

BENZIE COUNTY BOARD OF COMMISSIONERS

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

MEETING AGENDA May 9, 2023

**Frank F. Walterhouse Board Room, Governmental Center, Beulah, Michigan
Join Meeting**

**Please click the link below to join the webinar:
www.youtube.com/@BenzieCounty**

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

TRIBUTES PRESENTED BY BOARD CHAIR

Corrections Appreciation Week May 7-13

National Police Week May 14 – 20

APPROVAL OF AGENDA

APPROVAL OF MINUTES – 4/11/23

PUBLIC COMMENT

FINANCE –

A) Approval of Bills

ELECTED OFFICIALS & DEPT HEAD COMMENTS

ACTION ITEMS –

**A) Consider Resolution 2023-005 adopting ballot language for County Road
Millage**

B) Consider adopting Per Diem Policy

C) Consider adopting Secondary Employment Policy

D) Consider allocating \$15,000 to 23/24 Drug Court Program from Opioid Funds

E) Approve and accept Scrap Tire Grant Agreement

**F) Consider authorizing summer road patrol contracts: Lake Township, Village of
Beulah, and Crystal Beach Cottager's Association**

**G) Consider disbanding the EMS Advisory Committee and move forward with
County Public Safety Entities workgroup**

**H) Consider disbanding the Housing Committee and authorize agreement with
Community Action Agency**

**I) Consider establishing an ad hoc committee to determine repayment of an
ambulance bill**

J) Approve service agreement for EMS training services

K) Approve and accept 2023 Marine Safety Program Grant

COMMISSIONER REPORTS –

COUNTY ADMINISTRATOR'S REPORT – Katie Zeits

STUDY SESSION – None

COMMITTEE APPOINTMENTS

UNFINISHED BUSINESS –

NEW BUSINESS –

9:30 a.m. Close Session – consider trial and settlement re Benzie County, Bates, Hasting v Est. of Sena-Richey as authorized by MCL 15.268(e).

To be immediately followed by close session to discuss strategy in connection with collective bargaining, as authorized by MCL 15.268(c)

10:00 a.m. Maner Costerisan Audit Presentation

10:30 a.m. Community Action Agency presentation regarding programming

PRESENTATION OF CORRESPONDENCE

PUBLIC COMMENT

ADJOURNMENT

Times Subject to Change

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 comment 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 an “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 N. Reynolds Road, Platte Twp, Lake Twp East of Sutter Rd, and Inland Twp section 1-6, section 7 lying west of Maple City Hwy, north of US-31)	231-920-5028
District III –	Karen Cunningham (Crystal Lake, Frankfort and Lake Twp, at Sutter Road going West)	231-822-4067
District IV –	Rhonda Nye (Benzonia Twp, except for sections 31, 36 and 35 East of Case Road).....	231-510-8804
District V –	Tim Markey (Homestead and Benzonia Twp sections 31, 36 and 35 West of Case Road).....	231-822-4066
District VI -	Evan Warsecke (Colfax, Inland except sections 1-6, section 7 lying west of Maple City Hwy and North of US-31).....	231-822-4065
District VII -	Gary Sauer (Blaine, Gilmore, Joyfield, Weldon)	231-651-0647

January 3, 2023



**Tribute to National Correctional Officer's Week Honoring
Benzie County Correctional Officers
May 7-13, 2023**

National Correctional Officers Week is an opportunity to honor, praise and recognize all the men and women serving in corrections, highlighting our local Correctional Officers in Benzie County. This is truly a special week to celebrate and bring awareness to the importance and significance of this profession. National Correctional Officers Week is an occasion to honor, the dedicated public servants in our nation's correctional systems.

In his May 5, 1984 Proclamation, President Reagan stated "The professionalism, dedication and courage exhibited by these officers throughout the performance of these demanding and often conflicting roles deserve our utmost respect. The important work of correctional officers often does not receive the recognition from the public it deserves. It is appropriate that we honor the many contributions and accomplishments of these men and women who are a vital component of the field of corrections."

Correctional Officers, also known as detention officers, are dedicated to safeguarding residents in Benzie County and ensuring public safety on a daily basis. All of the men and women who serve, put their lives on the line and perform very difficult tasks that can be dangerous as well as frustrating.

Correctional Officers are responsible for supervising inmate conduct and behavior to maintain security within the facility while promoting positive actions, attitudes, and skills within the inmate population in order to reduce recidivism and promote successful reentry into the community.

Correctional officers, strive to maintain a safe working and living environment inside the facility, often in the face of significant challenges and dangers, and our community recognizes the important work and sacrifices that corrections and detention officers make each day to protect the citizens of Benzie County.

I, Bob Roelofs, Board of Commissioners Chair of Benzie County, do hereby give this tribute to the Benzie County Sheriff's Office in celebration of Correctional Officer's Week, May 7-13, 2023, and I call upon all government officials, parents, teachers, school administrators, caregivers, business leaders, non-profit organizations, and the people of Benzie County to observe this week and thank their Benzie County Correctional Officers for their service to our community.

Dated this 9th day of May 2023.



Bob Roelofs, Board Chair



**Tribute to National Police Week Honoring
Benzie County Sheriff's Office
May 15-21, 2023**

On Peace Officers Memorial Day and during Police Week, we commend the brave men and women of our law enforcement community for continually summoning the courage to fulfill their solemn oath to protect and serve. We also pause to remember all those who have lost their lives and who have suffered permanent disabilities defending their communities and the rule of law.

Throughout our Nation's history, law enforcement officials have never wavered in the face of crisis or tragedy. During uncertain times, law enforcement officers bravely face challenges and continue to protect Benzie County people. They steadfastly ensure the safety of our communities, providing a much-needed sense of security for our citizens, and our community.

These brave men and women must operate in an environment where their moral and legal authority is constantly being scrutinized, and they undertake the critical yet difficult task of addressing the actions of those affected by addiction, homelessness, and mental illness. Their ability to work well in the face of these and other challenges is extraordinary, and we have incredible appreciation for their public service and selflessness.

On behalf of Benzie County, we proudly recognize the sworn members of Benzie County's Sheriff's Office for their resolve and dedication in the face of dangerous uncertainty. The thoughts and prayers of our community are with them and their families, and we will always owe them our appreciation and support.

I, Bob Roelofs, Board of Commissioners Chair of Benzie County, do hereby give this tribute to the Benzie County Sheriff's Office in celebration of Police Week, May 15-21, 2023, and I call upon all government officials, parents, teachers, school administrators, caregivers, business leaders, non-profit organizations, and the people of Benzie County to observe this week and thank their Benzie County Deputies for their service to our community.

Dated this 9th day of May 2023.



Bob Roelofs, Board Chair

CERTIFICATE OF ACHIEVEMENT

Presented to

BENZIE COUNTY SHERIFF'S OFFICE

*for 100% Compliance with Local Corrections Officer In-Service
Training Requirements for 2022, based on the information provided by
your county in the LCOTS system as of April 27, 2023*

Michelle T. LaJoye-Young

SHERIFF MICHELLE LAJOYE-YOUNG
CHAIRPERSON

Michael W. Grodi

MICHAEL W. GRODI
CEO/EXECUTIVE SECRETARY

MICHIGAN SHERIFFS' COORDINATING AND TRAINING COUNCIL

THE BENZIE COUNTY BOARD OF COMMISSIONERS
April 11, 2023

The Benzie County Board of Commissioners met in a regular session on Tuesday, April 11, 2023, in the Frank Walterhouse Board of Commissioners Room, 448 Court Place, Government Center, Beulah, Michigan.

The meeting was called to order by Chair Bob Roelofs.

Present were: Commissioners Cunningham, Jeannot, Markey, Nye, Roelofs, Sauer and Warsecke

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

Agenda:

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

Minutes:

Motion by Jeannot, seconded by Nye, to approve the regular session minutes of March 28, 2023, as amended. Ayes: Cunningham, Jeannot, Markey, Nye, Roelofs, Sauer and Warsecke Nays: None Motion carried.

9:02 a.m. Public Comment

James Ptak, Adams Road, stated he has 3 questions. 1) Who is in charge of the fiber optic project? 2) Is Adams Road on the agenda or not? 3) Who is funding the private road next to the boat launch on Frankfort Highway?

