Benefit Pension Plan (continued)

PRIMARY GOVERNMENT (continued)

Net Pension Liability

The County's net pension liability was measured as of December 31, 2020, and the total pension liability used to calculate the net pension liability was determined by an annual actuarial valuation as of that date. Changes in the net pension liability during the measurement year were as follows:

	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
	(a)	(b)	(a)-(b)
Balances at December 31, 2019	\$ 20,693,930	\$ 13,576,736	\$ 7,117,194
Changes for the year			
Service cost	452,617	-	452,617
Interest on total pension liability	1,544,257	-	1,544,257
Difference between expected and actual experience	506,093	-	506,093
Changes in assumptions	761,920	-	761,920
Employer contributions	-	772,830	(772,830)
Employee contributions	-	409,544	(409,544)
Net investment income	-	1,971,438	(1,971,438)
Benefit payments, including employee refunds	(1,202,165)	(1,202,165)	-
Administrative expense	-	(27,606)	27,606
Net changes	2,062,722	1,924,041	138,681
Balances at December 31, 2020	\$ 22,756,652	\$ 15,500,777	\$ 7,255,875

BENZIE COUNTY, MICHIGAN
NOTES TO FINANCIAL STATEMENTS

NOTE 8 - EMPLOYEE RETIREMENT SYSTEMS (continued)

Defined Benefit Pension Plan (continued)

PRIMARY GOVERNMENT (continued)

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

For the year ended September 30, 2021, the County recognized pension expense of \$996,395. The County reported deferred outflows and inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences in experience	\$ 384,593	\$ -
Differences in assumptions	732,239	-
Net difference between projected and actual earnings on pension plan investments	-	677,946
Contributions subsequent to the measurement date*	<u>754,676</u>	<u>-</u>
Total	<u><u>\$ 1,871,508</u></u>	<u><u>\$ 677,946</u></u>

* The amount reported as deferred outflows of resources resulting from contributions subsequent to the measurement date will be recognized as a reduction in the net pension liability for the year ending September 30, 2022.

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

<u>Year Ending September 30,</u>	<u>Pension Expense</u>
2022	\$ 552,308
2023	399,848
2024	(324,987)
2025	(188,283)

BENZIE COUNTY, MICHIGAN
NOTES TO FINANCIAL STATEMENTS

NOTE 8 - EMPLOYEE RETIREMENT SYSTEMS (continued)

Defined Benefit Pension Plan (continued)

PRIMARY GOVERNMENT (continued)

Actuarial Assumptions

The total pension liability in the December 31, 2020 annual actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation: 2.5%

Salary increases: 3.00% in the long-term plus a percentage based on age related scale to reflect merit, longevity, and promotional pay increases.

Investment rate of return: 7.35%, net of investment expenses, including inflation.

The valuation incorporates fully generational mortality. The base mortality tables used are constructed as noted and are based on amount weighted sex distinct rates. Pre-retirement mortality - 1. the Pub-2010 Juvenile Mortality Tables, 2. the Pub-2010 Employee Mortality Tables, and 3. the Pub-2010 Healthy Retiree Tables. Non-disabled retired plan members and beneficiaries - 1. 106% of the Pub-2010 Juvenile Mortality Tables, 2. 106% of the Pub-2010 Employee Mortality Tables, and 3. 106% of the Pub-2010 Healthy Retiree Tables. Disabled retired plan members - 1. the Pub-2010 Juvenile Mortality Tables, 2. PubNS-2010 Disabled Retiree Tables. The actuarial assumptions used in the valuation were based on the results of the 2009-2013 Five-Year Experience Study.

Discount Rate

The discount rate used to measure the total pension liability is 7.60%. 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.

Changes in Assumptions

The actuarial assumptions were changed during the year as follows:

Increase in merit and longevity pay assumption.

Projected Cash Flows

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.

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.

BENZIE COUNTY, MICHIGAN
NOTES TO FINANCIAL STATEMENTS

NOTE 8 - EMPLOYEE RETIREMENT SYSTEMS (continued)

Defined Benefit Pension Plan (continued)

PRIMARY GOVERNMENT (continued)

Projected Cash Flows (continued)

The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return	Expected Money-Weighted Rate of Return
Global Equity	60.00%	5.25%	3.15%
Global Fixed Income	20.00%	1.25%	0.25%
Private Investments	20.00%	7.25%	1.45%
	<u>100.00%</u>		
Inflation			2.50%
Administrative expenses netted above			<u>0.25%</u>
Investment rate of return			<u>7.60%</u>

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the net pension liability of the County, calculated using the discount rate of 7.60%, as well as what the County's net pension liability would be using a discount rate that is 1% lower 6.60% or 1% higher 8.60% than the current rate.

	1% Decrease	Current Discount Rate	1% Increase
Net pension liability	\$ 10,024,498	\$ 7,255,875	\$ 4,948,575

COMPONENT UNITS - MEDICAL CARE FACILITY, ROAD COMMISSION AND TRANSPORTATION AUTHORITY.

The Medical Care Facility, Road Commission, and Transportation Authority (component units) have separate defined benefit retirement plans from the County (Primary Government). Details applicable to their plans are readily available in their separately issued financial statements and are not duplicated here in accordance with GASB Statement No. 61. It appears actuarially determined contribution requirements have been met for the fiscal year presented.

BENZIE COUNTY, MICHIGAN
NOTES TO FINANCIAL STATEMENTS

NOTE 8 - EMPLOYEE RETIREMENT SYSTEMS (continued)

Defined Contribution Pension Plan

PRIMARY GOVERNMENT

As of January 1, 2020, the County established a defined contribution pension plan through the Michigan Municipal Employees' Retirement System. All employees hired after January 1, 2020, are covered under the defined contribution plan.

The plan is administered by the Michigan Municipal Employees' Retirement System. Contributions are determined, and may be amended, by an employment agreement requiring employee contributions of 6% and employer contributions between 2% and 7% of covered payroll, depending on years of service.

The County's contributions to the plan were \$11,493 for the year ended September 30, 2021. The County's employees contributed \$28,980 to the defined contribution plan for the year ended September 30, 2021.

COMPONENT UNIT - TRANSPORTATION AUTHORITY

The Transportation Authority (component unit) has a separate defined contribution retirement plan from the County (Primary Government). Details applicable to their plan are readily available in their separately issued financial statements and are not duplicated here in accordance with GASB Statement No. 61.

NOTE 9 - OTHER POST-EMPLOYMENT BENEFITS

COMPONENT UNIT - ROAD COMMISSION

The Road Commission (component unit) has a defined contribution other post-employment benefits plan. Details applicable to their plan are readily available in their separately issued financial statements and are not duplicated here in accordance with GASB Statement No. 61. It appears actuarially determined contribution requirements have been met for the fiscal year presented.

NOTE 10 - RISK MANAGEMENT

PRIMARY GOVERNMENT AND COMPONENT UNITS (EXCEPT MEDICAL CARE FACILITY, ROAD COMMISSION, AND TRANSPORTATION AUTHORITY)

The County is a voluntary member of the Michigan Municipal Risk Management Authority, which is organized under Public Act 138 of 1982, as amended as a governmental group self-insurance pool. Public Act 138 authorizes local units of government to exercise jointly any power, privilege, or authority which each might exercise separately. The Authority administers a risk management fund providing the County with protection for general liability, vehicle physical damage, property damage, and losses due to crime. In the event 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 assessment to make up the deficiency. The County has not been informed of any special assessments being required.

BENZIE COUNTY, MICHIGAN
NOTES TO FINANCIAL STATEMENTS

NOTE 10 - RISK MANAGEMENT (continued)

PRIMARY GOVERNMENT AND COMPONENT UNITS (EXCEPT MEDICAL CARE FACILITY, ROAD COMMISSION, AND TRANSPORTATION AUTHORITY) (continued)

The County also participates in a pool, the Michigan Counties Workers' Compensation Fund, with other municipalities for workers' compensation losses. The pool is organized under Public Act 317 of 1969, as amended. In the event 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 assessment to make up the deficiency. The County has not been informed of any special assessments being required.

COMPONENT UNITS - MEDICAL CARE FACILITY, ROAD COMMISSION, AND TRANSPORTATION AUTHORITY

The Medical Care Facility, Road Commission, and Transportation Authority (component units) have their own coverages for risk management as disclosed in their readily available, separately issued financial statements.

NOTE 11 - CONTINGENT LIABILITIES

PRIMARY GOVERNMENT

The County from time to time is named as a defendant in lawsuits requesting damages of various amounts. 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.

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

DISCRETELY PRESENTED COMPONENT UNITS

Road Commission and Transportation Authority

The Road Commission and Transportation Authority have their own contingent liabilities disclosures in their readily available, separately issued financial statements.

NOTE 12 - RESTRICTED NET POSITION

Restrictions of net position shown in the government-wide financial statements indicate that restrictions imposed by the funding source or some other outside source which precludes their use for unrestricted purposes.

BENZIE COUNTY, MICHIGAN
NOTES TO FINANCIAL STATEMENTS

NOTE 12 - RESTRICTED NET POSITION (continued)

The following are the various net position restrictions as of September 30, 2021:

PRIMARY GOVERNMENT	
Governmental Activities	
Restricted	
Public safety	
Seasonal road patrol	\$ 36,061
Marine patrol	2,838
Snowmobile patrol	13,045
School resource officer	98,280
Animal control	130,419
Jail operations	49,382
Homeland security	1,630
911 emergency service	495,191
Building department	80,536
Dispatcher training	10,603
Local corrections officer training	6,680
Sheriff forfeiture	1
Benzie criminal justice system	2,040
	<hr/>
Total public safety	926,706
	<hr/>
Health and welfare	
Veteran activities	22,638
Aging activities	217,895
Housing activities	842,649
Child Care	91,616
Soldiers' relief	70,345
	<hr/>
Total health and welfare	1,245,143
	<hr/>
Other purposes	
Remonumentation	21,361
Clerk	64,951
Building authority	5,144
CARES Act	407,883
Friend of the court	88,019
Light house	11,039
Betsy Valley trail	5,921
GIS Information System	9,911
Register of Deeds	125,875
Law library	56
Family court	54,913
Indigent defense	494
Juvenile justice	158
Solid waste/recycling	244,192
Soil erosion	39,684
	<hr/>
Total other purposes	1,079,601
	<hr/>
Capital projects	10,799
	<hr/>
TOTAL PRIMARY GOVERNMENT	<u><u>\$ 3,262,249</u></u>
COMPONENT UNITS	
Medical Care Facility	
Restricted	
Debt service	<u><u>\$ 622,005</u></u>

BENZIE COUNTY, MICHIGAN
NOTES TO FINANCIAL STATEMENTS

NOTE 13 - DETAILS OF FUND BALANCE CLASSIFICATIONS

The following are the fund balance constraints as of September 30, 2021:

	General Fund	Jail Operations	Commission on Aging	Nonmajor Governmental Funds	Total
Fund balances					
Nonspendable					
Loans receivable	\$ -	\$ -	\$ -	\$ 768,315	\$ 768,315
Restricted					
General government					
Remonumentation	-	-	-	21,361	21,361
Clerk	-	-	-	64,951	64,951
Building authority	-	-	-	5,144	5,144
CARES Act	-	-	-	407,883	407,883
GIS Information System	-	-	-	9,911	9,911
Register of Deeds	-	-	-	125,875	125,875
Judicial					
Friend of the court	-	-	-	88,019	88,019
Law library	-	-	-	56	56
Family court	-	-	-	54,913	54,913
Indigent defense	-	-	-	494	494
Juvenile justice	-	-	-	158	158
Public safety					
Seasonal road patrol	-	-	-	36,061	36,061
Marine patrol	-	-	-	2,838	2,838
Snowmobile patrol	-	-	-	13,045	13,045
School resource officer	-	-	-	98,280	98,280
Animal control	-	-	-	130,419	130,419
Jail operations	-	49,382	-	-	49,382
Homeland security	-	-	-	1,630	1,630
911 emergency service	-	-	-	495,191	495,191
Building department	-	-	-	80,536	80,536
Dispatcher training	-	-	-	10,603	10,603
Local corrections officer training	-	-	-	6,680	6,680
Sheriff forfeiture	-	-	-	1	1
Benzie criminal justice system	-	-	-	2,040	2,040
Public Works					
Solid Waste/Recycling	-	-	-	244,192	244,192
Soil Erosion	-	-	-	39,684	39,684
Health and welfare					
Veteran activities	-	-	-	22,638	22,638
Aging activities	-	-	217,895	-	217,895
Housing activities	-	-	-	74,334	74,334
Child Care - DHS	-	-	-	91,616	91,616
Soldiers' relief	-	-	-	70,345	70,345
Recreation and culture					
Betsy Valley Trail Management	-	-	-	5,921	5,921
Light house	-	-	-	11,039	11,039
Capital projects	-	-	-	10,799	10,799
Committed					
TNT Officer	-	-	-	11,566	11,566
Equipment replacement	-	-	-	67,473	67,473
Assigned					
Sheriff's K-9	-	-	-	38,042	38,042
Benzie Co. Sheriff Reserve's	-	-	-	12	12
Benzie Co. Dive Team	-	-	-	1,208	1,208
Benzie Co. Kids	-	-	-	4,617	4,617
Parks and Recreation Ice Rink	-	-	-	2,792	2,792
Debt service	-	-	-	144,540	144,540
Capital projects	-	-	-	307,615	307,615
Subsequent year expenditures	281,607	-	-	-	281,607
Unassigned	1,978,357	-	-	-	1,978,357
TOTAL FUND BALANCES	\$ 2,259,964	\$ 49,382	\$ 217,895	\$ 3,572,837	\$ 6,100,078

BENZIE COUNTY, MICHIGAN
NOTES TO FINANCIAL STATEMENTS

NOTE 14 - RESTATEMENTS

Beginning net position for business-type activities and discretely presented component units have been adjusted to reclassify certain activities of the County as noted below:

Description of Restatement	Business-type Activities	Discretely Presented Component Units
Beginning net position from PY FS	\$ 18,547,022	\$ 24,627,642
Reclassify Medical Care Facility Fund to discretely presented component unit - Medical Care Facility	<u>(11,637,708)</u>	<u>11,637,708</u>
Beginning net position, as restated	<u>\$ 6,909,314</u>	<u>\$ 36,265,350</u>

The County adopted the provisions of GASB Statement No. 84, *Fiduciary Activities*, in the current year. As a result of this change, beginning net position of the custodial funds was increased by \$490,979.