Commissioner Roelofs directed Mr. Ptak to the County Administrator's office.

9:04 a.m. Public Comment closed.

FINANCE

Bills: Motion by Markey, seconded by Warsecke, to approve payment of the bills from March 24, 2023, through April 6, 2023, in the amount of \$291,028.96, as presented. Roll call. Ayes: Cunningham, Jeannot, Markey, Nye, Roelofs, Sauer and Warsecke Nays: None Motion carried.

ELECTED OFFICIALS & DEPARTMENT HEAD COMMENTS

Sheriff Rosa stated that we are celebrating 911 Emergency Dispatch week. As Sheriff we know how important that lifeline is when you call. They help the citizens as well as the officers. Hats off to Christa Ketz, Cory Ellis and his whole staff. Also, Sergeant Mark Ketz and Rexo, will be retiring in a few days. We have events coming up to officially recognize him. We appreciate all he has done over the years.

Cory Ellis, Central Dispatch Director, presented Christa Ketz with the 2023 Dispatcher of the Year award. She has 24 years of service to Benzie County and has been a very important part of 911 Dispatch.

Commissioner Roelofs, acknowledge the commitment of Sergeant Ketz and Christa Ketz for their years of service.

COMMISSIONERS

Page 2 of 6

April 11, 2023

Bert Gale, Associated Government Services, provided the Building Department Quarterly Report for January, February, and March 2023. Stated he has been made aware of some errors in the report, so he will be looking into that.

Kyle Mauer, Animal Control, stated that there will be yard work that will need to be done once the snow melts. The last rainstorm destroyed the kennel yard and walking trail. The new vehicle is working well. Looking to purchase a new mobile radio for the vehicle.

Nate Loop, Maples Director, thanked the Board of Commissioners regarding the action item on the agenda for the approval of capital projects. As mentioned in a previous meeting, they will be asking that the maximum amount of funds for capital projects for this year and next year. The initial quotes do not capture all the needs once we get it going.

Cory Ellis, Central Dispatch Director, presented his quarterly report and reported on the incident that happened last week.

Jesse Zylstra, Solid Waste and Recycling Coordinator provided a written report.

ACTION ITEMS

Surplus Property – Service Weapon: Sheriff Rosa was present to answer any questions. Motion by Warsecke, seconded by Sauer, to declare a Sig Sauer .40 caliber service weapon surplus, and authorize its sale and disposal, with sale proceeds to be utilized for replacement service weapons. Roll call. Ayes: Cunningham, Jeannot, Markey, Nye, Roelofs, Sauer and Warsecke Nays: None Motion carried.

Adopt amendments to the Directory of Charges: Motion by Nye, seconded by Markey, to adopt the amended directory of charges for Benzie County, updating the fee structure related to the County Treasurer's Office. Roll call. Ayes: Cunningham, Jeannot, Markey, Nye, Roelofs, Sauer and Warsecke Nays: None Motion carried.

Consider approving Multi-Factor Authentication (MFA) quote: Motion by Nye, seconded by Cunningham, to accept quote number VC3Q26120 received from IT Right to implement multi-factor authentications for Benzie County staff in the not to exceed amount of \$45,285.25 and authorize funding from the Capital Fund and the CARES Act Fund, and further that is authorizes the necessary budget amendment to move funding from the CARES Act Fund to the Capital Fund. Roll call. Ayes: Cunningham, Jeannot, Markey, Nye, Roelofs, Sauer and Warsecke Nays: None Motion carried.

Consider adopting a Per Diem Policy: Discussion was held, and this matter will be brought back to the May 9, 2023, meeting.

Consider adopting a Secondary Employment Policy: Discussion was held, and this matter will be brought back to the May 9, 2023, meeting.

Consider Authorizing phase 2 of lower-level expansion project: Motion by Jeannot, seconded by Markey, that the Board Chair sign an addendum to the consultant agreement with Environment Architects in the amount of \$128,000 for the lower-level expansion projection, Phase 2, with such agreement subject to approval as to its substance by the County Administrator and to its form by legal counsel, with funds available in the Capital Projects Fund and Central Dispatch Fund. Roll call.

COMMISSIONERS

Page 3 of 6

April 11, 2023

Ayes: Cunningham, Jeannot, Markey, Nye, Roelofs, Sauer and Warsecke Nays: None Motion carried.

Approve change in Commissioner to Northern Michigan Association of Counties: Motion by Roelofs, seconded by Nye, to reinstate Commissioner Jeannot to the Northern Michigan Associations of Counties Board, and rescinding Commissioner Cunningham appointment. Roll call. Ayes: Cunningham, Jeannot, Markey, Nye, Roelofs, Sauer and Warsecke Nays: None Motion carried.

Approve payment of \$225,000 to Maples for capital projects: Nate Loop, Maples Director, was present to answer any questions. Motion by Sauer, seconded by Jeannot, to approve payment in the amount of \$225,000 to the Maples for capital expenditures in accordance with the Document of Understanding dated October 26, 2021. Roll call. Ayes: Cunningham, Jeannot, Markey, Nye, Roelofs, Sauer and Warsecke Nays: None Motion carried

Consider approving purchase of body scanner for jail operational use: Motion by Markey, seconded by Nye, to approve the lease arrangement to obtain a Soter RS Full Body Scanner for a period of seven years, with annual payments not to exceed \$15,749.20 for years one through five, and authorizes an additional \$9,750 for years six and seven for annual maintenance, with funds available first through grant sources noted in the April 11, 2023 packet communications and remaining funds available from unexpected inmate housing rent revenue, and LATCF funding, and further that if there are any changes to the existing lease arrangement, or additional services of the machine are requested that the Board of Commissioners give prior approval to such changes to ensure proper funding is in place. Roll call. Ayes: Cunningham, Jeannot, Markey, Nye, Roelofs, Sauer and Warsecke Nays: None Motion carried

10:49 a.m. Break

10:56 a.m. Reconvene

Approve amendment to GIS Service Agreement for Equalization Department: Brianne Lindsay, Equalization Director, was present to answer any questions. Motion by Jeannot, seconded by Sauer, to authorize an amendment to the services agreement with Colligo GIS for GIS services, including parcel data and aerial mapping maintenance in the not to exceed amount of \$3,500, with option to renew annually, and that the Chair be authorized to sign with agreement subject to approval by legal counsel, with funds available in the Equalization Department Fund. Roll call. Ayes: Cunningham, Jeannot, Markey, Nye, Roelofs, Sauer and Warsecke Nays: None Motion carried

Accept Equalization Report: Brianne Lindsay, Equalization Director, was present and Polly Cairns, Director of Record was present via Zoom, to answer any questions. Motion by Sauer, seconded by Nye, to accept and approve the State of Michigan 608 (L-4024) Assessed and Equalized Valuations Worksheet and authorize the Chair, Equalization Director, and County Clerk to sign. Roll call. Ayes: Cunningham, Jeannot, Markey, Nye, Roelofs, Sauer and Warsecke Nays: None Motion carried

PRESENTATION:

Friend of the Betsie Valley Trail – Lara Treemore Spears and Jim Gribble were present regarding grant funding for paving a portion of the Betsie Valley Trail. They have been to the Road Commission and have received a letter of support. Met with management council and there is support there. Presented a one-page summary today. If the County is in favor, they are prepared to produce grant application for funding. They will come back in May for an official request.

COMMISSIONERS

Page 4 of 6

April 11, 2023

Frankfort Area Community Land Trust re: spent ARPA funds: Liz Negrau, Interim Executive Director, was present and gave an update regarding the housing project. They are breaking ground this week. Fully funded for phase 1 and phase 2 of their project at Grove Place, in Frankfort. Handed out a one-page fact sheet regarding the Frankfort Area Community Land Trust.

COMMISSIONER REPORTS

Chair Roelofs attended the Agenda Review meeting, Area Agency on Aging meeting, Veterans Affairs meeting, and will be attending the Village of Lake Ann meeting this evening.

Comm Jeannot provided a written report. Would like to have his report reflect that Commissioner Nye sits on the Housing Committee also.

Comm Cunningham will submit a written report.

Comm Nye attended the Agenda Review meeting, Village of Benzonia meeting, Land Bank meeting, Benzie School Board meeting, and West Benzie Joint Planning Commission meeting.