NOTE 15 - UPCOMING ACCOUNTING PRONOUNCEMENTS

In June 2017, the GASB issued Statement No. 87, *Leases*. This Statement will increase the usefulness of government's financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. The County is currently evaluating the impact this standard will have on the financial statements when adopted during the 2022 fiscal year.

In May 2019, the GASB issued Statement No. 91, *Conduit Debt Obligations*. This Statement will improve financial reporting by eliminating the existing option for issuers to report conduit debt obligations as their own liabilities, thereby ending significant diversity in practice. The clarified definition will resolve stakeholders' uncertainty as to whether a given financing is, in fact, a conduit debt obligation. Requiring issuers to recognize liabilities associated with additional commitments extended by issuers and to recognize assets and deferred inflows of resources related to certain arrangements associated with conduit debt obligations also will eliminate diversity, thereby improving comparability in reporting by issuers. Revised disclosure requirements will provide financial statement users with better information regarding the commitments issuers extend and the likelihood that they will fulfill those commitments. That information will inform users of the potential impact of such commitments on the financial resources of issuers and help users assess issuers' roles in conduit debt obligations. The County is currently evaluating the impact this standard will have on the financial statements when adopted during the 2023 fiscal year.

BENZIE COUNTY, MICHIGAN
NOTES TO FINANCIAL STATEMENTS

NOTE 15 - UPCOMING ACCOUNTING PRONOUNCEMENTS (continued)

In May 2020, the GASB issued Statement No. 96, *Subscription-based Information Technology Arrangements*. This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset -an intangible asset- and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, *Leases*, as amended. The County is currently evaluating the impact this standard will have on the financial statements when adopted during the 2023 fiscal year.

NOTE 16 - UNCERTAINTIES

The extent of the impact of COVID-19 on the County's operational and financial performance will depend on certain developments, including the duration and spread of the outbreak, impact on services, employees, and vendors, all of which are uncertain and cannot be predicted. At this point, the extent to which COVID-19 may impact the financial condition and results of operations is uncertain.

NOTE 17 - CHANGE IN ACCOUNTING PRINCIPLES

GASB Statement No. 84, *Fiduciary Activities*, establishes criteria for identifying fiduciary activities for all state and local governments, focusing on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries for whom a fiduciary relationship exists. An activity meeting the criteria should be reported in a fiduciary fund in the basic financial statements. Governments with activities meeting the criteria should present a statement of fiduciary net position and a statement of changes in fiduciary net position. The County has four funds that meet the criteria (general custodial, library penal fines, sheriff's inmate trust, and Benzie-Leelanau District Health Department activities). See Note 14 for the impact of the adoption of GASB Statement No. 84.

REQUIRED SUPPLEMENTARY INFORMATION

**BENZIE COUNTY, MICHIGAN
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
YEAR ENDED SEPTEMBER 30, 2021**

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Amended	Actual	
REVENUES				
Taxes and penalties	\$ 4,810,200	\$ 4,894,204	\$ 5,033,940	\$ 139,736
Licenses and permits	41,675	41,675	36,508	(5,167)
Intergovernmental - Federal/State	913,931	996,035	954,135	(41,900)
Charges for services	671,695	672,695	860,007	187,312
Fines and forfeits	2,700	2,700	3,242	542
Investment earnings and rents	99,481	99,481	39,208	(60,273)
Other	54,175	65,859	154,508	88,649
TOTAL REVENUES	6,593,857	6,772,649	7,081,548	308,899
EXPENDITURES				
Current				
General government				
Board of Commissioners	97,450	108,150	97,729	10,421
Administrator	195,248	210,268	194,112	16,156
Clerk	229,098	229,098	190,814	38,284
Treasurer	168,622	174,122	164,153	9,969
Equalization	162,071	157,070	145,074	11,996
Cooperative extension	54,893	54,893	53,877	1,016
Elections	36,100	20,911	16,592	4,319
Building and grounds	194,270	216,682	214,559	2,123
Technology support	67,950	69,750	61,840	7,910
Central services	52,250	56,356	55,590	766
Surveyor	2,000	2,000	1,200	800
Legal and contracted services	134,000	118,237	103,889	14,348
Total general government	1,393,952	1,417,537	1,299,429	118,108
Judicial				
Circuit court	356,195	378,485	335,591	42,894
District court	491,263	491,265	466,452	24,813
Friend of the court	141,525	141,525	95,520	46,005
Juvenile division	56,560	56,560	45,857	10,703
Prosecuting attorney	335,831	349,672	340,150	9,522
Total judicial	1,381,374	1,417,507	1,283,570	133,937
Public safety				
Sheriff	999,250	1,014,403	998,278	16,125
Sheriff secondary road patrol	75,701	76,430	76,400	30
Zero tolerance	56,211	82,716	82,709	7
Emergency management	52,958	54,238	45,249	8,989
Total public safety	1,184,120	1,227,787	1,202,636	25,151

**BENZIE COUNTY, MICHIGAN
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE (continued)
YEAR ENDED SEPTEMBER 30, 2021**

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Amended	Actual	
EXPENDITURES (continued)				
Current (continued)				
Public works				
Drain commission	\$ 9,650	\$ 9,125	\$ 7,784	\$ 1,341
Airport authority	12,000	12,000	12,000	-
Total public works	21,650	21,125	19,784	1,341
Health and welfare				
Health department	248,343	260,578	259,578	1,000
Department of Human Services	1,300	1,300	-	1,300
Medical examiner	75,500	77,500	67,600	9,900
Mental health board	171,907	171,907	168,512	3,395
Total health and welfare	497,050	511,285	495,690	15,595
Community and economic development				
Register of deeds	159,071	160,071	153,631	6,440
Economic Development Corporation	-	1,000	1,000	-
Total community and economic development	159,071	161,071	154,631	6,440
Recreation and culture				
Parks and recreation	7,500	7,500	4,099	3,401
Other				
Medical insurance	660,383	661,085	661,085	-
Unemployment insurance	7,500	7,272	1,251	6,021
Worker's comp insurance	46,000	53,797	53,797	-
Insurance and bonds	116,376	146,617	145,205	1,412
Social security	182,125	187,152	187,152	-
Retirement benefits	407,255	722,059	676,032	46,027
Intergovernmental cooperation	53,125	55,755	55,755	-
Other	2,500	2,500	2,318	182
Total other	1,475,264	1,836,237	1,782,595	53,642
TOTAL EXPENDITURES	6,119,981	6,600,049	6,242,434	357,615
EXCESS OF REVENUES OVER EXPENDITURES	473,876	172,600	839,114	666,514

**BENZIE COUNTY, MICHIGAN
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE (continued)
YEAR ENDED SEPTEMBER 30, 2021**

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Amended</u>	<u>Actual</u>	
OTHER FINANCING SOURCES (USES)				
Transfers in	\$ 168,413	\$ 552,248	\$ 164,690	\$ (387,558)
Transfers out	<u>(780,968)</u>	<u>(945,521)</u>	<u>(813,095)</u>	<u>132,426</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(612,555)</u>	<u>(393,273)</u>	<u>(648,405)</u>	<u>(255,132)</u>
NET CHANGE IN FUND BALANCE	(138,679)	(220,673)	190,709	411,382
Fund balance, beginning of year	<u>2,069,255</u>	<u>2,069,255</u>	<u>2,069,255</u>	<u>-</u>
Fund balance, end of year	<u><u>\$ 1,930,576</u></u>	<u><u>\$ 1,848,582</u></u>	<u><u>\$ 2,259,964</u></u>	<u><u>\$ 411,382</u></u>

**BENZIE COUNTY, MICHIGAN
JAIL OPERATIONS FUND
BUDGETARY COMPARISON SCHEDULE
YEAR ENDED SEPTEMBER 30, 2021**

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
REVENUES				
Taxes	\$ 1,200,013	\$ 1,200,013	\$ 1,200,842	\$ 829
Intergovernmental	40,325	40,325	40,033	(292)
Charges for services	62,216	62,216	49,838	(12,378)
Other	9,500	12,642	29,079	16,437
TOTAL REVENUES	1,312,054	1,315,196	1,319,792	4,596
EXPENDITURES				
Current				
Public safety	1,712,813	1,752,555	1,712,690	39,865
Debt service	-	-	3,214	(3,214)
TOTAL EXPENDITURES	1,712,813	1,752,555	1,715,904	36,651
EXCESS OF REVENUES (UNDER) EXPENDITURES	(400,759)	(437,359)	(396,112)	41,247
OTHER FINANCING SOURCES				
Transfer in	400,759	409,759	396,296	(13,463)
NET CHANGE IN FUND BALANCE	-	(27,600)	184	27,784
Fund balance, beginning of year	49,198	49,198	49,198	-
Fund balance, end of year	\$ 49,198	\$ 21,598	\$ 49,382	\$ 27,784

**BENZIE COUNTY, MICHIGAN
COMMISSION ON AGING FUND
BUDGETARY COMPARISON SCHEDULE
YEAR ENDED SEPTEMBER 30, 2021**

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
Taxes	\$ 1,157,440	\$ 1,157,440	\$ 1,149,092	\$ (8,348)
Intergovernmental	-	-	1,634	1,634
Investment earnings (loss) and rents	-	-	(2,301)	(2,301)
TOTAL REVENUES	<u>1,157,440</u>	<u>1,157,440</u>	<u>1,148,425</u>	<u>(9,015)</u>
EXPENDITURES				
Current				
Health and welfare	<u>1,157,440</u>	<u>1,258,040</u>	<u>1,257,977</u>	<u>63</u>
NET CHANGE IN FUND BALANCE	-	(100,600)	(109,552)	(8,952)
Fund balance, beginning of year	<u>327,447</u>	<u>327,447</u>	<u>327,447</u>	<u>-</u>
Fund balance, end of year	<u>\$ 327,447</u>	<u>\$ 226,847</u>	<u>\$ 217,895</u>	<u>\$ (8,952)</u>

**BENZIE COUNTY, MICHIGAN
ARPA GRANT FUND
BUDGETARY COMPARISON SCHEDULE
YEAR ENDED SEPTEMBER 30, 2021**

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
EXPENDITURES				
Current	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	-	-	-
Fund balance, beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, end of year	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

BENZIE COUNTY, MICHIGAN
BENZIE COUNTY PENSION PLAN
SCHEDULE OF CHANGES IN EMPLOYER NET PENSION LIABILITY AND RELATED RATIOS
LAST SEVEN FISCAL YEARS (ULTIMATELY TEN FISCAL YEARS WILL BE DISPLAYED)
(AMOUNTS WERE DETERMINED AS OF 12/31 OF EACH FISCAL YEAR)

	2020	2019	2018	2017	2016	2015	2014
Total Pension Liability							
Service cost	\$ 452,617	\$ 449,256	\$ 457,679	\$ 424,054	\$ 367,231	\$ 372,988	\$ 363,227
Interest	1,544,257	1,497,227	1,435,346	1,384,197	1,340,551	1,215,689	1,151,131
Changes of benefit terms	-	(2,687)	-	-	(110,144)	-	-
Difference between expected and actual experience	506,093	141,592	(55,658)	(206,334)	(153,120)	469,454	-
Changes of assumptions	761,920	672,874	-	-	-	826,589	-
Benefit payments, including employee refunds	(1,202,165)	(1,110,094)	(1,009,175)	(949,620)	(905,095)	(816,063)	(657,350)
Other	-	-	(1)	-	-	2	-
Net Change in Total Pension Liability	2,062,722	1,648,168	828,191	652,297	539,423	2,068,659	857,008
Total Pension Liability, beginning	20,693,930	19,045,762	18,217,571	17,565,274	17,025,851	14,957,192	14,100,184
Total Pension Liability, ending	<u>\$ 22,756,652</u>	<u>20,693,930</u>	<u>\$ 19,045,762</u>	<u>\$ 18,217,571</u>	<u>\$ 17,565,274</u>	<u>\$ 17,025,851</u>	<u>\$ 14,957,192</u>
Plan Fiduciary Net Position							
Contributions - employer	\$ 772,830	719,385	\$ 774,966	\$ 603,227	\$ 547,413	\$ 643,589	\$ 670,851
Contributions - employee	409,544	260,514	247,199	234,271	133,061	86,789	75,158
Net investment income (loss)	1,971,438	1,644,459	(502,865)	1,489,809	1,169,835	(160,875)	621,978
Benefit payments, including employee refunds	(1,202,165)	(1,110,094)	(1,009,175)	(949,620)	(905,095)	(816,063)	(657,350)
Administrative expense	(27,606)	(28,361)	(24,590)	(23,573)	(23,099)	(23,326)	(28,289)
Net Change in Plan Fiduciary Net Position	1,924,041	1,485,903	(514,465)	1,354,114	922,115	(269,886)	682,348
Plan Fiduciary Net Position, beginning	13,576,736	12,090,833	12,605,298	11,251,184	10,329,069	10,598,955	9,904,015
Plan Fiduciary Net Position, ending	<u>\$ 15,500,777</u>	<u>\$ 13,576,736</u>	<u>\$ 12,090,833</u>	<u>\$ 12,605,298</u>	<u>\$ 11,251,184</u>	<u>\$ 10,329,069</u>	<u>\$ 10,586,363</u>
County's Net Pension Liability	<u>\$ 7,255,875</u>	<u>\$ 7,117,194</u>	<u>\$ 6,954,929</u>	<u>\$ 5,612,273</u>	<u>\$ 6,314,090</u>	<u>\$ 6,696,782</u>	<u>\$ 4,370,829</u>
Plan Fiduciary Net Position as a percentage of the Net Pension Liability	68%	66%	63%	69%	64%	61%	71%
Covered payroll	\$ 4,062,856	\$ 4,151,050	\$ 4,082,032	\$ 3,717,011	\$ 3,493,504	\$ 3,667,165	\$ 3,514,717
County's Net Pension Liability as a percentage of covered payroll	179%	171%	170%	151%	181%	183%	124%