Comm Markey, attended Centra Wellness Networks Community Service Relations Committee meeting, and Village of Honor meeting.

Comm Warsecke attended the Inland Township meeting, Colfax Township meeting, Conservation District meeting, and Solid Waste Advisory Board meeting.

Comm Sauer attended the MAC Ag & Tourism meeting, Betsie Valley Trail meeting, Joyfield Township meeting, Maples meeting, Blaine Township meeting, and Village of Thompsonville meeting.

COUNTY ADMINISTRATOR'S REPORT – Katie Zeits stated that Lake Township has committed ARPA dollars for the tower project. We need to connect as there will be additional reporting to the Treasury regarding the ARPA dollars. The Maner Costerisan Audit report has been passed out. They will be at the May 9, 2023, meeting to present it to the Board of Commissioners. The lightening strike last week caused a lot of damage to the campus. The claim has been submitted to MMRMA. Very proud of how the staff responded to this incident and the issues it caused. ARPA reporting is due April 30, 2023. Will start the budget process on the staff level to bring to you in June. Met with Bert Gale this morning regarding the Sunkissed Development. Sending the Soil Erosion Ordinance to legal counsel for review as it is 18 years old. Working with Network Northwest on the Master Plan.

STUDY SESSION - None

COMMITTEE APPOINTMENTS: Benzie Transportation Authority (2 positions). Motion by Nye, seconded by Warsecke, to reappoint Anne Noah and Sara Hienz to a three-year term expiring April 30, 2026, on the Benzie Transportation Authority. Ayes: Cunningham, Jeannot, Markey, Nye, Roelofs, Sauer and Warsecke Nays: None Motion carried

UNFINISHED BUSINESS - None

COMMISSIONERS

Page 5 of 6

April 11, 2023

NEW BUSINESS - None

PRESENTATION OF CORRESPONDENCE

- Venture North 2022 Annual Report
- Benzie-Leelanau Health Department February 22, 2023, meeting minutes.
- Eaton County Resolution regarding Michigan Association of Counties 125th Anniversary

12:06 p.m. Public Comment

Annie Browning, Benzonia Township, is glad you are talking about appointment on boards and per diem. It got me thinking about my own appointments.

Michelle Thompson, County Treasurer, gave an update on the County Chart of Accounts. She has been working on it since last January, a year ago. It was submitted in mid-February. The information that was returned from the State is not the numbers that she submitted. We had seven tax foreclosures and seven hardship deferrals. Land Bank received a \$120,000 grant and is working on next go around for the grant in the fall. Please let your Township know if they have any blight referrals to submit them to the Land Bank.

Paula Eberhart, Register of Deeds, wanted to pass information along that there was an Oil and Gas researcher in the other day. They were hired by the State of Michigan to go around and cap a bunch of wells.

12:12 p.m. Public Comment closed.

Motion by Warsecke, seconded by Sauer, to adjourn at 12:12 p.m. Ayes: Cunningham, Jeannot, Markey, Nye, Roelofs, Sauer and Warsecke Nays: None Motion carried.

Bob Roelofs, Chair

Tammy Bowers, Benzie County Clerk

INDEX

1. Approve the agenda as presented.
2. Approve the regular session minutes of March 28, 2023, as amended.
3. Approve payment of the bills from March 24, 2023, through April 6, 2023, in the amount of \$291,028.96, as presented.
4. Declare a Sig Sauer .40 caliber service weapon surplus, and authorize its sale and disposal, with sale proceeds to be utilized for replacement service weapons.
5. Adopt the amended directory of charges for Benzie County, updating the fee structure related to the County Treasurer's Office.
6. Accept quote number VC3Q26120 received from IT Right to implement multi-factor authentications for Benzie County staff in the not to exceed amount of \$45,285.25 and authorize funding from the Capital Fund and the CARES Act Fund, and further that is authorizes the necessary budget amendment to move funding from the CARES Act Fund to the Capital Fund.
7. Board Chair sign an addendum to the consultant agreement with Environment Architects in the amount of \$128,000 for the lower-level expansion projection, Phase 2, with such

COMMISSIONERS

Page 6 of 6

April 11, 2023

- agreement subject to approval as to its substance by the County Administrator and to its form by legal counsel, with funds available in the Capital Projects Fund and Central Dispatch Fund.
8. Reinstate Commissioner Jeannot to the Northern Michigan Associations of Counties Board, and rescinding Commissioner Cunningham appointment.
 9. Approve payment in the amount of \$225,000 to the Maples for capital expenditures in accordance with the Document of Understanding dated October 26, 2021.
 10. Approve the lease arrangement to obtain a Soter RS Full Body Scanner for a period of seven years, with annual payments not to exceed \$15,749.20 for years one through five, and authorizes an additional \$9,750 for years six and seven for annual maintenance, with funds available first through grant sources noted in the April 11, 2023 packet communications and remaining funds available from unexpected inmate housing rent revenue, and LATCF funding, and further that if there are any changes to the existing lease arrangement, or additional services of the machine are requested that the Board of Commissioners give prior approval to such changes to ensure proper funding is in place.
 11. Authorize an amendment to the services agreement with Colligo GIS for GIS services, including parcel data and aerial mapping maintenance in the not to exceed amount of \$3,500, with option to renew annually, and that the Chair be authorized to sign with agreement subject to approval by legal counsel, with funds available in the Equalization Department Fund.
 12. Accept and approve the State of Michigan 608 (L-4024) Assessed and Equalized Valuations Worksheet and authorize the Chair, Equalization Director, and County Clerk to sign.
 13. Reappoint Anne Noah and Sara Hienz to a three-year term expiring April 30, 2026, on the Benzie Transportation Authority.

Art Jeannot
Commissioner Report
April 11, 2023

- Participated in 4 meetings on behalf of the County since our March 28th meeting.
- **4/4 – Platte Township**
 - The Township will be using some of their ARPA funds to upgrade the parking lot.
 - There is discussion on the possibility to write an ordinance that limits the ability to develop camp grounds in the Township.
- **4/6 – Lake Township**
 - This meeting drew in a number of citizens to share their thoughts on the Sutter Rd request. The support is mixed.
 - The Township board approved \$100k to help fund the Frankfort Tower. Discussions continue on a donation for Point Betsie.
- **4/7 – MAC Finance and Governance Committee**
 - Discussed several items on the MAC legislative platform.
 - Most plaintiffs on the original opioid lawsuit have joined a second settlement offer. It is my understanding that if the plaintiffs sign on to this second settlement, an incentive of \$25k will be rewarded evenly among those litigants.
 - Sales tax, proceeds from property tax sales, reimbursement for “natural resource depletion/severance tax” (Act 51), local bed tax to help pay for infrastructure were among the platform items discussed.
- **4/10 – Almira Township**
 - I will share any relevant information at the BOC meeting.
- **Other**
 - Met with Northern MI Community Action Agency on March 29 to further the discussion on looking for a new strategy for our Housing Committee. Katie and Tammy joined me in this conversation.
 - I am on the ballot for election to the MAC Board. This is for region II and the election is to replace a current member until the term ends at the next MAC Legislative Conference in 2024. It will be a competitive election. The election will be held during the April 24-26 Legislative Conference.



April 23

Commissioner Cunningham, District 3

kcunningham@benzieco.net

231.822.4067

BoC Action Items

Committed ARPA funds to Henry Rd project, Homestead Hills Ele, Benzonia Twp.

Committed ARPA funds to Crystal Lake Outlet Project.

Adopted a resolution authorizing participation in ongoing Opiate Litigation.

Accepted a quote for computer update for the Sheriff's Dept.

Adopted various policies for the county manual.

Recommended retirement of Sheriff Dept K9, Rexo.

Attended/Presented

7 Mar/4Apr	Kinship Coalition
10 Mar	MAC Environmental Regulatory Committee
13 Mar	FEAS Board
14, 28 Mar	BoC
15 Mar	Chamber. Pointe Betsie
17, 29 Mar	Veterans Inspiring Veterans
20 Mar	NMCA/ mtg and tour Cadillac Sheriff's Dept.
21 Mar	Frankfort Council. CLTwp
22 Mar	HSCB, mtg and tour BACN
23 Mar	Airport Authority
5 Apr	SWAC

Community

Assorted meetings and emails with constituents, as it relates to county information and concerns.