**BENZIE COUNTY, MICHIGAN
 BENZIE COUNTY PENSION PLAN
 SCHEDULE OF EMPLOYER CONTRIBUTIONS
 LAST SEVEN FISCAL YEARS (ULTIMATELY TEN FISCAL YEARS WILL BE DISPLAYED)
 (AMOUNTS WERE DETERMINED AS OF 9/30 OF EACH FISCAL YEAR)**

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Actuarially determined contributions	\$ 348,816	\$ 646,236	\$ 637,012	\$ 603,227	\$ 547,413	\$ 643,589	\$ 643,589
Contributions in relation to the actuarially determined contribution	<u>579,616</u>	<u>733,236</u>	<u>717,012</u>	<u>603,227</u>	<u>547,413</u>	<u>643,589</u>	<u>670,851</u>
Contribution deficiency (excess)	<u><u>\$ (230,800)</u></u>	<u><u>\$ (87,000)</u></u>	<u><u>\$ (80,000)</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ (27,262)</u></u>
Covered payroll	\$ 3,993,443	\$ 4,352,359	\$ 4,082,032	\$ 3,717,011	\$ 3,493,504	\$ 3,667,165	\$ 3,667,165
Contributions as a percentage of covered payroll	15%	17%	18%	16%	16%	18%	18%

BENZIE COUNTY, MICHIGAN
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
YEAR ENDED SEPTEMBER 30, 2021

NOTE 1 - EXCESS OF EXPENDITURES OVER APPROPRIATIONS

The County's budgeted expenditures in the General and major Special Revenue Funds have been shown at the functional classification level. The approved budgets of the County have been adopted at the department level for the General Fund and the total expenditure level for the Special Revenue Funds.

During the year ended September 30, 2021, the County incurred expenditures in various Special Revenue funds in excess of the amounts appropriated as follows:

	<u>Amounts Appropriated</u>	<u>Amounts Expended</u>	<u>Variance</u>
Friend of the Court	\$ -	\$ 15	\$ 15
CDBG Housing Grant	34,025	38,369	4,344

NOTE 2 - BENZIE COUNTY PENSION PLAN

Changes of benefits terms: There were no significant changes in benefit terms in plan year 2020.

Changes of assumptions: Increases in merit and longevity pay assumptions.

OTHER SUPPLEMENTARY INFORMATION

**BENZIE COUNTY, MICHIGAN
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
SEPTEMBER 30, 2021**

	Special		
	Sheriff's K-9	TNT Officer	Benzie Co. Sheriff Reserve's
ASSETS			
Cash and investments	\$ 38,042	\$ 15,214	\$ 12
Accounts receivable	-	1,688	-
Loans receivable	-	-	-
Due from other governmental units	-	-	-
TOTAL ASSETS	\$ 38,042	\$ 16,902	\$ 12
LIABILITIES			
Accounts payable	\$ -	\$ 2,907	\$ -
Accrued liabilities	-	2,429	-
Due to other funds	-	-	-
TOTAL LIABILITIES	-	5,336	-
FUND BALANCES			
Nonspendable	-	-	-
Restricted	-	-	-
Committed	-	11,566	-
Assigned	38,042	-	12
TOTAL FUND BALANCES	38,042	11,566	12
TOTAL LIABILITIES AND FUND BALANCES	\$ 38,042	\$ 16,902	\$ 12

Revenue

Benzie Co. Dive Team	Benzie Co. Kids	Friend of the Court	Seasonal Road Patrol	Marine Patrol	Snowmobile Patrol
\$ 1,208	\$ 4,617	\$ 88,019	\$ 36,292	\$ 4,006	\$ 13,163
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 1,208</u>	<u>\$ 4,617</u>	<u>\$ 88,019</u>	<u>\$ 36,292</u>	<u>\$ 4,006</u>	<u>\$ 13,163</u>
\$ -	\$ -	\$ -	\$ 231	\$ 1,049	118
-	-	-	-	119	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>231</u>	<u>1,168</u>	<u>118</u>
-	-	-	-	-	-
-	-	88,019	36,061	2,838	13,045
-	-	-	-	-	-
<u>1,208</u>	<u>4,617</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>1,208</u>	<u>4,617</u>	<u>88,019</u>	<u>36,061</u>	<u>2,838</u>	<u>13,045</u>
<u>\$ 1,208</u>	<u>\$ 4,617</u>	<u>\$ 88,019</u>	<u>\$ 36,292</u>	<u>\$ 4,006</u>	<u>\$ 13,163</u>

**BENZIE COUNTY, MICHIGAN
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET (continued)
SEPTEMBER 30, 2021**

	Special		
	School Resource Officer	Parks and Recreation Ice Rink	Airport Authority
ASSETS			
Cash and investments	\$ 100,376	\$ 2,792	\$ -
Accounts receivable	1,745	-	14,601
Loans receivable	-	-	-
Due from other governmental units	-	-	-
TOTAL ASSETS	\$ 102,121	\$ 2,792	\$ 14,601
LIABILITIES			
Accounts payable	\$ 1,881	\$ -	\$ -
Accrued liabilities	1,960	-	1,284
Due to other funds	-	-	13,317
TOTAL LIABILITIES	3,841	-	14,601
FUND BALANCES			
Nonspendable	-	-	-
Restricted	98,280	-	-
Committed	-	-	-
Assigned	-	2,792	-
TOTAL FUND BALANCES	98,280	2,792	-
TOTAL LIABILITIES AND FUND BALANCES	\$ 102,121	\$ 2,792	\$ 14,601

Revenue

Solid Waste/ Recycling	Betsie Valley Trail Management	Soil Erosion	Remonumentation Survey Grant	GIS Information System	Animal Control
\$ 240,347 6,688 - -	\$ 250 9,000 - 124,671	\$ 42,484 - - -	\$ 21,361 - - -	\$ 9,911 - - -	\$ 133,790 844 - -
<u>\$ 247,035</u>	<u>\$ 133,921</u>	<u>\$ 42,484</u>	<u>\$ 21,361</u>	<u>\$ 9,911</u>	<u>\$ 134,634</u>
\$ 874 1,969 -	\$ - - 128,000	\$ 2,800 - -	\$ - - -	\$ - - -	\$ 245 3,970 -
<u>2,843</u>	<u>128,000</u>	<u>2,800</u>	<u>-</u>	<u>-</u>	<u>4,215</u>
- 244,192 - -	- 5,921 - -	- 39,684 - -	- 21,361 - -	- 9,911 - -	- 130,419 - -
<u>244,192</u>	<u>5,921</u>	<u>39,684</u>	<u>21,361</u>	<u>9,911</u>	<u>130,419</u>
<u>\$ 247,035</u>	<u>\$ 133,921</u>	<u>\$ 42,484</u>	<u>\$ 21,361</u>	<u>\$ 9,911</u>	<u>\$ 134,634</u>

**BENZIE COUNTY, MICHIGAN
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET (continued)
SEPTEMBER 30, 2021**

	Special		
	Building Department	Register of Deeds Automation	Homeland Security
ASSETS			
Cash and investments	\$ 124,694	\$ 114,875	\$ 1,630
Accounts receivable	-	11,000	-
Loans receivable	-	-	-
Due from other governmental units	-	-	-
TOTAL ASSETS	<u>\$ 124,694</u>	<u>\$ 125,875</u>	<u>\$ 1,630</u>
LIABILITIES			
Accounts payable	\$ 44,158	\$ -	\$ -
Accrued liabilities	-	-	-
Due to other funds	-	-	-
TOTAL LIABILITIES	<u>44,158</u>	<u>-</u>	<u>-</u>
FUND BALANCES			
Nonspendable	-	-	-
Restricted	80,536	125,875	1,630
Committed	-	-	-
Assigned	-	-	-
TOTAL FUND BALANCES	<u>80,536</u>	<u>125,875</u>	<u>1,630</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 124,694</u>	<u>\$ 125,875</u>	<u>\$ 1,630</u>

Revenue					
911 Emergency Service	Dispatcher Training Grant	Local Corrections Officer Training	Sheriff Forfeiture	Benzie Criminal Justice Training	Law Library
\$ 360,593	\$ 10,692	\$ 6,680	\$ 1	\$ 790	\$ 822
158,125	-	-	-	1,250	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 518,718</u>	<u>\$ 10,692</u>	<u>\$ 6,680</u>	<u>\$ 1</u>	<u>\$ 2,040</u>	<u>\$ 822</u>
\$ 8,353	\$ 89	\$ -	\$ -	\$ -	\$ 766
15,174	-	-	-	-	-
-	-	-	-	-	-
<u>23,527</u>	<u>89</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>766</u>
-	-	-	-	-	-
495,191	10,603	6,680	1	2,040	56
-	-	-	-	-	-
-	-	-	-	-	-
<u>495,191</u>	<u>10,603</u>	<u>6,680</u>	<u>1</u>	<u>2,040</u>	<u>56</u>
<u>\$ 518,718</u>	<u>\$ 10,692</u>	<u>\$ 6,680</u>	<u>\$ 1</u>	<u>\$ 2,040</u>	<u>\$ 822</u>

**BENZIE COUNTY, MICHIGAN
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET (continued)
SEPTEMBER 30, 2021**

	Special		
	Child Care	Soldiers' Relief	Veterans' Memorial
ASSETS			
Cash and investments	\$ 101,668	\$ 72,032	\$ 22,638
Accounts receivable	1,434	-	-
Loans receivable	-	-	-
Due from other governmental units	-	-	-
TOTAL ASSETS	<u>\$ 103,102</u>	<u>\$ 72,032</u>	<u>\$ 22,638</u>
LIABILITIES			
Accounts payable	\$ 11,486	\$ 428	\$ -
Accrued liabilities	-	1,259	-
Due to other funds	-	-	-
TOTAL LIABILITIES	<u>11,486</u>	<u>1,687</u>	<u>-</u>
FUND BALANCES			
Nonspendable	-	-	-
Restricted	91,616	70,345	22,638
Committed	-	-	-
Assigned	-	-	-
TOTAL FUND BALANCES	<u>91,616</u>	<u>70,345</u>	<u>22,638</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 103,102</u>	<u>\$ 72,032</u>	<u>\$ 22,638</u>

Revenue

CDBG Housing Grant	Light House	Juvenile Justice	Family Court Grants	Clerk Technology	Building Authority
\$ 74,334	\$ 3,039	\$ -	\$ 54,913	\$ 64,951	\$ 5,144
-	8,000	3,750	-	-	-
768,315	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 842,649</u>	<u>\$ 11,039</u>	<u>\$ 3,750</u>	<u>\$ 54,913</u>	<u>\$ 64,951</u>	<u>\$ 5,144</u>
\$ -	\$ -	\$ 969	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	2,623	-	-	-
-	-	3,592	-	-	-
768,315	-	-	-	-	-
74,334	11,039	158	54,913	64,951	5,144
-	-	-	-	-	-
-	-	-	-	-	-
<u>842,649</u>	<u>11,039</u>	<u>158</u>	<u>54,913</u>	<u>64,951</u>	<u>5,144</u>
<u>\$ 842,649</u>	<u>\$ 11,039</u>	<u>\$ 3,750</u>	<u>\$ 54,913</u>	<u>\$ 64,951</u>	<u>\$ 5,144</u>

BENZIE COUNTY, MICHIGAN
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET (continued)
SEPTEMBER 30, 2021