Finance Report

BILLS TO BE APPROVED May 9

Motion to approve Vouchers in the amount of:

\$ 200,179.66 General Fund (101)

\$ 68,371.26 Jail Fund (213)

\$ 35,037.96 Ambulance Fund & ALS (214)

\$ 19,665.71 Funds 105-238

\$ 2,421.46 ACO Fund (247)

\$ 33.33 Building (249)

\$ 22,330.72 Dispatch 911 Fund (261)

\$ 350,645.90 Funds 239-292

\$ 82,721.28 Funds 293-640

\$ 39,469.97 701 Fund

\$ 74,686.23 Trust and Agency Funds & MSU Trust and Agency Fund (702-771)

\$ 895,563.48

Payable April 7 to May 4

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
4/13/2023	\$ 23,923.80	\$ 6,732.02	\$ 11,225.65	\$ 474.52	\$ 82.72	\$ -	\$ 14,952.45	\$ 210,258.95	\$ 34,855.10	\$ 10,609.22	\$ -	\$ 313,114.43
EFT 04/13/2023	\$ 3,241.40	\$ 386.26	\$ -	\$ 1,113.98	\$ -	\$ -	\$ 1.06	\$ -	\$ 535.10	\$ -	\$ -	\$ 5,277.80
4/20/2023	\$ 56,820.26	\$ 50,775.04	\$ 13,245.54	\$ 626.56	\$ 1,177.01	\$ 33.33	\$ 1,365.49	\$ 11,084.34	\$ 7,768.33	\$ 4,548.51	\$ 73,308.16	\$ 220,752.57
4/27/2023	\$ 51,018.59	\$ 5,202.01	\$ 1,817.51	\$ 281.98	\$ 65.93	\$ -	\$ 1,866.92	\$ 21,116.64	\$ 10,420.77	\$ 12,901.60	\$ 1,378.07	\$ 106,070.02
5/4/2023	\$ 55,630.17	\$ 5,275.93	\$ 6,999.45	\$ 17,168.67	\$ 793.95	\$ -	\$ 4,088.75	\$ 107,686.17	\$ 28,901.24	\$ 11,410.64		\$ 237,954.97
EFT 5/4/2023	\$ 9,545.44	\$ -	\$ 1,749.81	\$ -	\$ 301.85	\$ -	\$ 56.05	\$ 499.80	\$ 240.74			\$ 12,393.69
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Totals	\$ 200,179.66	\$ 68,371.26	\$ 35,037.96	\$ 19,665.71	\$ 2,421.46	\$ 33.33	\$ 22,330.72	\$ 350,645.90	\$ 82,721.28	\$ 39,469.97	\$ 74,686.23	\$ 895,563.48

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

JOURNALIZED

BOTH OPEN AND PAID

GL Number	Invoice Line Desc	Vendor	Invoice Description	Amount	Check #
Fund 101 GENERAL FUND					
Dept 101 BOARD OF COMMISSIONERS					
101-101-860.00	TRAVEL	WARSECKE, EVAN	FEB 2023-APRIL 10,2023 TRAVEL VOUCHER	165.06	89425
101-101-860.00	TRAVEL	GARY SAUER	COMMISSIONER MILEAGE FOR APRIL 2023	430.99	89625
101-101-860.00	TRAVEL	GARY SAUER	REIMBURSEMENT MAC CONFERENCE EXP 4.2023	76.70	89625
101-101-860.00	TRAVEL	JEANNOT, ART	MILEAGE REIMBURSEMENT APRIL '23	70.74	89636
101-101-860.00	TRAVEL	JEANNOT, ART	MAC CONF REIMBURSEMENT MEALS	62.00	89636
101-101-860.00	TRAVEL	KAREN CUNNINGHAM	COMMISSIONER MILEAGE APRIL 2023 PLUS MF	265.14	89637
101-101-860.00	TRAVEL	KAREN CUNNINGHAM	REIMBURSEMENT MAC CONF MEALS, PRKG 4.25	128.33	89637
101-101-860.00	TRAVEL	MARKEY, TIM	MARCH APRIL 2023 PER DIEM & MILEAGE	150.00	89647
101-101-900.00	PRINTING & PUBLISHING	THE PIONEER GROUP	COMMITTEE APPOINTMENTS AND JURY BOARD P	166.05	89416
101-101-955.00	CONVENTIONS & MEETINGS	VISA	APRIL VISA COMBINED	415.62	
Total For Dept 101 BOARD OF COMMISSIONERS				1,930.63	
Dept 131 CIRCUIT COURT					
101-131-702.00	SALARY - ELECTED OFFICIALS	MANISTEE COUNTY - ADMINIS	MANISTEE COURT COST REIMB JAN-MAR 2023	1,524.13	89557
101-131-702.03	SALARY-COURT ADMINISTRATOR	MANISTEE COUNTY - ADMINIS	MANISTEE COURT COST REIMB JAN-MAR 2023	2,138.20	89557
101-131-704.00	WAGES-COURT REPORTER	MANISTEE COUNTY - ADMINIS	MANISTEE COURT COST REIMB JAN-MAR 2023	1,160.25	89557
101-131-704.01	WAGES - ADR CLERK	MANISTEE COUNTY - ADMINIS	MANISTEE COURT COST REIMB JAN-MAR 2023	1,502.15	89557
101-131-704.02	WAGES-CLERICAL ASSISTANT	MANISTEE COUNTY - ADMINIS	MANISTEE COURT COST REIMB JAN-MAR 2023	1,160.25	89557
101-131-712.00	WAGES - RESEARCH ATTORNEY	MANISTEE COUNTY - ADMINIS	MANISTEE COURT COST REIMB JAN-MAR 2023	1,509.82	89557
101-131-725.00	COST OF FRINGE BENEFITS - TO MAN	MANISTEE COUNTY - ADMINIS	MANISTEE COURT COST REIMB JAN-MAR 2023	5,562.82	89557
101-131-800.00	CONTRACTED SERV - THINKING MATTE	CATHOLIC HUMAN SERVICES, I	THINKING MATTERS GRP BNZ 3-31-23	249.99	89524
101-131-802.00	TRANSCRIPTS	MARCIA TOMKIEWICZ	TRANSCRIPTS FOR VARIOUS CIRCUIT COURT C	221.15	89390
101-131-802.00	TRANSCRIPTS	MANISTEE COUNTY - ADMINIS	MANISTEE COURT COST REIMB JAN-MAR 2023	1,344.35	89557
101-131-802.00	TRANSCRIPTS	MARCIA TOMKIEWICZ	APRIL TRANSCRIPTS MABBITT	16.40	89646
101-131-807.00	JURY FEES	ABIGAIL MARIE SHACKLEY	PEOPLE V. FREEBOLD	232.50	89346
101-131-807.00	JURY FEES	ALAN ROBERT MURLEY	PEOPLE V. FREEBOLD	363.75	89348
101-131-807.00	JURY FEES	CHRISTINE LAURIE ANTHONY	PEOPLE V. FREEBOLD	277.50	89363
101-131-807.00	JURY FEES	ILONA YVONNE SOMERO-LOWE	PEOPLE V. FREEBOLD	367.50	89379
101-131-807.00	JURY FEES	JAMES ALLEN MARTIN	PEOPLE V. FREEBOLD	288.75	89380
101-131-807.00	JURY FEES	JERRINE ANN MORAWITZ	PEOPLE V. FREEBOLD	270.00	89381
101-131-807.00	JURY FEES	KYLE EDWARD KANDEL	PEOPLE V. FREEBOLD	352.50	89389
101-131-807.00	JURY FEES	PATTY B. BALLARD	PEOPLE V. FREEBOLD	255.00	89401
101-131-807.00	JURY FEES	PAUL LEWIS SOLEM	PEOPLE V. FREEBOLD	307.50	89402
101-131-807.00	JURY FEES	RICHARD CLAYTON DEVON	PEOPLE V. FREEBOLD	288.75	89404
101-131-807.00	JURY FEES	STELLA DOLORES YOUNG	PEOPLE V. FREEBOLD	292.50	89411
101-131-807.00	JURY FEES	SUSAN CAROL SKELLENGER	PEOPLE V. FREEBOLD	307.50	89414
101-131-807.00	JURY FEES	TINA MARIE KOCH	PEOPLE V. FREEBOLD	251.25	89419
101-131-807.00	JURY FEES	TRACY JUNE OLIVER	PEOPLE V. FREEBOLD	382.50	89420
101-131-807.00	JURY FEES	HEINS, PATRICIA	4/5,4/11,4/12/23 LUNCH REIMB TRIAL	175.62	89538
101-131-807.00	JURY FEES	HEINS, PATRICIA	REIMB JURY LUNCH 412.23	24.89	89630
101-131-810.00	LEGAL FEES	ERIC OHEARN	CT. APPOINTED ATTY	855.00	89369
101-131-810.00	18-3016-NA	MCDONALD, PATRICK	COURT APPOINTED ATTY FOR VARIOUS CASES	2,040.00	89391
101-131-810.00	22-3189-NA	NICHOLAS BROWN LAW, PLLC	COURT APPOINTED ATTY FOR VARIOUS NA CAS	2,087.47	89396
101-131-810.00	18-3032-NA	SPILLAN, JOHN	COURT APPOINTED ATTY - NA FEES	1,460.00	89407
101-131-810.00	LEGAL FEES	LAW OFFICES OF WESTFALL, I	COURT APPT ATTY APRIL 2023	1,687.50	89552
101-131-810.00	LEGAL FEES	NORTH POINTE LEGAL, PLC	COURT APPOINTED ATTY FOR VARIOUS NA CAS	1,215.00	89569
101-131-812.00	APPEALS COURT - LEGAL FEES	SPILLAN, JOHN	COURT APPOINTED ATTY - NA FEES	25.00	89407
101-131-812.00	APPEALS COURT - LEGAL FEES	KITCHEN, MICHAEL	APPELLATE ATTY 21-2786-FH	1,164.47	89548
101-131-813.00	PROBATION EXPENSES	WELLS FARGO VENDOR FIN SEF	CONT #450-9688610-001 PROBATION COPIER	67.52	89681
101-131-860.00	TRAVEL	KELLEY, CLAYTON	01/01/23-04/07/23 MILEAGE & MEALS	298.62	89384
101-131-860.00	TRAVEL	QUAGLIA, VINCENT	03/28/23-04/07/23 MILEAGE & MEALS	330.00	89403
101-131-860.00	TRAVEL	FELICZAK, KAREN	TRAVE & MEAL EXP FREEBOLD TRIAL APRIL 4	208.62	89532