	<u>Special Revenue</u>		<u>Debt Service</u>
	<u>Indigent Defense Counsel</u>	<u>CARES Act</u>	<u>Government Center Addition</u>
ASSETS			
Cash and investments	\$ 23,456	\$ 407,895	\$ 144,540
Accounts receivable	-	-	-
Loans receivable	-	-	-
Due from other governmental units	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL ASSETS	<u>\$ 23,456</u>	<u>\$ 407,895</u>	<u>\$ 144,540</u>
LIABILITIES			
Accounts payable	\$ 22,962	\$ -	\$ -
Accrued liabilities	-	12	-
Due to other funds	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL LIABILITIES	<u>22,962</u>	<u>12</u>	<u>-</u>
FUND BALANCES			
Nonspendable	-	-	-
Restricted	494	407,883	-
Committed	-	-	-
Assigned	-	-	144,540
	<u>-</u>	<u>-</u>	<u>144,540</u>
TOTAL FUND BALANCES	<u>494</u>	<u>407,883</u>	<u>144,540</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 23,456</u>	<u>\$ 407,895</u>	<u>\$ 144,540</u>

Capital Projects

Capital Improvements	Jail Reserve	Railroad Point	Equipment Replacement	Total
\$ 307,615	\$ -	\$ 10,799	\$ 69,557	\$ 2,735,242
-	-	-	-	218,125
-	-	-	-	768,315
-	-	-	-	124,671
<u>\$ 307,615</u>	<u>\$ -</u>	<u>\$ 10,799</u>	<u>\$ 69,557</u>	<u>\$ 3,846,353</u>
\$ -	\$ -	\$ -	\$ 2,084	\$ 101,400
-	-	-	-	28,176
-	-	-	-	143,940
-	-	-	2,084	273,516
-	-	-	-	768,315
-	-	10,799	-	2,226,657
-	-	-	67,473	79,039
307,615	-	-	-	498,826
<u>307,615</u>	<u>-</u>	<u>10,799</u>	<u>67,473</u>	<u>3,572,837</u>
<u>\$ 307,615</u>	<u>\$ -</u>	<u>\$ 10,799</u>	<u>\$ 69,557</u>	<u>\$ 3,846,353</u>

**BENZIE COUNTY, MICHIGAN
NONMAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
YEAR ENDED SEPTEMBER 30, 2021**

	Special		
	Sheriff's K-9	TNT Officer	Benzie Co. Sheriff Reserve's
REVENUES			
Taxes	\$ -	\$ 133,571	\$ -
Licenses and permits	-	-	-
Intergovernmental	-	190	-
Charges for services	-	-	-
Fines and forfeits	-	-	-
Investment earnings and rents	-	-	-
Other	17,013	3,041	-
TOTAL REVENUES	17,013	136,802	-
EXPENDITURES			
Current			
General government	-	-	-
Judicial	-	-	-
Public safety	7,443	105,040	-
Public works	-	-	-
Health and welfare	-	-	-
Recreation and culture	-	-	-
Capital outlay	-	-	-
TOTAL EXPENDITURES	7,443	105,040	-
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	9,570	31,762	-
OTHER FINANCING SOURCES			
Transfers in	-	-	-
Transfers out	-	(25,190)	-
TOTAL OTHER FINANCING SOURCES (USES)	-	(25,190)	-
NET CHANGE IN FUND BALANCES	9,570	6,572	-
Fund balances, beginning of year	28,472	4,994	12
Fund balances, end of year	\$ 38,042	\$ 11,566	\$ 12

Revenue

Benzie Co. Dive Team	Benzie Co. Kids	Friend of the Court	Seasonal Road Patrol	Marine Patrol	Snowmobile Patrol
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	28,858	8,405	3,597
-	-	5,560	-	22	-
-	-	-	-	-	-
-	-	64	-	-	-
-	941	-	390	-	193
-	941	5,624	29,248	8,427	3,790
-	-	-	-	-	-
-	-	15	-	-	-
28	365	-	21,546	10,059	5,354
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
28	365	15	21,546	10,059	5,354
(28)	576	5,609	7,702	(1,632)	(1,564)
-	-	-	-	3,330	1,310
-	-	-	-	-	-
-	-	-	-	3,330	1,310
(28)	576	5,609	7,702	1,698	(254)
1,236	4,041	82,410	28,359	1,140	13,299
\$ 1,208	\$ 4,617	\$ 88,019	\$ 36,061	\$ 2,838	\$ 13,045

BENZIE COUNTY, MICHIGAN
NONMAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES (continued)
YEAR ENDED SEPTEMBER 30, 2021

	Special		
	School Resource Officer	Parks and Recreation Ice Rink	Airport Authority
REVENUES			
Taxes	\$ 121,826	\$ -	\$ -
Licenses and permits	-	-	-
Intergovernmental	348	1,600	-
Charges for services	-	-	-
Fines and forfeits	-	-	-
Investment earnings and rents	-	-	-
Other	1,791	1,175	43,953
TOTAL REVENUES	123,965	2,775	43,953
EXPENDITURES			
Current			
General government	-	-	-
Judicial	-	-	-
Public safety	89,573	-	-
Public works	-	-	43,953
Health and welfare	-	-	-
Recreation and culture	-	-	-
Capital outlay	-	-	-
TOTAL EXPENDITURES	89,573	-	43,953
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	34,392	2,775	-
OTHER FINANCING SOURCES			
Transfers in	-	-	-
Transfers out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-
NET CHANGE IN FUND BALANCES	34,392	2,775	-
Fund balances, beginning of year	63,888	17	-
Fund balances, end of year	\$ 98,280	\$ 2,792	\$ -

Revenue

Solid Waste/ Recycling	Betsie Valley Trail Management	Soil Erosion	Remonumentation Survey Grant	GIS Information System	Animal Control
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 132,436
-	-	33,535	-	-	748
6,238	180,459	-	25,032	-	189
311,212	-	-	-	1,000	5,895
-	-	-	-	-	-
-	-	-	-	-	-
2,643	200	-	-	-	32,088
<u>320,093</u>	<u>180,659</u>	<u>33,535</u>	<u>25,032</u>	<u>1,000</u>	<u>171,356</u>
-	-	-	26,895	-	-
-	-	-	-	-	-
-	-	-	-	-	179,657
299,162	-	26,300	-	-	-
-	-	-	-	-	-
-	177,770	-	-	-	-
-	-	-	-	-	-
<u>299,162</u>	<u>177,770</u>	<u>26,300</u>	<u>26,895</u>	<u>-</u>	<u>179,657</u>
<u>20,931</u>	<u>2,889</u>	<u>7,235</u>	<u>(1,863)</u>	<u>1,000</u>	<u>(8,301)</u>
-	-	-	-	-	20,000
-	-	-	-	-	-
-	-	-	-	-	20,000
20,931	2,889	7,235	(1,863)	1,000	11,699
<u>223,261</u>	<u>3,032</u>	<u>32,449</u>	<u>23,224</u>	<u>8,911</u>	<u>118,720</u>
<u>\$ 244,192</u>	<u>\$ 5,921</u>	<u>\$ 39,684</u>	<u>\$ 21,361</u>	<u>\$ 9,911</u>	<u>\$ 130,419</u>

BENZIE COUNTY, MICHIGAN
NONMAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES (continued)
YEAR ENDED SEPTEMBER 30, 2021

	Special		
	Building Department	Register of Deeds Automation	Homeland Security
REVENUES			
Taxes	\$ -	\$ -	\$ -
Licenses and permits	387,910	-	-
Intergovernmental	-	-	-
Charges for services	-	44,840	-
Fines and forfeits	-	-	-
Investment earnings and rents	-	776	-
Other	-	-	-
TOTAL REVENUES	387,910	45,616	-
EXPENDITURES			
Current			
General government	-	43,167	-
Judicial	-	-	-
Public safety	376,219	-	-
Public works	-	-	-
Health and welfare	-	-	-
Recreation and culture	-	-	-
Capital outlay	-	-	-
TOTAL EXPENDITURES	376,219	43,167	-
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	11,691	2,449	-
OTHER FINANCING SOURCES			
Transfers in	-	-	-
Transfers out	(19,500)	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(19,500)	-	-
NET CHANGE IN FUND BALANCES	(7,809)	2,449	-
Fund balances, beginning of year	88,345	123,426	1,630
Fund balances, end of year	\$ 80,536	\$ 125,875	\$ 1,630

Revenue					
911 Emergency Service	Dispatcher Training Grant	Local Corrections Officer Training	Sheriff Forfeiture	Benzie Criminal Justice Training	Law Library
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	3,464	-	-	2,249	-
739,931	-	4,700	-	-	-
-	-	-	423	-	5,000
-	-	-	-	-	-
4,334	-	-	-	-	-
<u>744,265</u>	<u>3,464</u>	<u>4,700</u>	<u>423</u>	<u>2,249</u>	<u>5,000</u>
-	-	-	-	-	-
-	-	-	-	-	22,953
674,658	3,391	6,450	1,107	2,926	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>674,658</u>	<u>3,391</u>	<u>6,450</u>	<u>1,107</u>	<u>2,926</u>	<u>22,953</u>
<u>69,607</u>	<u>73</u>	<u>(1,750)</u>	<u>(684)</u>	<u>(677)</u>	<u>(17,953)</u>
-	-	-	-	-	18,000
-	-	-	-	-	-
-	-	-	-	-	18,000
69,607	73	(1,750)	(684)	(677)	47
425,584	10,530	8,430	685	2,717	9
<u>\$ 495,191</u>	<u>\$ 10,603</u>	<u>\$ 6,680</u>	<u>\$ 1</u>	<u>\$ 2,040</u>	<u>\$ 56</u>

BENZIE COUNTY, MICHIGAN
NONMAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES (continued)
YEAR ENDED SEPTEMBER 30, 2021

	Special		
	Child Care	Soldiers' Relief	Veterans' Memorial
REVENUES			
Taxes	\$ -	\$ 54,561	\$ -
Licenses and permits	-	-	-
Intergovernmental	31,839	50,702	-
Charges for services	-	-	-
Fines and forfeits	-	-	-
Investment earnings and rents	-	-	-
Other	6,024	151	1,821
TOTAL REVENUES	37,863	105,414	1,821
EXPENDITURES			
Current			
General government	-	-	-
Judicial	-	-	-
Public safety	-	-	-
Public works	-	-	-
Health and welfare	136,771	104,398	1,392
Recreation and culture	-	-	-
Capital outlay	-	-	-
TOTAL EXPENDITURES	136,771	104,398	1,392
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(98,908)	1,016	429
OTHER FINANCING SOURCES			
Transfers in	90,000	-	-
Transfers out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	90,000	-	-
NET CHANGE IN FUND BALANCES	(8,908)	1,016	429
Fund balances, beginning of year	100,524	69,329	22,209
Fund balances, end of year	\$ 91,616	\$ 70,345	\$ 22,638

Revenue					
CDBG Housing Grant	Light House	Juvenile Justice	Family Court Grants	Clerk Technology	Building Authority
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	15,208	-
-	18,150	12,500	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
337	-	-	-	379	-
-	12,945	-	-	30	-
337	31,095	12,500	-	15,617	-
-	-	-	-	1,616	524
-	-	16,939	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
38,369	-	-	-	-	-
-	31,205	-	-	-	-
-	-	-	-	-	-
38,369	31,205	16,939	-	1,616	524
(38,032)	(110)	(4,439)	-	14,001	(524)
-	-	4,500	-	-	-
-	-	-	-	-	-
-	-	4,500	-	-	-
(38,032)	(110)	61	-	14,001	(524)
880,681	11,149	97	54,913	50,950	5,668
\$ 842,649	\$ 11,039	\$ 158	\$ 54,913	\$ 64,951	\$ 5,144

BENZIE COUNTY, MICHIGAN
NONMAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES (continued)
YEAR ENDED SEPTEMBER 30, 2021

	<u>Special Revenue</u>		<u>Debt Service</u>
	<u>Indigent Defense Counsel</u>	<u>CARES Act</u>	<u>Government Center Addition</u>
REVENUES			
Taxes	\$ -	\$ -	\$ -
Licenses and permits	-	-	-
Intergovernmental	-	100,632	-
Charges for services	-	-	-
Fines and forfeits	-	-	-
Investment earnings and rents	-	-	26,832
Other	-	-	-
	<u>-</u>	<u>100,632</u>	<u>26,832</u>
TOTAL REVENUES	<u>-</u>	<u>100,632</u>	<u>26,832</u>
EXPENDITURES			
Current			
General government	-	-	-
Judicial	91,847	-	-
Public safety	-	-	-
Public works	-	-	-
Health and welfare	-	-	-
Recreation and culture	-	-	-
Capital outlay	-	-	-
	<u>91,847</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES	<u>91,847</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(91,847)</u>	<u>100,632</u>	<u>26,832</u>
OTHER FINANCING SOURCES			
Transfers in	91,847	-	-
Transfers out	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>91,847</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	-	100,632	26,832
Fund balances, beginning of year	<u>494</u>	<u>307,251</u>	<u>117,708</u>
Fund balances, end of year	<u>\$ 494</u>	<u>\$ 407,883</u>	<u>\$ 144,540</u>

Capital Projects

<u>Capital Improvements</u>	<u>Jail Reserve</u>	<u>Railroad Point</u>	<u>Equipment Replacement</u>	<u>Total</u>
\$ -	\$ -	\$ -	\$ -	\$ 442,394
-	-	-	-	437,401
-	-	-	21,292	495,744
-	-	-	12,035	1,125,195
-	-	-	-	5,423
-	-	-	-	28,388
<u>1,477</u>	<u>-</u>	<u>-</u>	<u>55,280</u>	<u>185,490</u>
<u>1,477</u>	<u>-</u>	<u>-</u>	<u>88,607</u>	<u>2,720,035</u>
-	-	-	-	72,202
-	-	-	-	131,754
-	-	-	-	1,483,816
-	-	-	-	369,415
-	-	-	-	280,930
-	-	-	-	208,975
<u>259,211</u>	<u>-</u>	<u>3,775</u>	<u>65,971</u>	<u>328,957</u>
<u>259,211</u>	<u>-</u>	<u>3,775</u>	<u>65,971</u>	<u>2,876,049</u>
<u>(257,734)</u>	<u>-</u>	<u>(3,775)</u>	<u>22,636</u>	<u>(156,014)</u>
470,487	-	-	6,000	705,474
<u>-</u>	<u>(287)</u>	<u>-</u>	<u>-</u>	<u>(44,977)</u>
<u>470,487</u>	<u>(287)</u>	<u>-</u>	<u>6,000</u>	<u>660,497</u>
212,753	(287)	(3,775)	28,636	504,483
<u>94,862</u>	<u>287</u>	<u>14,574</u>	<u>38,837</u>	<u>3,068,354</u>
<u>\$ 307,615</u>	<u>\$ -</u>	<u>\$ 10,799</u>	<u>\$ 67,473</u>	<u>\$ 3,572,837</u>

**BENZIE COUNTY, MICHIGAN
NONMAJOR ENTERPRISE FUNDS
COMBINING STATEMENT OF NET POSITION
SEPTEMBER 30, 2021**

	<u>Tax Admin</u>	<u>Sheriff Commissary</u>	<u>Total</u>
ASSETS			
Current assets			
Cash and investments	\$ 52,160	\$ 4,545	\$ 56,705
LIABILITIES	<u>-</u>	<u>-</u>	<u>-</u>
NET POSITION			
Unrestricted	<u>\$ 52,160</u>	<u>\$ 4,545</u>	<u>\$ 56,705</u>

**BENZIE COUNTY, MICHIGAN
NONMAJOR ENTERPRISE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN FUND NET POSITION
YEAR ENDED SEPTEMBER 30, 2021**

	<u>Tax Admin</u>	<u>Sheriff Commissary</u>	<u>Total</u>
OPERATING REVENUES			
Charges for services	\$ -	\$ 10,580	\$ 10,580
OPERATING EXPENSES			
Other supplies and other expenses	<u>-</u>	<u>7,724</u>	<u>7,724</u>
OPERATING INCOME	-	2,856	2,856
Net position, beginning of year	<u>52,160</u>	<u>1,689</u>	<u>53,849</u>
Net position, end of year	<u><u>\$ 52,160</u></u>	<u><u>\$ 4,545</u></u>	<u><u>\$ 56,705</u></u>

**BENZIE COUNTY, MICHIGAN
NONMAJOR ENTERPRISE FUNDS
COMBINING STATEMENT OF CASH FLOWS
YEAR ENDED SEPTEMBER 30, 2021**

	Tax Admin	Sheriff Commissary	Total
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash receipts from users	\$ -	\$ 10,580	\$ 10,580
Cash paid to suppliers	<u>-</u>	<u>(7,724)</u>	<u>(7,724)</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES	-	2,856	2,856
Cash and investments, beginning of year	<u>52,160</u>	<u>1,689</u>	<u>53,849</u>
Cash and investments, end of year	<u><u>\$ 52,160</u></u>	<u><u>\$ 4,545</u></u>	<u><u>\$ 56,705</u></u>
Reconciliation of operating income to net cash and investments provided by operating activities			
Operating income	<u><u>\$ -</u></u>	<u><u>\$ 2,856</u></u>	<u><u>\$ 2,856</u></u>

**BENZIE COUNTY, MICHIGAN
CUSTODIAL FUNDS
COMBINING STATEMENT OF FIDUCIARY NET POSITION
SEPTEMBER 30, 2021**

	General Custodial	Library Penal Fines	Sheriff's Inmate Trust	Benzie- Leelanau District Health Department	Total
ASSETS					
Cash and investments	\$ 4,839,730	\$ 26,165	\$ 7,749	\$ 1,372,947	\$ 6,246,591
LIABILITIES					
Undistributed tax collections payable	4,473,284	-	-	-	4,473,284
Due to other governmental units	266,834	26,165	-	-	292,999
Due to others	70,012	-	-	-	70,012
TOTAL LIABILITIES	4,810,130	26,165	-	-	4,836,295
NET POSITION					
Restricted for individuals, organizations, and other governmental units	\$ 29,600	\$ -	\$ 7,749	\$ 1,372,947	\$ 1,410,296

**BENZIE COUNTY, MICHIGAN
CUSTODIAL FUNDS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
YEAR ENDED SEPTEMBER 30, 2021**

	General Custodial	Library Penal Fines	Sheriff's Inmate Trust	Benzie- Leelanau District Health Department	Total
ADDITIONS					
Investment earnings	\$ -	\$ 282	\$ 8	\$ 1,334	\$ 1,624
Property tax collections for other governmental units	10,074,721	-	-	-	10,074,721
Collections for other governmental units	1,985,502	68,519	-	5,504,353	7,558,374
Collections for individuals and agencies	410,218	-	193,461	-	603,679
TOTAL ADDITIONS	12,470,441	68,801	193,469	5,505,687	18,238,398
DEDUCTIONS					
Property tax distributions to other governmental units	10,074,721	-	-	-	10,074,721
Distributions to other governmental units	1,985,502	68,801	-	4,585,969	6,640,272
Distributions to individuals and agencies	398,001	-	206,087	-	604,088
TOTAL DEDUCTIONS	12,458,224	68,801	206,087	4,585,969	17,319,081
NET CHANGE IN FIDUCIARY NET POSITION	12,217	-	(12,618)	919,718	919,317
Restated net position, beginning of year	17,383	-	20,367	453,229	490,979
Net position, end of year	<u>\$ 29,600</u>	<u>\$ -</u>	<u>\$ 7,749</u>	<u>\$ 1,372,947</u>	<u>\$ 1,410,296</u>

**BENZIE COUNTY, MICHIGAN
 COMPONENT UNIT FUNDS
 BALANCE SHEET - LAND BANK AUTHORITY
 SEPTEMBER 30, 2021**

ASSETS	
Cash and investments	\$ 147,797
Accounts receivable	<u>26,358</u>
TOTAL ASSETS	<u><u>\$ 174,155</u></u>
LIABILITIES	\$ -
DEFERRED INFLOWS OF RESOURCES	
Unavailable revenue	<u>26,358</u>
FUND BALANCE	
Unrestricted	<u>147,797</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	<u><u>\$ 174,155</u></u>

**BENZIE COUNTY, MICHIGAN
COMPONENT UNIT FUNDS
RECONCILIATION OF THE BALANCE SHEET TO THE STATEMENT
OF NET POSITION - LAND BANK AUTHORITY
SEPTEMBER 30, 2021**

Total fund balance - governmental fund	\$ 147,797
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Amounts reported for the governmental activities in the statement of net position are different because:

Long-term receivables are not available to pay for current period expenditures and are therefore deferred inflows of resources in the fund.

26,358

Net position of governmental activities

\$ 174,155

**BENZIE COUNTY, MICHIGAN
 COMPONENT UNIT FUNDS
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - LAND BANK AUTHORITY
 YEAR ENDED SEPTEMBER 30, 2021**

REVENUES	
Property tax capture	\$ 3,023
Intergovernmental	10,000
Other revenue	<u>3,000</u>
TOTAL REVENUES	<u>16,023</u>
EXPENDITURES	
Current	
Community and economic development	<u>7,508</u>
CHANGE IN FUND BALANCE	8,515
Fund balance, beginning of year	<u>139,282</u>
Fund balance, end of year	<u><u>\$ 147,797</u></u>

**BENZIE COUNTY, MICHIGAN
 COMPONENT UNIT FUNDS
 RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE OF THE GOVERNMENTAL FUND TO THE
 STATEMENT OF ACTIVITIES - LAND BANK AUTHORITY
 YEAR ENDED SEPTEMBER 30, 2021**

Net change in fund balance - governmental fund	\$	8,515
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Amounts reported for governmental activities in the statement of activities are different because:

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the fund. The change in long-term receivables reported in the fund is:

26,358

Change in net position of governmental activities

\$ 34,873

**BENZIE COUNTY, MICHIGAN
 COMPONENT UNIT FUNDS
 BALANCE SHEET - BROWNFIELD REDEVELOPMENT AUTHORITY
 SEPTEMBER 30, 2021**

ASSETS	
Cash and investments	<u>\$ 21,748</u>
LIABILITIES	
	\$ -
FUND BALANCE	
Unrestricted	<u> 21,748</u>
TOTAL LIABILITIES AND FUND BALANCE	<u><u>\$ 21,748</u></u>

Note: Reconciliation of the governmental fund balance sheet to the statement of net position for this component unit is not required as the fund balance was equal to the net position as of September 30, 2021.

**BENZIE COUNTY, MICHIGAN
 COMPONENT UNIT FUNDS
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
 BALANCE - BROWNFIELD REDEVELOPMENT AUTHORITY
 YEAR ENDED SEPTEMBER 30, 2021**

REVENUES	
Property tax capture	<u>\$ 191</u>
EXPENDITURES	
Current	
Community and economic development	<u>-</u>
CHANGE IN FUND BALANCE	191
Fund balance, beginning of year	<u>21,557</u>
Fund balance, end of year	<u><u>\$ 21,748</u></u>

Note: Reconciliation of the statement of revenues, expenditures, and changes in fund balance to the statement of activities for this component unit is not required as the net change in fund balance was equal to the change in net position for the year ended September 30, 2021.

**BENZIE COUNTY, MICHIGAN
 COMPONENT UNIT FUNDS
 BALANCE SHEET - ECONOMIC DEVELOPMENT CORPORATION
 SEPTEMBER 30, 2021**

ASSETS	
Accounts receivable	\$ 598
	<u> </u>
LIABILITIES	\$ -
	<u> </u>
FUND BALANCE	
Unrestricted	598
	<u> </u>
TOTAL LIABILITIES AND FUND BALANCE	\$ 598
	<u> </u>

Note: Reconciliation of the governmental fund balance sheet to the statement of net position for this component unit is not required as the fund balance was equal to the net position as of September 30, 2021.

**BENZIE COUNTY, MICHIGAN
 COMPONENT UNIT FUNDS
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
 BALANCE - ECONOMIC DEVELOPMENT CORPORATION
 YEAR ENDED SEPTEMBER 30, 2021**

REVENUES	
Intergovernmental	\$ 1,000
Investment earnings	<u>598</u>
TOTAL REVENUES	<u>1,598</u>
EXPENDITURES	
Current	
Community and economic development	<u>1,000</u>
CHANGE IN FUND BALANCE	598
Fund balance, beginning of year	<u>-</u>
Fund balance, end of year	<u><u>\$ 598</u></u>

Note: Reconciliation of the statement of revenues, expenditures, and changes in fund balance to the statement of activities for this component unit is not required as the net change in fund balance was equal to the change in net position for the year ended September 30, 2021.

BENZIE COUNTY, MICHIGAN
CONTINUING DISCLOSURES (UNAUDITED)
SEPTEMBER 30, 2021

Debt issues of \$1,000,000 or more sold on or after July 3, 1995, are subject to SEC rule 15c2-12 disclosure requirements. As of September 30, 2021, the County has the following debt issues subject to SEC Rule 15c2-12:

\$3,620,000 2020 Capital Improvement Refunding Bonds

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

Taxable and State Equalized Valuation

<u>Year</u>	<u>Taxable Valuation</u>	<u>State Equalized Valuation (50% of True Value)</u>
2021	\$ 1,424,537,327	\$ 2,060,689,551
2020	1,362,850,807	1,888,200,018
2019	1,311,437,736	1,811,873,769
2018	1,263,396,604	1,737,231,564
2017	1,213,795,673	1,693,278,917
2016	1,160,540,117	1,602,436,793
2015	1,158,546,881	1,595,021,895
2014	1,131,377,921	1,516,760,157
2013	1,110,839,737	1,455,041,795
2012	1,099,298,583	1,446,019,671

Source: Benzie County

Breakdown of Taxable Value

<u>2021 Breakdown by Use</u>		<u>2021 Breakdown by Class</u>	
Residential	89.22%	Real	95.16%
Commercial	8.61%	Personal	<u>4.84%</u>
Industrial	0.27%		
Utility	0.34%	Total	<u><u>100.00%</u></u>
Agricultural	1.48%		
Timber-Cutover	<u>0.08%</u>		
Total	<u><u>100.00%</u></u>		

Source: Benzie County

**BENZIE COUNTY, MICHIGAN
CONTINUING DISCLOSURES (UNAUDITED)
SEPTEMBER 30, 2021**

Major Taxpayers

<u>Top Ten Taxpayers By Taxable Value</u>	<u>2021 Taxable Value</u>
Consumers Energy Co	\$ 16,430,988
Crystal Enterprises Inc	10,581,405
Graceland Fruit Inc	6,102,063
Cherryland Rural	4,226,750
Michigan Consolidated Gas Co.	3,955,500
DTE Gas Company	3,325,582
Crystallaire, LLC	2,962,567
Crystal Downs Country Club	2,834,833
Michigan Shores Cooperative	2,353,574
John Brunner	<u>2,079,897</u>
 TOTALS	 <u><u>\$ 54,853,159</u></u>
 Total 2021 Taxable Value	 \$ 1,424,537,327
 Top 10 Taxpayers as a % of 2021 Total Taxable Value	 3.85%