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GL Number	Invoice Line Desc	Vendor	Invoice Description	Amount	Check #
Fund 101 GENERAL FUND					
Dept 131 CIRCUIT COURT					
101-131-860.00	TRAVEL	HEINS, PATRICIA	MILEAGE & MEALS FREEBOLD TRIAL 3/01/23-	297.70	89538
101-131-860.00	TRAVEL	LUCIUS, KATLYN	MILEAGE & MEAL REIMB APRIL '23	208.16	89644
101-131-860.00	TRAVEL	QUAGLIA, VINCENT	MEALS & MILEAGE COURT REPORTER	172.50	89660
101-131-865.00	PRISONER TRANSFER	LSQ FUNDING GROUP, L.C	EXTRADITION J DESMOND 03.2023	3,576.22	89642
101-131-962.00	JIS RELATED COSTS	MANISTEE COUNTY - ADMINIS	MANISTEE COURT COST REIMB JAN-MAR 2023	638.08	89557
101-131-967.00	PROJECT EXPENSES - DRUG COURT GR	BENZIE COUNTY SHERIFF OFF	111 DRUG TESTS FOR THROPE	44.00	89352
101-131-967.00	PROJECT EXPENSES - DRUG COURT GR	BENZIE COUNTY SHERIFF OFF	112 DRUG TESTS	48.00	89352
101-131-967.00	PROJECT EXPENSES - DRUG COURT GR	KENNETH HILLIARD	CONTRACTED SERVICES DRUG COURT	1,600.56	89385
101-131-967.00	PROJECT EXPENSES - DRUG COURT GR	KENNETH HILLIARD	CONTRACTED SERVICES DRUG COURT	1,600.56	89638
Total For Dept 131 CIRCUIT COURT				40,452.50	
Dept 136 DISTRICT COURT					
101-136-727.00	OFFICE SUPPLIES	JACKPINE BUSINESS CENTERS	PLAIN ENVELOPES DIST CRT	471.88	89542
101-136-727.00	OFFICE SUPPLIES	JACKPINE BUSINESS CENTERS	WINDOW ENVELOPES	520.00	89542
101-136-727.00	OFFICE SUPPLIES	MCCARDEL WATER CONDITIONIN	WATER PROBATE CRT APRIL 2023	45.50	89559
101-136-727.00	OFFICE SUPPLIES	PREMIER BIOTECH LLC	DRUG TESTS 85TH DIST CRT	192.33	89574
101-136-727.00	OFFICE SUPPLIES	VISA	APRIL VISA COMBINED	36.44	
101-136-805.10	PROBATE CT APPOINTTED ATTORNEY	KISH DYKSTRA & SCOTT	GURDIAN AD ITEM BENZIE COUNTY	405.00	89386
101-136-805.10	PROBATE CT APPOINTTED ATTORNEY	KEHR, LINDA MOOREY	ATTY ATTY FEES 23-0038-CA	250.00	89547
101-136-805.10	PROBATE CT APPOINTTED ATTORNEY	NICHOLS, NOVIA	ATTY FEES J ARCOS 19-0116-MI	50.00	89568
101-136-806.00	SCREENING FEES	OPEN DOOR ASSESSMENTS, LLC	COURT SCREENING-REMOTE, EM 23-043 FY	75.00	89400
101-136-806.00	SCREENING FEES	OPEN DOOR ASSESSMENTS, LLC	SCREENING KH 22343SD, JH 23032SM	150.00	89572
101-136-853.00	CELLULAR PHONES	VERIZON WIRELESS	652-001 CELLPHONES MAR 13-APRIL 14.23	195.07	89679
101-136-853.00	CELLULAR PHONES	VERIZON WIRELESS	CELLPHONES BRD CHR, MNT,POA,CRTS,ACO,RE	195.07	89679
101-136-900.00	PRINTING & PUBLISHING	THE PIONEER GROUP	DP23-273 NOTICE OF HEARING STEELE	99.65	89670
101-136-962.20	JIS RELATED COSTS	STATE OF MICHIGAN	JIS/JMS EXP APRIL,MAY,JUNE 2023	3,039.83	89581
Total For Dept 136 DISTRICT COURT				5,725.77	
Dept 141 FRIEND OF THE COURT					
101-141-964.10	REIMBURSEMENT TO MANISTEE	MANISTEE COUNTY FOC	FOC REIMBURSEMENT FOR FEBRUARY 2023	14,927.08	89479
Total For Dept 141 FRIEND OF THE COURT				14,927.08	
Dept 142 JUVENILE DIVISION					
101-142-704.01	SALARY-DIRECTOR OF YOUTH SERVICE	MANISTEE COUNTY - ADMINIS	MANISTEE COURT COST REIMB JAN-MAR 2023	1,498.68	89557
101-142-900.00	PRINTING & PUBLISHING	NETLINK BUSINESS SOLUTIONS	COPY COUNTS W/MAINTENANCE AGREEMENT CHF	20.88	89486
101-142-957.40	NON REIMBURSABLE EXPENSES	NORTHERN MICHIGAN JUVENILE	CARLY BAILEY FOR SPRING 2023 CONFERENCE	35.00	89398
Total For Dept 142 JUVENILE DIVISION				1,554.56	
Dept 172 ADMINISTRATOR					
101-172-727.00	OFFICE SUPPLIES	QUILL CORPORATION	1099 MISC PACKAGE	19.37	89493
101-172-727.00	OFFICE SUPPLIES	NETLINK BUSINESS SOLUTIONS	STAPLES MX-3551 BLDG DEPT	98.00	89567
101-172-727.00	OFFICE SUPPLIES	QUILL CORPORATION	RULED NOTE PADS STANDARD	13.10	89661
101-172-860.00	TRAVEL	ZEITS, KATIE	MAC EXPENSES MEALS & MILEAGE APRIL 2023	273.41	89684
101-172-900.00	PRINTING & PUBLISHING	MI BENZIE CO RECORD PATRICIA	AD#00962231 HAZEMAT PUBLIC NOTICE	84.50	89563
101-172-955.00	CONVENTIONS & MEETINGS	VISA	APRIL VISA COMBINED	329.00	
Total For Dept 172 ADMINISTRATOR				817.38	
Dept 215 COUNTY CLERK					
101-215-727.00	OFFICE SUPPLIES	STATE OF MICHIGAN	ARCHIVES OF MICHIGAN RECORDS PROJECT 4.	50.00	89580
101-215-727.00	OFFICE SUPPLIES	THE EBCO COMPANY	#C1 FILE BACKS, LETTER SIZE WITH FASTN	307.00	89587
101-215-807.00	JURY BOARD FEES	DREWYOUR, RICK	JURY BOARD FEES APRIL 2023	65.00	89620
101-215-807.00	JURY BOARD FEES	MICK, JANICE	JURY FEES APRIL 2023	43.75	89652
101-215-807.00	JURY BOARD FEES	SHRAKE, ELIZABETH	JURY BOARD FEES APRIL '23	44.38	89664