Source: Benzie County

**BENZIE COUNTY, MICHIGAN
CONTINUING DISCLOSURES (UNAUDITED)
SEPTEMBER 30, 2021**

Tax Rates

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
County operating	3.3808	3.4334	3.4479	3.4528	3.4692
MCF debt and operations	0.8031	0.9936	0.9952	0.9958	0.9976
Commission on Aging	0.8283	0.8412	0.8448	0.8460	0.8500
Animal Control	-	0.0970	0.0975	0.0977	0.0982
Ambulance	0.7743	0.7864	0.7898	0.7910	0.7948
Soldier relief	0.0400	0.0400	0.0400	0.0400	0.0400
Conservation District	0.1222	0.1242	0.1248	0.1250	0.0986
TNT operations	0.0964	0.0979	0.0984	0.0986	0.0986
Jail operations	0.8862	0.8790	0.8828	0.8841	0.8883
Resource Officer	<u>0.1761</u>	<u>0.1789</u>	<u>0.1797</u>	<u>0.1800</u>	<u>0.0000</u>
 Total County	 7.1074	 7.4716	 7.5009	 7.5110	 7.3353
 Road Commission	 0.9791	 0.9944	 0.9986	 1.0000	 0.9871
 Traverse Bay Area ISD	 <u>2.9003</u>	 <u>2.9091</u>	 <u>2.9161</u>	 <u>2.9197</u>	 <u>2.9234</u>
 Total All Jurisdictions	 <u><u>10.9868</u></u>	 <u><u>11.3751</u></u>	 <u><u>11.4156</u></u>	 <u><u>11.4307</u></u>	 <u><u>11.2458</u></u>

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

Source: Benzie County

BENZIE COUNTY, MICHIGAN
CONTINUING DISCLOSURES (UNAUDITED)
SEPTEMBER 30, 2021

Property Tax Collections

Benzie County pays from a Delinquent Tax Revolving Fund 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. This table reflects only real property delinquencies and assumes 100% collection of personal property taxes.

<u>Year</u>	<u>Tax Levy</u>	<u>Amount Collected</u>	<u>Real %</u>	<u>Personal %</u>
2021	\$ 47,997,081	\$ 46,028,302	95.90%	100.00%
2020	45,351,033	43,469,762	95.85%	100.00%
2019	44,496,469	42,328,369	95.13%	100.00%
2018	43,401,787	41,276,953	95.10%	100.00%
2017	41,526,215	39,499,746	95.12%	100.00%
2016	39,193,822	37,176,154	94.85%	100.00%
2015	39,084,549	37,092,170	94.90%	100.00%
2014	37,168,620	35,224,059	94.76%	100.00%
2013	36,683,813	34,538,205	94.15%	100.00%
2012	35,114,232	33,018,137	94.03%	100.00%

Source: Benzie County

General Fund Revenue and Expenditures

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Revenues and other financing sources	\$ 7,246,238	\$ 6,763,418	\$ 6,843,865	\$ 6,441,926
Expenditures and other financing uses	<u>7,055,529</u>	<u>6,471,237</u>	<u>6,670,822</u>	<u>6,469,086</u>
Net change in fund balance	190,709	292,181	173,043	(27,160)
Beginning Fund Balance, restated	<u>2,069,255</u>	<u>1,777,074</u>	<u>1,781,652</u>	<u>1,808,812</u>
Ending Fund Balance	<u>\$ 2,259,964</u>	<u>\$ 2,069,255</u>	<u>\$ 1,954,695</u>	<u>\$ 1,781,652</u>

Source: Benzie County

**BENZIE COUNTY, MICHIGAN
CONTINUING DISCLOSURES (UNAUDITED)
SEPTEMBER 30, 2021**

Top Employers

Employer	2020	2019	2018	2017
Crystal Mountain	250 (FT)/750 (PT)	250 (FT)/750 (PT)	250 (FT)/750 (PT)	250 (FT)/750 (PT)
Benzie Central Schools	275	315	324	313
Smeltzer Orchard	50 (FT)/200 (S)	50 (FT)/200 (S)	50 (FT)/200 (S)	50 (FT)/200 (S)
Graceland Fruit	200	199	198	195
Munson Healthcare	200	198	195	193
Frankfort Elberta Area Schools	186	172	143	93
Benzie County Government	129	129	126	122
The Maples Medical Care Facility	113	113	113	113
Crystal Lake Clinics	100	100	100	100

Source: Benzie County

FT = Estimated Full-time, PT = Estimated Part-time, S = Estimated Seasonal

Debt Statement

	Gross	Self-supporting or Portion Paid Directly by Benefit Municipalities	Net
Direct debt of County:			
Medical Care Facility	\$ 3,620,000	\$ -	\$ 3,620,000

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	\$ 201.45
Percent County Net Direct Debt to 2020 TV	0.25%

Overlapping Debt of County:	
School Districts	\$ 31,979,248
Cities	881,000
Townships	-
Villages	359,000
Intermediate School Districts	-

Net Overlapping Debt	<u>33,219,248</u>
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Net County and Overlapping Debt	<u><u>\$ 36,839,248</u></u>
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Per Capita County Net Direct and Overlapping Debt	\$ 2,050
Percent Net Direct and Overlapping Debt to 2020 TV	2.59%

Source: Benzie County and Municipal Advisory Council of Michigan



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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND
ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

To the Board of Commissioners
Benzie County
Beulah, Michigan

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Benzie County, Michigan (the County), as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated March 28, 2022. We did not audit the financial statements of the Benzie County Medical Care Facility, the Benzie County Road Commission, or the Benzie County Transportation Authority, which represent 99%, 99%, and 99%, respectively, of the assets, net position, and revenues of the aggregate discretely presented component units. Those statements were audited by other auditors whose reports have been furnished to us, and our opinions, insofar as they relate to the amounts included for the Benzie County Medical Care Facility, Benzie County Road Commission, and the Benzie County Transportation Authority, are based solely on the reports of other auditors.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We identified a certain deficiency in internal control, described below, that we consider to be a material weakness.

2021-001 MATERIAL JOURNAL ENTRIES PROPOSED BY AUDITORS

Criteria: Auditing standards emphasize that management is responsible for establishing, maintaining, and monitoring internal controls, and for the fair presentation in the financial statements of financial position, results of operations, and cash flows (where applicable), including the notes to the financial statements, in conformity with U.S. generally accepted accounting principles.

Condition: Material journal entries for the proper recognition of taxes receivable and unavailable, accounts receivable, amounts due from other governmental units, net pension liability and related deferred outflows and inflows of resources, capital asset activity, and long-term debt activity were proposed by the auditors. These misstatements were not detected by the County's internal control over financial reporting. These entries were brought to the attention of management and were subsequently recorded in the County's general ledger. A similar condition was noted and reported in our audit comments last year.

Cause: Misstatements were not identified and corrected by management.

Effect: The County's accounting records were initially misstated by amounts material to the financial statements. Necessary adjustments were brought to the attention of management and were subsequently recorded in the County's general ledger.

Recommendation: We recommend that the County take steps to ensure that material journal entries are not necessary at the time future audit analysis is performed.

Corrective Action Response: Employee turnover in the finance office was a factor in computing proper accounting entries. Reorganization of the finance office is in process.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws and regulations, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

County's Response to the Finding

The County's response to the finding identified in our audit is listed above. The County's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Maney Costeiran PC

March 28, 2022

Correspondence

Dawn Olney

From: Mail center <garysauer53@yahoo.com>
Sent: Sunday, April 10, 2022 11:01 AM
To: Annie Browning; Charlie Gregory; Jed Maker; Dawn Olney; Frank Iken; Douglas Barry; Katelyn Zeits; Jim Gribble; Fran Griffin; Sean Duperron; Avace Wildie; John Wheeler
Subject: Draft Minutes 4-5-2022

Meeting called to order by Gary Sauer Chair at 4:32 p.m.

Roll call Sauer, Barry, Browning, Wheeler, Griffin present absent Duperron, Iken, Wildie
Charlie Gregory also present.

Barry moved and supported by Browning to approve agenda as presented. Motion passed all ayes.

Browning moved supported by Barry to approve minutes from October 5, 2021 as amended striking one sentence. Motion passed all ayes.

Trail report given by Trail Care Coordinator, Charley Gregory. Brought the council up-to-date on issues concerning the trail, storage shed, bench, and grant progress.

Douglas Barry discussed grants awarded to Manistee County 1.7 million for trail re-surfacing and 1.5 million give for repair of trestle bridge over Manistee River near Mesick for snowmobile use.

Northern Mitten trail application discussed, concerns over insurance action tabled till resolved.

Nominations for Vice Chair and Secretary made by Barry, Anne Browning vice chair and Avace Wildie for secretary.

Moved by Sauer seconded by Barry to close nominations and approve both positions by unanimous consent, motion passed all ayes.

No further business before council. Next meeting May 3, 2022.

Meeting adjourned at 5:09 p.m.

Betsie Valley Trailways Management Council
Minutes of the Tuesday, October 5, 2021 Meeting

Held: Tuesday, October 5, 2021, 4:30 p.m.
Commissioner's Room, Benzie Co. Government Center

Members Present: Gary Sauer (Chairman), Jen Kennedy (Secretary), Frank Ikens (Treasurer), John Wheeler, Fran Griffin, Sean Duperron, and Annie Browning

Members Absent: Beth Roethler (Vice-Chairman)

Public/Guests: Charlie Gregory (Trail Care Coordinator), Barb Ikens and Jed Maker

- A. The meeting was called to order at 4:30 p.m., with a quorum present.
- B. The Agenda for the 10/05/2021 meeting was motioned, seconded and unanimously approved with the addition of the approval of minutes for the September 9, 2021 special meeting, Jed Maker from the Friends group under Presentations and Communications and adding Trail Event Use Application under new business.
- C. Meeting minutes from the September 7, 2021 meeting was motioned, seconded and unanimously approved. Meeting minutes from the September 9, 2021 special meeting was motioned, seconded and unanimously approved.
- D. Public Input: None
- E. Other Presentations and Communications:
 - Jed Maker spoke regarding a trail user who contacted him expressing concern regarding the sharp turn on the trail near County Farm Rd where this trail user fell and was injured with a broken pelvis. The trail user expressed that there was no signage warning to prepare for the upcoming sharp turn. Discussion was held to consider widening the trails on sharp curves and adding signage. Due to the Bigelow Agreement there are areas where no signage is allowed.
 - Discussion was held that currently at 6725 Crystal Ave hazardous stakes and a silt fence have been installed in the trail easement and this work was not authorized by trail council. Charlie Gregory will look into this situation.
- F. Reports
 - 1. Treasurer's Report: Frank Ikens reported
 - a. It was discussed that any invoices that need to be approved over the winter will be done over e-mail and ratified at the spring meeting.
 - b. Reimbursement needed to Charlie Gregory for \$1,606.64 for out of pocket expenses which include 14 yards of gravel for Gallagher & 2nd Street.

- c. DNR grant money received was \$9,000 and to date \$9,127.74 has been spent.
 - d. Annual DNR grant money is expected in November.
 - e. \$28,016.52 is remaining to be used from the passport grant.
 - 2. Chairman's Report: Gary Sauer reported
 - a. Attended Iron Man wrap up event where the feedback was that the event went well.
 - 3. Trail Care Coordinator Report: Charlie Gregory reported
 - a. Segments on the trail where water erosion was an issue has been addressed and completed by AJ's.
 - b. Thompsonville to Beulah segment has been cleaned up and overgrowth removed.
 - c. AJ's is working on bids for the repair needed at 6503 and 6511 Crystal Lake Ave where the wash out occurred.
 - d. ADA bench location has been approved by the Village of Beulah. The bench will be on the north side of the trail facing the trail.
 - e. Trail signage project was discussed. Bids for the signage will be obtained and Michigan State Industries will be a source of bids. No hunting signage verbiage was discussed at length. It was agreed that the verbiage to be "No Hunting on the BVT". It was mentioned to have a sign saying trail is closed to bicycles from sunset to sunrise.
 - f. The Friends group is looking for approval to up prefabricated, 32' x 16', storage shed at the DNR boat ramp off River Rd @ Adams Rd. Douglas Barry is assisting with obtaining DNR approval. On a motion made, seconded and unanimously approved the shed was approved by council assuming the DNR approves.
 - g. It was discussed that costing for the trail signage project will be approved over the winter via e-mail and ratified at the spring meeting.
- G. Old Business: None
- H. New Business:
 - 1. Election of Officers: Gary Sauer will remain as Chair of council. Jen Kennedy has submitted resignation from council. No volunteers were presented for the opening secretary position. Friends group will be appointing a new representative to replace Beth Roethler.
 - 2. A review of the Trail Event Use Application will be conducted over the winter. John Wheeler to assist in this process.
- I. Any other business that needs to come before the Council: None
- J. There being no other business to come before the Council the meeting was adjourned and the next meeting will be May 3, 2022.

LEGAL NOTICE OF ADOPTION
GREEN LAKE TOWNSHIP, GRAND TRAVERSE COUNTY
MASTER PLAN AMENDMENT

TO: THE RESIDENTS AND PROPERTY OWNERS OF GREEN LAKE TOWNSHIP, GRAND TRAVERSE COUNTY, MICHIGAN AND ANY OTHER INTERESTED PARTY: PLEASE TAKE NOTICE THAT AN AMENDMENT to the Green Lake Township Master Plan was recommended for approval after a public hearing was held by the Green Lake Township Planning Commission at its regular meeting March 28, 2022 and approved by the Green Lake Township Board of Trustees at its regular meeting April 11, 2022. Pursuant to the provisions of the Michigan Planning Enabling Act 33 of 2008. A description of the amendment follows:

Future Land Use Plan, Conservation, add Any state land currently in conservation sold for private use to be rezoned to the predominate zoning district surrounding the parcel.

Copies of the above items may be examined at the Township Hall, Monday through Thursday 8:00a.m. to 5:30p.m.

Alycia Reiten, Green Lake Township, Planning Zoning Director
April 14 – 1T

RECEIVED

APR 16 2022

DAWN OLNEY
BENZIE COUNTY CLERK
BEULAH, MI 49617

**BENZIE-LEELANAU DISTRICT HEALTH DEPARTMENT
BOARD OF HEALTH MEETING
Wednesday, March 30, 2022 2:00 p.m.
Leelanau County Government Center
6527 E Government Center
Suttons Bay MI 49682**

Chairperson Dr. Barbara Conley called the meeting to order at 2:00 pm.

Members Present:

Gary Sauer - Benzie County Board of Commissioners
William Bunek – Leelanau County Board of Commissioners
Patricia Soutas-Little – Leelanau County Board of Commissioners
Dr. Barbara Conley – Leelanau County Member at Large
Rhonda Nye – Benzie County Board of Commissioners

Members Absent: None

Members Excused: Dr. Kuiper – Benzie County Member at Large

Staff Present:

Lisa Peacock – Health Officer
Dr. Joshua Meyerson – Medical
Dodie Putney – Director of Administrative Services
Eric Johnston – Director of Environmental Health
Michelle Klein - Director of Personal Health

Guests Present:

Ken Talsma – Anderson, Tackman & Company

Pledge of Allegiance

Approval of Minutes:

Motion By: Bunek to approve the February 23, 2022 BOH Meeting Minutes with a couple of spelling corrections.

Seconded By: Soutas-Little

Roll Call Vote: Sauer-yea, Nye- yea, Conley- yea, Bunek- yea, Soutas-Little- yea
5 yeas 0 nay 1 excused Motion carried

Discussion: Nye asked if the spelling of Quit Claim deed had been fixed, it had been corrected.

Approval of the Agenda:

Motion By: Bunek to approve agenda as presented.

Seconded By: Dr. Conley

Roll Call Vote: Sauer- yea, Nye- yea, Conley- yea, Bunek- nay, Soutas-Little- yea
4 yeas 1 nay 1 excused Motion carried

Discussion: Bunek asked for item number five to be removed from the agenda. He did not think that this was an appropriate item for BLDHD to take action on.

Public Comment – None

Audit Presentation – Ken Talsma

The audit for Fiscal Year 2021 and the Single Audit for this year came back clean. A Single audit was needed this year due to the increase of Covid Federal Funding. The revenue and the expenditures both increased for 2021 had increased. It is very normal for expenditures to increase if revenues increase. When an entity receives Federal or State funding, this funding is marked for specific services or items, therefore that is what it is spent on. The funding for BLDHD shifted from family care to Covid services.

There really is not a hard rule or regulation about how much a fund balance needs to be. Generally, an agency should have somewhere between 10 to 15% of the next fiscal year's budgeted expenses as their fund balance to be able to ensure payments for liabilities as they occur. This year BLDHD exceeded 15% of the budgeted expenses for a fund balance. This has never happened before, usually it is just below 10%.

Salary, fringe benefits and supplies were the three largest expenses for the 2021 Fiscal Year. The three units that were reported on were Personal Health, Environmental Health and Administration Services. Bunek asked how can the expenses be higher than the revenues? It was explained that appropriations from both Counties cover the expenses that the revenues do not. Bunek wondered if there was a graph within the audit that showed how the appropriations were spent and Talsma told him, no, appropriations are only mentioned in the income statement. Nye asked if there were any other funding sources not shown in the graphs besides appropriations. Talsma told her that the appropriations were the only revenue that was not presented in the graphs. Bunek asked Talsma if the BLDHD was to get a grade on a report card what grade would it be? Talsma responded that it would be an A-. Sauer asked about the unfunded liability pension. He noticed that it had been steadily decreasing the past three years. Talsma explained that the State of Michigan requires that these unfunded liabilities be at least 60% funded. Currently BLDHD is 75% funded. The one thing that has helped BLDHD keep this liability low is the pension plan that is offered through MERS was only offered to employees from 1996-1997 or 1998. So only the original employees could be a part of this. BLDHD had elected to use a defined contribution plan with MERS in 1997 or 1998. When this election was made employees could elect out of the pension plan and into the defined contribution plan, many employees did this. Putney added that BLDHD is paying at an accelerated amount for the unfunded liability portion to make sure that they are always in compliance with the State's regulations. Peacock stated that during the last Strategic Planning session for BLDHD one of the plans was to make sure that BLDHD could structure their liabilities to be financially secure for the future. It was decided among the BOH that the acceptance of the 2021 Fiscal Audit should be an action item to be accepted.

Motion By: Sauer to accept the 2021 Fiscal Year Audit as presented.

Seconded By: Bunek

Roll Call Vote: Sauer-yea, Nye- yea, Conley- yea, Bunek- yea, Soutas-Little- yea

5 yeas 0 nay 1 excused Motion carried

Health Officer Update – Lisa Peacock

A written report was distributed prior to the meeting for review. There are eight services that are required by law to be provided by Health Departments. There are ten types of services that are recognized as common services that are provided by Health Departments. Everything else that is provided by Health Departments is considered allowable services. Allowable services are provided at the discretion of the local Health Departments for services that there are current needs for. BLDHD does a community need assessment every three years. Basic living needs and mental health are needs are continuously requested. The Community Connections program was born from this. Some of the allowable services can be billed and others are paid for by grants. The Early

Childhood program is an allowable service that was requested and is paid through a tax millage. The eight services that are required are generally funded by the State. Generally, the mandated services are not fully funded but designed to be off set with county appropriations. Currently the State is paying for approximately 30% of the mandated services. An example of one service that is mandated but not funded by the State is beach monitoring. It is solely funded by appropriations and grants. Nye asked for clarification that the terms mandated and required are one in the same and, yes, they are. Some of the services that are required are written into many different laws. Sauer asked if the allowable services are the first to be cut if there is no funding. Legally, yes, they would be. Bunek asked about food protection. It is listed in four different sections, how is it funded. The way it is written in the law does not necessarily dictate how it is funded. It was brought up that county appropriations are 10-15% of BLDHD budget. Nye would like to know how many services are mandated but do not have a direct funding source. Peacock would have to investigate this to see as she did not immediately know. Klein added that this is why some of the services are billed to help cover the expenses. Peacock mentioned that one of the ways that BLDHD has tried to cut expenses is by having staff perform a broader aspect of duties. For example, one person will cover a position for both offices and work for multiple programs.

The State of Michigan has required that every three years an accreditation of an Organization Chart is done for every Health Department. This has been paused due to Covid. The last accreditation review for BLDHD for their Organization Chart was in 2018. Right now, the State is focusing more on supportive reviews to see what resources Health Departments need to provide their services. Dr. Conley asked if the accreditation of the Organization Chart still needs to happen every three years even though it not required by the State, no it is not.

Dan Thorell from HDNW was introduced. He will be the interim Health Officer for HDNW and BLDHD when Peacock leaves. He has been approved by the State BOH. He has been the Director of Environmental Health Services for HDNW. He is highly experienced. Thorell's goal is to ensure that all programs run smoothly through the transition and beyond. Bunek asked Thorell if he could have his contact information. Thorell was going to provide business cards after the meeting to all of the BOH Members.

Strategic Planning Update

There are two parts to Strategic Planning, the Agency as a whole and the Health Officer role. There will be a meeting on April 22, 2022, from 10a.m. to 3p.m., with lunch provided to plan for the Agency. This will be at the Benzie office. The second meeting is April 27, 2022, from 9a.m. – 12p.m. at the Benzie Office. This will be to discuss the Health Officer position. The individuals that will be attending these meetings will be the Administrative Team, the Employee Team and the BOH Members who are interested in attending.

Accounts Payable

Motion By: Soutas-Little to approve accounts payable and pay the bills.

Seconded By: Sauer

Roll Call Vote: Sauer- yeas, Nye- yeas, Conley- yeas, Bunek- yeas, Soutas-Little- yeas
5 yeas 0 nays 1 excused Motion carried

February 2022 Financial Statements

Motion By: Sauer to accept the financial statements as presented.

Seconded By: Bunek

Roll Call Vote: Sauer- yeas, Nye- yeas, Conley- yeas, Bunek- yeas, Soutas-Little- yeas
5 yeas 0 nays 1 excused Motion carried

Resolution of Commendation for Lisa Peacock, MSN, RN, WHNP-BC

Dr. Conley asked if the Resolution should be read out loud. Sauer stated, no, and that this item should not be an action item. He will not be voting for this. It is not a personal reason as he

believes that over the years, Peacock has done a good job as the Health Officer. It is for legal reasons, because of the law suit that HDNW is involved in. Sauer would like to make sure BLDHD does not get involved. By publicly announcing anything in regard to Peacock could place the BOH and the BLDHD out into the legal spotlight. Bunek agreed with Sauer after a question came up with the Record Eagle. Before any documents of this nature could be voted on as an official document it should have legal review. Soutas-Little appreciated the concern over the legal matter but did not understand where the basis of it came from. She also stated that Peacock has done a wonderful job over the years and would like to recognize her accomplishments. Soutas-Little asked for more clarification on why there would be a legal issue. Sauer stated that he had received an email from the County attorney with instructions to save all emails and correspondences. There may be a request in the future for all emails for a potential lawsuit. Nye stated that positive feedback for employees should be a private matter not a public statement. Compliments and congratulations can be done differently than a public resolution. It was decided not to vote on this matter.

Staff Reports:

Medical Director – Dr. Joshua Meyerson

The Bird Flu is as old as the human flu. The virus is transmitted between birds, occasionally humans will contract it. A human must have extreme close contact to the infected bird to be able to contract the disease. It is transmitted through respiratory means. There have only been a few flocks in Michigan who have been confirmed to have this virus. Since 2003, it has been found in thirteen different states. It is highly contagious among birds. Approximately 800 people around the world have been infected with it. The biggest risk of the transmission between various species is that the virus will mutate into something extremely dangerous. Soutas-Little asked if it was known if any mammals besides humans who have contracted this. Dr. Meyerson responded, no, there has been no known cases. If an animal or bird in our area tested positive for this disease BLDHD would be contacted immediately to start the contact tracing of who may have had contact with the animal. This person would then be closely monitored for symptoms. Bunek asked for clarification about the West Nile virus. Was this something that was transmitted by birds or mosquitoes? It is mosquitoes. They give it to birds and other mammals.

The second booster dose for Moderna was approved by the FDA. This has only been announced by the media. There has not been any official documentation sent to medical personnel. Individuals with compromised immune systems are encouraged to get four doses of the vaccine. The FDA has approved this, and everyone is waiting for the CDC to recommend it. The FDA and CDC have a meeting on April 6, 2022, and it is assumed the announcement will be made then. Dr. Conley asked if the FDA has approved the booster shot for people under 18 years old, they have not. Sauer asked what the percentage was for younger kids in the two Counties was for getting vaccinated for Covid. Dr. Meyerson did not have the statistics available at the moment. Peacock began looking through the State of Michigan's website for this information. She stated she would share it during Klein's presentation. Peacock, Klein and Dr. Meyerson agreed that there was big demand to get the younger children vaccinated when the shot first became available but the numbers coming in to get vaccinated have declined.

Personal Health – Michelle Klein

Klein had distributed the Parenting Communities Annual Report at the beginning of the meeting. It had been an eventful year for the program, even with the Covid complications. Woody Smith, a consultant, came in and performed the evaluation of the program. He will be attending the April Leelanau County Commission meeting, along with Klein, to provide an update.

A session of Mom Power and Fraternity for Fathers will be starting in April. BLDHD has partnered with Great Starts to provide this service. This is the first time that the two programs have run simultaneously, and many participants have both Mom and Dad registered.

Klein has been working on the grant for School Wellness Program. This is to be able to provide a counselor and a school nurse for Benzie Central Schools. This school district is the largest one in BLDHD's area. Part of the criteria for this grant is the district needs to be of a certain size and the county it is located in has to have extremely limited services for mental health care. Benzie Central meets many of the requirements for this grant. The funding for this grant is long term. The announcement for who will receive this funding will be announced in the summer. Klein has been working with all the school districts in the two Counties to apply for the 31 O Funds. This grant will be able to fund a school nurse in the school districts that are awarded it. This funding would be braided with health department funds through Medicaid Match and HRA/COVID funding to support the nurse for the next 2-3 years. Nye asked if BLDHD would work with Centra Wellness on bringing in a Mental Health Provider to Benzie Central if they are awarded the funding. Yes, Klein has been working with Centra Wellness and NWMHS to coordinate services in the county, including the SWP grant. If the grant is awarded, we will determine if the mental health provider will be a BLDHD employee or contracted through CWN. It was asked if BLDHD will be able to find nurses for the schools if the grants are awarded. Klein responded that having a school schedule and offering competitive pay has really helped in getting applicants for these positions. When hiring for three nurses last fall, she had received many resumes.