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INVOICE GL DISTRIBUTION REPORT FOR BENZIE COUNTY
EXP CHECK RUN DATES 04/07/2023 - 05/04/2023

Page: 3/19

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GL Number	Invoice Line Desc	Vendor	Invoice Description	Amount	Check #
Fund 101 GENERAL FUND					
Dept 215 COUNTY CLERK					
101-215-955.00	CONVENTIONS & MEETINGS	MPJRA	CONFERENCE 5.10.2023 KIM & LORI CLERK	150.00	89564
		Total For Dept 215 COUNTY CLERK		660.13	
Dept 253 COUNTY TREASURER					
101-253-727.00	OFFICE SUPPLIES	PLATTE RIVER PRINTING	WINDOW ENVELOPES	375.00	89573
101-253-727.00	OFFICE SUPPLIES	VISA	APRIL VISA COMBINED	62.69	
101-253-731.00	TAX ROLLS & NOTICES	XPRT FULFILLMENT	POSTAGE/MAILINGS FOR DLQ TAXES	622.83	89427
101-253-830.10	SERVICE CONTRACT (AC)	BETSIE RIVER VETERINARY CL	QTRLY PAYMENT FOR DOG LICENSE SALES	99.00	89438
101-253-830.10	SERVICE CONTRACT (AC)	NORTHWOOD ANIMAL HOSPITAL	QTRLY DOG LICENSE SALES	17.00	89489
101-253-830.10	SERVICE CONTRACT (AC)	PLATTE LAKE VETERINARY CL	QTRLY PAYMENT FOR DOG LICENSE SALES	39.00	89492
101-253-860.00	TRAVEL	THOMPSON, MICHELLE	MILEAGE	18.31	89417
101-253-860.00	TRAVEL	THOMPSON, MICHELLE	MILEAGE	155.06	89672
101-253-961.00	TRAINING & SCHOOLS	VISA	APRIL VISA COMBINED	15.00	
101-253-963.00	COMPUTER SUPPORT	BS & A SOFTWARE	DLQ TAX SYSTEM ANNUAL FEES 3/1/2023-3/1	4,706.00	89444
		Total For Dept 253 COUNTY TREASURER		6,109.89	
Dept 257 EQUALIZATION DEPARTMENT					
101-257-727.00	OFFICE SUPPLIES	ODP BUSINESS SOLUTIONS, LI	WASTEBASKET, CHAIRMAT, AND PAD- OFFICE	58.55	89399
101-257-800.00	CONTRACTED SVCS - DESIGNATED ASS	W.A.S LLC	POLLY CAIRNS -EQU DIR OF REC APRIL 2023	7,515.50	
		Total For Dept 257 EQUALIZATION DEPARTMENT		7,574.05	
Dept 261 MSU EXTENSION					
101-261-703.04	WAGES-PART TIME SECRETARY	MSU EXTENSION BUSINESS OF	DOBIS PAY 2.23.23-3.11.23	998.98	89653
		Total For Dept 261 MSU EXTENSION		998.98	
Dept 265 BUILDING & GROUNDS					
101-265-748.00	GAS, OIL & GREASE-BUILDING & GRO	BENZIE COUNTY ROAD COMMIS	FUEL FOR APRIL 2023	90.93	89607
101-265-750.00	MAINTENANCE SUPPLIES	KSS	PAPER PRODUCTS GVT CTR 1471544	386.24	89477
101-265-750.00	MAINTENANCE SUPPLIES	NUGENT ACE HARDWARE	BATTERIES AND WALL CLOCKS	78.97	89490
101-265-750.00	MAINTENANCE SUPPLIES	AMAZON CAPITAL SERVICES, I	4.14.2023 FURNACE FILTERS JAIL,SHERIFF,	137.99	89515
101-265-750.00	MAINTENANCE SUPPLIES	KSS	PAPER AND SOAP 4.25.23	371.94	89550
101-265-750.00	MAINTENANCE SUPPLIES	NUGENT ACE HARDWARE	ACCT 1444 MISC BLDG & GRDS, WEED, LINK,	18.39	89571
101-265-750.00	MAINTENANCE SUPPLIES	KSS	PAPER TOWELS, TRASH LINERS,SOFTENER, MC	142.60	89640
101-265-750.00	MAINTENANCE SUPPLIES	NUGENT ACE HARDWARE	MAILBOX FLAG REPL KIT GVT CTR ACCT#1025	7.99	89657
101-265-750.00	MAINTENANCE SUPPLIES	WESTSHORE PLUMBING & HEAT	4.28.23 TOILET AND WATER FOUNTAIN PARTS	207.07	89682
101-265-800.00	CONTRACTED SERVICES	KATHY HELINE CLEANING	CAMPUS CLEANING FOR MONTH OF APRIL 2023	5,600.00	89546
101-265-800.00	CONTRACTED SERVICES	TKS SECURITY	GVT CTR QTRLY BILLING MAY-JULY 2023	1,632.00	89674
101-265-821.00	GARBAGE DISPOSAL	GFL ENVIRONMENTAL	ACCT # 002126461 WASTE MANAGEMENT SHERI	41.66	89374
101-265-821.00	GARBAGE DISPOSAL-MAIN BUILDING 2	GFL ENVIRONMENTAL	ACCT #002110103 WASTE MANAGEMENT MAIN E	277.44	89375
101-265-850.00	TELEPHONE	CENTURYLINK	30343955 COMMUNICATION	43.09	89359
101-265-850.00	TELEPHONE	TELNET WORLDWIDE	BENZIE COUNTY PHONES-ACCT# 61319	443.39	89586
101-265-853.00	CELLULAR PHONES	ZEITS, KATIE	MONTHLY STIPEND PHONE	30.00	89428
101-265-853.00	CELLULAR PHONES	VERIZON WIRELESS	652-001 CELLPHONES MAR 13-APRIL 14.23	87.04	89679
101-265-853.00	CELLULAR PHONES	VERIZON WIRELESS	CELLPHONES BRD CHR, MNT,POA,CRTS,ACO,RE	87.04	89679
101-265-853.00	CELLULAR PHONES	ZEITS, KATIE	MONTHLY STIPEND PHONE	30.00	89684
101-265-922.00	WATER & SEWER	VILLAGE OF BEULAH	WATER BILL FOR SHERIFFS OFFICE/JAIL	981.84	89423
101-265-922.00	WATER & SEWER	VILLAGE OF BEULAH	WATER & SEWER BILL 01/10/23-04/04/23	888.00	89423
101-265-923.00	FUEL - NATURAL GAS	DTE ENERGY	ACCT #9100 209 2920 4 JAIL 03/11/23-04/	456.94	89460
101-265-923.00	FUEL/PROPANE-MAIN BUILDING 9100	DTE ENERGY	ACCT #9100 209 3120 0 DHS 03/11/23-04/	785.79	89463
101-265-924.00	ELECTRIC-MAIN BUILDING 1000 0051	CONSUMERS ENERGY	ACCT #1000 0051 46313 JAIL ELECTRIC03/1	796.26	89451
101-265-924.00	ELECTRIC- GARAGE 1000 0586 8649	CONSUMERS ENERGY	ACCT #1000 0586 8649 MAIN GARAGE 03/14/	134.33	89452
101-265-924.00	ELECTRIC-MAIN BUILDING 1000 0051	CONSUMERS ENERGY	ACCT #1000 0051 4248 MAIN BUILDING 03/1	5,889.54	89453
101-265-930.00	EQUIPMENT REPAIR	CUMMINS BRIDGEWAY, LLC	GEN SET PLANNED MAINTENANCE FOR EQUIPME	515.65	89455

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GL Number	Invoice Line Desc	Vendor	Invoice Description	Amount	Check #
Fund 101 GENERAL FUND					
Dept 265 BUILDING & GROUNDS					
101-265-935.00	BUILDING REPAIRS	VISA	SHERIFF'S OFFICE VISA CHARGES	18.79	22
101-265-935.00	BUILDING REPAIRS	NUGENT ACE HARDWARE	ACCT 1444 MISC BLDG & GRDS, WEED, LINK,	34.22	89571
101-265-935.00	BUILDING REPAIRS	WESTSHORE PLUMBING & HEAT	420.23 MEN'S AND WOMEN'S TOILET REPAIR	69.91	89597
101-265-935.00	BUILDING REPAIRS	A J'S EXCAVATING LLC	TOPSOIL JAIL,BCSO	61.35	89601
101-265-935.00	BUILDING REPAIRS	AMAZON CAPITAL SERVICES, I	TOILET VALVE FOR JAIL,BCSO,DISP MAY 202	32.81	89602
101-265-935.00	BUILDING REPAIRS	AMAZON CAPITAL SERVICES, I	BCSO, DISP, JAIL TOILET VALVE	6.55	89602
101-265-935.00	BUILDING REPAIRS	AUTOMATIC DOOR SERVICE	HANDICAP ACCESS BUTTONS JAIL/SHERIFF	114.67	89604
101-265-935.00	BUILDING REPAIRS	HURST MECHANICAL	#1 BOILER PUMP REPAIR 4.28.23	2,812.96	89633
101-265-935.00	BUILDING REPAIRS	TKS SECURITY	CRT CAMERA WARRANTY REPMT LABOR & MILEF	440.00	89674
Total For Dept 265 BUILDING & GROUNDS				23,753.39	
Dept 266 LEGAL & CONTRACTED SERVICES					
101-266-810.00	LEGAL FEES STMT 54459	COHL, STOKER, TOSKEY, P.C.	PROFESSIONAL SERVICES RENDERED MARCH 202	4,333.34	89448
101-266-815.00	AUDITORS	MANER COSTERISAN	FINAL BILL FOR AUDIT FIELDWORK YR END 5	5,600.00	89556
101-266-815.20	ADMINISTRATION FEES - MANISTEE	MANISTEE COUNTY - ADMINIS	MANISTEE COURT COST REIMB JAN-MAR 2023	1,166.67	89557
Total For Dept 266 LEGAL & CONTRACTED SERVICES				11,100.01	
Dept 267 PROSECUTING ATTORNEY					
101-267-727.00	OFFICE SUPPLIES	KAREN MALLON	EXPENSE REPORT	149.67	89476
101-267-727.00	OFFICE SUPPLIES	TRAVERSE CITY AREA PUBLIC	PRETRIAL AND PCC SUMMARY SHEETS	232.08	89591
101-267-727.00	OFFICE SUPPLIES	TRAVERSE CITY AREA PUBLIC	#10 ENVELOPES	130.23	89591
101-267-727.00	OFFICE SUPPLIES	VISA	APRIL VISA COMBINED	818.55	
101-267-808.00	WITNESS FEES	BEIDLER, CAROL	WITNESS FEES MCCALL 21-277-SM	9.68	89435
101-267-808.00	WITNESS FEES	DAVIDHIZAR, MARGARET	FREEBOLD TRIAL WITNESS FEES	27.40	89456
101-267-808.00	WITNESS FEES	FREEBOLD, JACOB	FREEBOLD WITNESS FEES	82.80	89469
101-267-808.00	WITNESS FEES	SOWA, GRANT	WITNESS FEES MCCALL 21-277-SM	7.32	89496
101-267-808.00	WITNESS FEES	TABERT, DAYMAIN	WITNESS FEES 22-3195-DL CULBERTSON	13.52	89500
101-267-808.00	WITNESS FEES	VANBROCKLIN, AUSTIN	FREEBOLD TRIAL WITNESS FEES	27.65	89504
101-267-808.00	WITNESS FEES	VANBROCKLIN, EMILY	WITNESS FEES	27.65	89505
101-267-808.00	WITNESS FEES	VISA	APRIL VISA COMBINED	85.00	
101-267-853.00	CELLULAR PHONES	VERIZON WIRELESS	652-001 CELLPHONES MAR 13-APRIL 14.23	87.04	89679
101-267-853.00	CELLULAR PHONES	VERIZON WIRELESS	CELLPHONES BRD CHR, MNT,POA,CRTS,ACO,RE	87.04	89679
101-267-901.00	RESOURCE MATERIALS	RELX INC. DBA LEXISNEXIS	PAO LEXIS NEXIS	174.00	89662
101-267-955.00	CONVENTIONS & MEETINGS	VISA	APRIL VISA COMBINED	60.00	
Total For Dept 267 PROSECUTING ATTORNEY				2,019.63	
Dept 268 REGISTER OF DEEDS					
101-268-800.00	CONTRACTED SERVICES - LAREDO	FIDLAR TECHNOLOGIES INC	LAREDO USAGE FEBRUARY 2023	1,762.12	89371
101-268-800.00	CONTRACTED SERVICES - LAREDO	FIDLAR TECHNOLOGIES INC	LAREDO USAGE MARCH 2023	1,339.67	89533
101-268-955.10	DUES & REGISTRATIONS	VISA	APRIL VISA COMBINED	30.00	
Total For Dept 268 REGISTER OF DEEDS				3,131.79	
Dept 275 DRAIN COMMISSION					
101-275-819.00	CONTRACT SERVICE - LAKE LEVELS	DIXON, CRAIG	MONTHLY CONTRACTED SERVICES FOR DAM WAI	333.33	89365
101-275-819.00	CONTRACT SERVICE - LAKE LEVELS	DIXON, CRAIG	MONTHLY CONTRACTED SERVICES FOR DAM WAI	333.33	89619
Total For Dept 275 DRAIN COMMISSION				666.66	
Dept 285 CENTRAL SERVICES					
101-285-730.00	POSTAGE	FP FINANCE PROGRAM	POSTAGE FOR APRIL 2023	2,500.00	21
101-285-730.00	POSTAGE	XPRT FULFILLMENT	POSTAGE/MAILINGS FOR DLQ TAXES	872.00	89427
101-285-730.00	POSTAGE	AUTOMATED BUSINESS EQUIPME	INK CARTRIDGES AND SELF SEALING SOLUTIC	453.42	89434
101-285-730.00	POSTAGE	VISA	APRIL VISA COMBINED	12.60	
101-285-800.00	CONTRACTED SERVICES	FP FINANCE PROGRAM	POSTAGE METER RENTAL	248.04	89468

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INVOICE GL DISTRIBUTION REPORT FOR BENZIE COUNTY
EXP CHECK RUN DATES 04/07/2023 - 05/04/2023