Peacock found the percentages of children who have been vaccinated for Covid at the State website. They were broken down by County. Leelanau County had a higher rate than Benzie County for children being vaccinated. Both counties were substantially higher than the rest of the State for having their children vaccinated. Also, both Counties had a higher vaccination rate for all residents compared to the rest of the State. Nye asked if the statistics have distinguished between people who have received their booster shot or not. Peacock was going to investigate that as she did not know.

Covid testing is now available Monday through Friday 10a.m. to 2p.m. at the Leelanau office. It is drive-up only. A person needs to call ahead to let staff know they are coming. In Benzie, testing is Tuesdays and Fridays at Paul Oliver Hospital. HONU Labs is performing these tests. Nye asked if herd immunity with Covid is playing a part in the decline of Covid cases in the area. Dr. Meyerson responded that generally the human body will build up immunity either by contracting the disease or being vaccinated. Covid has eluded both immunity building tools. It will be just like the flu, where a vaccination/booster will be needed annually to try to avoid contracting it. Dr. Conley asked if BLDHD was catching up on administering the vaccines that had generally been given before Covid. Klein responded that they are working hard to reach out to children who are behind on vaccines. WIC has always been a program that was a huge contributor to making sure children had their vaccinations. Now, that in person WIC appointments are operating again the children are getting their shots.

Environmental Health – Eric Johnston

The fiscal year is half over, so Johnston put together a report that showed how many permits had been issued as of March 26, 2022 and distributed it to the BOH members at the beginning of the meeting. This report compared the 2022 permits issued to the permits that were issued in 2021, 2020 and 2019, October through March 26. This year has been following the normal trend, October and November were busy months for permits. Requests for permits in January and February slowed down. The request for permits in March began picking up. The amount requested and issued this year is down slightly compared to last year but still considerably higher than 2020 and 2019. One of the reasons why requests were up last year was Bingham Township created an ordinance that for any property that was to be a short-term rental had to have record of their septic system on file with BLDHD. Several of these properties were older and did not, so they had to file for inspections to be compliant. Another reason why the number of permits were up for the past two years is the amount of use that summer homes were experiencing. Longer amounts of occupancy and the larger number of people using the septic systems were causing failure. Almira Township has been

experiencing more permits as people are building more homes in that area as it is an overflow area for Traverse City. The number of homes for sale has been decreasing so people are starting to build. Bunek asked about what type of effect the short-term rentals have placed on older septic systems. Johnston explained that many of the original septic systems were designed to handle four to six people for a month or two out of the year. When these homes are getting rented out there could be up to twenty people using the septic system for a week at a time and the homes were being used close to twelve months of the year. The load on them was too great and they would fail.

Johnston presented a chart that showed how many jobs/permits were issued per township so the BOH Members could see how each area was growing. Sauer stated that every township should have an ordinance like Bingham Township for short-term rentals having their septic systems being on file with the BLDHD. This would help mitigate any major issues that could erupt. Peacock was curious to know if the township ordinance had a frequency date of when the inspections should happen. Johnston was not sure off the top of his head if there was a specific time limit that the inspection is considered to be compliant or if once was all that was required.

Senate Bills 353/354 Food Facility License Fees, House Bill 5128 Michigan Medical Marihuana Act and House Bill 5129 Michigan Regulation and Taxation of Marihuana Act are all still at the Committee level waiting to be voted on. Inland Township has been added to the online portal for individuals to be able to view. Lake Township is the next one to be added after it is finished being redacted. The online app. that would allow a person to be able to complete and pay for a permit online was not launched on March 1, 2022 as expected. During the last of the testing phases there were some issues discovered. Hopefully within the next two weeks, the issues will be resolved, and this will then be available to the public. Johnston and Thorell are both on the same group that is working with the State of Michigan for increasing the funding for Type II well monitoring. They had a good meeting with the State last week. They were educating the State about the needs of rural Health Departments to be able to properly administer the program. The Health Departments in larger urban areas have more resources, such as staff members, to complete the tasks that are required by the State, smaller Health Departments do not have as large of staff to do this. The Beach Monitoring program was presented at the MEHA conference last week.

Administrative – Dodie Putney

A report was distributed prior to the meeting. Putney and Johnston met with Chet Janik, from Leelanau County, to discuss BLDHD renting space at the Leelanau Government Center. This space would be used for the Leelanau County Environmental Health Staff. Janik will report back to Putney and Johnston about what the true cost of the move might be after he investigates a few items. If the EH Staff moves into the new location, the space that would be vacated by them at the Leelanau Montessori School would be filled with Personnel Health Staff. The lease with the Montessori School expires in 2023 but talks of extending the lease agreement is looking favorable. BLDHD is running out of space to properly locate both PH and EH programs together in a single building in Leelanau County. So, splitting the PH and the EH departments makes the most economical sense to be able to provide adequate space for both Departments. EH works closely with other County Departments that are already located at the Governmental Center. Dr. Conley asked what the cost savings would be for BLDHD to move part of their staff into the Governmental Center. It was explained that Leelanau County has some ART funds that could be used to cover the cost of remodeling and moving the staff into the building. At that point BLDHD would only be responsible for paying for their share of operating cost within the building. This is the standard rent for tenants in the building. Moving part of the staff into another location really isn't a cost saving but a cheaper alternative then to finding more space for BLDHD to keep the two Departments together in a single location. Sauer asked about potentially building a new building in Leelanau County to house the full Leelanau branch of the BLDHD. Peacock explained that available vacant land is extremely hard to come by and what could be available is extremely expensive. Dr. Conley asked about finding a different, bigger location to rent. Finding a location to rent in Leelanau County is extremely difficult, there are not very many rental spaces available.

Bunek added that being able to use the ART funds for any remodeling and moving cost that BLDHD may experience moving into the Governmental Center will make the split of departments more economical. Thorell added that when he worked for the Grand Traverse County Health Department, they had done a similar departmental placing. Where their EH and County Building Departments were located in the same space, and it worked really well. Generally, the EH and Building Departments work closely with one another on various projects and this way they physically are just down the hall from each other for convenient in person communication. The public enjoyed it because they only had to stop in one location to be able to get all the permits that they needed for a project. Sauer asked about the addition in Benzie. He wondered if most of the needed additional space was for NWMHSI. The answer was no, they just need to remodel what space that they have to make the flow work better. The additional space needed is for BLDHD and Centra Wellness. After having a meeting with the three agencies and the contractor it was decided to get pricing on a one story addition. The BLDHD and Centra Wellness will occupy the new section. One of the main areas that need remodeling for all of the agencies was the exam rooms. They needed larger exam rooms as the current ones do not meet code. Sauer asked if the one-story addition will be large enough so that the Agency is not needing to complete another addition in five more years. Johnston believes that this should cover all the agencies for a long period of time. It had been reviewed three years ago and determined that the expansion was needed but was put off. Now everyone is completely out of room, so it necessary. When the review was done three years ago, NWMHSI had underestimated their needs and that is what pushed the available space to nothing. Currently there are several BLDHD staff members who must work remotely because there is absolutely no room to place any more employees in the building.

Public Comment – None

Board Comments –

Bunek would like the Admin Board to keep in mind inflation. If they keep putting off the addition and any remodeling that does need to happen it will just cost more money. He remembered from the beginning of the 1970s to the end of the 1970s the cost of items doubled twice. He would hate to see BLDHD end up having to pay that much more for a project that they knew had to happen at an earlier date.

Adjourn:

Motion By: Bunek to adjourn the BOH meeting at 4:01p.m.

Second By: Soutas-Little

Roll Call Vote: Sauer- yea, Nye - yea, Conley- yea, Bunek-yea, Soutas-Little- yea

5 yeas 0 nay 1 excused Motion carried

Dr. Barbara Conley, Chair

Shelley Jablon, Recording Secretary

Benzie Transportation Authority - March 2022 Statement of Activities

	March 2022		Oct 2021 - March 2022		2022	March 2021		Oct 2020 - March 2021	
	Actual	Budget	Actual	Budget	Annual Budget	Actual	Budget	Actual	Budget
Income									
40100 · Passenger/Contract Fares	11,711.43	9,500.00	64,125.23	50,000.00	115,000.00	8,846.43	10,500.00	33,785.89	43,300.00
40615 · Advertising Income	537.50	1,737.50	7,425.00	5,625.00	13,650.00	537.50	550.00	5,525.00	3,300.00
40710 · Sale of Maintenance Services	740.35	1,250.00	1,161.95	7,500.00	15,000.00	1,403.70	833.33	6,205.62	4,999.98
40760 · Gains from Sale Capital Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,806.99	0.00
40800 · Taxes Levied Directly for/by TA	56,955.48	80,000.00	642,908.57	660,000.00	686,836.21	64,236.42	80,000.00	628,895.97	603,000.00
40810 · Donation	0.00	0.00	50.00	0.00	0.00	0.00	0.00	0.00	0.00
41101 · State Operating Assistance	55,255.00	55,255.00	331,530.00	331,530.00	663,061.84	57,427.00	57,427.00	344,562.00	344,562.00
41301 · Section 5311	90,082.82	94,762.63	184,845.45	189,525.26	379,050.50	66,963.90	82,617.17	138,429.51	165,234.34
41361 · CARES/CRRSA Act	90,082.82	94,762.63	184,845.45	189,525.26	379,050.50	41,666.43	50,917.00	86,133.92	101,834.00
41398 · RTAP	0.00	0.00	1,380.45	1,250.00	5,500.00	7,557.00	2,750.00	7,557.00	5,500.00
41400 · Interest Income/Other Revenue	154.36	83.33	672.69	499.98	1,000.00	123.32	100.00	410.34	600.00
Total Income	305,519.76	337,351.09	1,418,944.79	1,435,455.50	2,258,149.05	248,761.70	285,694.50	1,260,312.24	1,272,330.32
Expense									
50101 · Salaries and Wages	72,681.84	78,000.00	593,554.29	535,700.00	1,089,130.00	72,193.22	88,300.00	438,638.13	512,900.00
50209 · 457 Co-Match and Non-Match	3,600.00	3,360.00	22,000.00	21,840.00	43,680.00	1,520.00	1,500.00	10,280.00	10,600.00
50200 · Fringe Benefits	40,650.32	32,884.60	166,043.07	165,415.91	339,773.00	29,951.08	31,425.00	142,763.64	151,236.00
50310 · Board Compensation	480.00	0.00	1,840.00	1,240.00	3,120.00	0.00	200.00	800.00	1,000.00
50399 · Service Expense	12,193.55	13,589.36	40,635.54	53,273.84	91,770.00	4,493.23	9,703.00	19,267.63	47,957.00
50401 · Fuel and Lubricants	12,566.63	10,000.00	69,580.27	60,000.00	120,000.00	7,003.09	9,250.00	33,676.34	37,450.00
50402 · Tires and Tubes	0.00	0.00	1,213.67	0.00	12,500.00	7,283.18	4,000.00	8,917.12	8,000.00
50404 · Major Purchase	0.00	1,750.00	0.00	1,750.00	3,500.00	0.00	0.00	0.00	1,000.00
50405 · Office Supplies	309.66	716.67	2,582.68	4,300.02	8,600.00	494.66	1,025.00	2,275.04	3,925.00
50406 · Parts Revenue Vehicles	3,701.82	2,083.33	11,082.62	12,499.98	25,000.00	1,031.25	2,200.00	6,770.87	11,500.00
50407 · Parts for Non Revenue Vehicles	45.49	83.33	62.44	499.98	1,000.00	0.00	84.00	1,719.86	492.00
50499 · Materials and Supplies	1,686.88	1,874.98	10,711.08	11,249.88	31,100.00	969.77	2,907.50	10,568.86	14,100.00
50500 · Utilities	5,333.57	4,890.00	25,673.50	27,130.00	50,880.00	3,567.50	4,885.00	22,585.97	25,325.00
50603 · Insurance	13,287.25	12,950.00	39,861.75	38,850.00	51,800.00	12,599.25	13,400.00	36,965.75	38,400.00
50700 · Taxes and Fees	250.00	180.00	1,845.66	820.00	1,900.00	0.00	175.00	385.29	870.00
50902 · Travel, Meetings & Training	327.03	833.33	1,899.32	4,999.98	10,000.00	241.87	1,040.00	1,091.18	3,820.00
50903 · Association Dues and Subscript	389.00	100.00	3,966.80	4,800.00	6,000.00	127.89	400.00	4,047.20	3,195.00
57402 · Ineligible RTAP	200.00	0.00	1,580.45	1,250.00	5,500.00	100.00	2,750.00	7,657.00	5,500.00
Total Expense	167,703.04	163,295.60	994,133.14	945,619.59	1,895,253.00	141,575.99	173,244.50	748,409.88	877,270.00
Net Profit or Loss	137,816.72	174,055.49	424,811.65	489,835.91	362,896.05	107,185.71	112,450.00	511,902.36	395,060.32

Reconciled balances as of March 31, 2022

Honor Bank Checking	\$11,596.95
Honor Bank - Savings	\$154,545.05
Honor Bank - Money Mkt.	\$969,271.89
MichiganClass-liquid asset security	\$0.00

Total \$1,123,816.94

RECEIVED

APR 20 2022

DAWN OLNEY
BENZIE COUNTY CLERK
BEULAH, MI 49617

4/20/2022