Page: 5/19

JOURNALIZED

BOTH OPEN AND PAID

GL Number	Invoice Line Desc	Vendor	Invoice Description	Amount	Check #
Fund 101 GENERAL FUND					
Dept 285 CENTRAL SERVICES					
101-285-800.00	CONTRACTED SERVICES	FP FINANCE PROGRAM	POSTAGE METER RENTAL	248.04	89535
101-285-930.00	EQUIPMENT REPAIR	VC3 INC	SWITCH TO RESOLVE POSTAGE METER CONNECT	31.57	89429
101-285-930.00	EQUIPMENT REPAIR	NETLINK BUSINESS SOLUTIONS	COPY COUNTS W/MAINTENANCE AGREEMENT CH	2,404.37	89486
101-285-930.00	EQUIPMENT REPAIR	VISA	APRIL VISA COMBINED	435.60	
101-285-930.00	EQUIPMENT REPAIR	SUMMIT FIRE PROTECTION	FIRE SYSTEM REPAIR FROM STORM DAMAGE 04	2,590.00	89667
101-285-940.20	EQUIPMENT LEASE-40027957	TEAM FINANCIAL GROUP, INC.	CUSTOMER #40027957 CONTRACT #40027957-1	120.97	89415
101-285-940.20	EQUIPMENT LEASE-40023293	TEAM FINANCIAL GROUP, INC.	CUSTOMER #40023293 CONTRACT #40023293-1	122.00	89415
101-285-940.20	EQUIPMENT LEASE	APPLIED INNOVATION	SUM OF EQUIPMENT BASE CHARGES	211.91	89433
101-285-940.20	EQUIPMENT LEASE-40032368	TEAM FINANCIAL GROUP, INC.	CUSTOMER #40032368 CONTRACT #40032368-1	375.75	89501
101-285-940.20	EQUIPMENT LEASE	WELLS FARGO VENDOR FIN SEF	450-0236145-1 BP-50C45 APRIL 2023	155.51	89596
101-285-940.20	EQUIPMENT LEASE-40029846	TEAM FINANCIAL GROUP, INC.	CUSTOMER #40029846 CONTRACT # 40029846-	189.93	89668
Total For Dept 285 CENTRAL SERVICES				10,971.71	
Dept 286 TECHNOLOGY SUPPORT					
101-286-800.00	CONTRACTED SERVICES	MERIT NETWORK INC.	CONTRACTED BANDWITH	2,250.00	89480
101-286-850.01	INTERNET SERVICE	MERIT NETWORK INC.	CONTRACTED BANDWITH	6,480.00	89480
Total For Dept 286 TECHNOLOGY SUPPORT				8,730.00	
Dept 301 SHERIFF					
101-301-687.00	REFUNDS/REBATES - SHERIFF	VISA	APRIL VISA COMBINED	(400.00)	
101-301-727.00	OFFICE SUPPLIES	VISA	SHERIFF'S OFFICE VISA CHARGES	144.20	22
101-301-727.00	OFFICE SUPPLIES	AMAZON CAPITAL SERVICES, I	OFF SUPP ROAD/JAIL	17.49	89431
101-301-729.00	PHOTOS AND SUPPLIES	85TH DISTRICT COURT	CIVIL SERVICE SMALL CLAIMS 04172023	125.00	89430
101-301-748.00	GAS, OIL & GREASE	EXPRESS LUBE & TIRE SERVIC	18-3 OIL CHANGE	62.44	89465
101-301-748.00	GAS, OIL & GREASE	WEX BANK	FUEL MAR 16 TO APR 15 2023	156.73	89509
101-301-748.00	GAS, OIL & GREASE	BENZIE COUNTY ROAD COMMIS	APRIL 2023 FUEL	4,112.04	89607
101-301-749.00	VEHICLE REPAIRS	NAPA AUTO SUPPLY, INC.	16-1 BACK UP LIGHT BULB	2.49	89395
101-301-749.00	VEHICLE REPAIRS	WATSON BENZIE LLC	19-1 OC/DX FAILING BALL JOINTS	68.75	89426
101-301-749.00	VEHICLE REPAIRS	NAPA AUTO SUPPLY, INC.	16-1 HEADLAMP BULB	3.89	89566
101-301-749.00	VEHICLE REPAIRS	WATSON BENZIE LLC	19-1 CONTROL ARM X4, ALIGNMENT, SWAY B	307.89	89595
101-301-749.00	VEHICLE REPAIRS	HONOR COLLISION SVCS	20-2 DURANGO DEDUCTIBLE	1,000.00	89632
101-301-751.00	UNIFORMS	VISA	SHERIFF'S OFFICE VISA CHARGES	253.41	22
101-301-751.00	UNIFORMS	EMBROID ME OF TRAVERSE CI	SHIRTS - ROAD & MARINE	84.00	89464
101-301-751.00	UNIFORMS	GALL'S, LLC	UNIFORMS - ROAD	218.98	89536
101-301-751.00	UNIFORMS	VISA	APRIL VISA COMBINED	33.50	
101-301-751.00	UNIFORMS	AMAZON CAPITAL SERVICES, I	ROAD UNIFORMS	71.16	89602
101-301-751.00	UNIFORMS	AMAZON CAPITAL SERVICES, I	ROAD UNIFORMS	16.56	89602
101-301-850.00	TELEPHONE	CHARTER COMMUNICATIONS	ACCT 8245 12 142 0010078	17.61	89615
101-301-853.00	CELLULAR PHONES-ROAD PATROL	VERIZON WIRELESS	SHERIFF MAR 13 APR 13 2023 CELL PHONES	717.08	89593
101-301-961.00	TRAINING & SCHOOLS	VISA	SHERIFF'S OFFICE VISA CHARGES	250.00	22
101-301-970.00	EQUIPMENT	VISA	SHERIFF'S OFFICE VISA CHARGES	75.00	22
101-301-970.00	EQUIPMENT	AMAZON CAPITAL SERVICES, I	ROAD EQUIPMENT	265.80	89431
101-301-970.06	EQUIPMENT - COMPUTERS	AMAZON CAPITAL SERVICES, I	KEYBOARD/MOUSE 4 SETS	78.96	89431
101-301-970.06	EQUIPMENT - COMPUTERS	AMAZON CAPITAL SERVICES, I	HEADPHONES - DB	35.99	89514
Total For Dept 301 SHERIFF				7,718.97	
Dept 333 SECONDARY ROAD PATROL					
101-333-725.00	FRINGE BENEFITS	DELTA DENTAL PLAN OF MICH	CLIENT # 0110900001 DENTAL MAY 2023	97.96	89457
101-333-725.00	FRINGE BENEFITS	STANDARD INSURANCE COMPAN	MONTHLY LIFE ADD AND SHORT TERM INS	38.58	89578
101-333-725.00	FRINGE BENEFITS	FIDELITY SECURITY LIFE INS	EYEMED 5.2023 1039923,1044145	15.40	89624
101-333-748.00	GAS, OIL & GREASE	BENZIE COUNTY ROAD COMMIS	APRIL 2023 FUEL	435.37	89607
Total For Dept 333 SECONDARY ROAD PATROL				587.31	

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INVOICE GL DISTRIBUTION REPORT FOR BENZIE COUNTY
EXP CHECK RUN DATES 04/07/2023 - 05/04/2023

Page: 6/19

JOURNALIZED
BOTH OPEN AND PAID

GL Number	Invoice Line Desc	Vendor	Invoice Description	Amount	Check #
Fund 101 GENERAL FUND					
Dept 426 EMERGENCY MANAGEMENT					
101-426-725.00	FRINGE BENEFITS	DELTA DENTAL PLAN OF MICH	CLIENT # 0110900001 DENTAL MAY 2023	50.63	89457
101-426-725.00	FRINGE BENEFITS	STANDARD INSURANCE COMPAN	MONTHLY LIFE ADD AND SHORT TERM INS	40.10	89578
101-426-725.00	FRINGE BENEFITS	FIDELITY SECURITY LIFE INS	EYEMED 5.2023 1039923,1044145	9.28	89624
101-426-748.00	GAS, OIL & GREASE-EMERGENCY MANA	BENZIE COUNTY ROAD COMMISSE	FUEL FOR APRIL 2023	81.03	89607
101-426-850.00	TELEPHONE	VERIZON WIRELESS	ACCT# 786787479-00001FROM MAR 2- APR 01	43.52	89506
101-426-860.00	TRAVEL	HUBERS, REBECCA	TRAVEL REIMBURSEMENT APRIL 2023	271.83	89472
101-426-957.00	MISCELLANEOUS	EMERGENCY MANAGEMENT ASSOC	2023 ASSOCIATION DUES	20.00	89367
101-426-967.00	PROJECT EXPENSES	VISA	APRIL VISA COMBINED	95.94	
101-426-967.00	PROJECT EXPENSES	IDSI INTERNATIONAL	7 LICENSES HAZCONNECT - EGLE TIER II MF	1,050.00	89635
Total For Dept 426 EMERGENCY MANAGEMENT				1,662.33	
Dept 648 MEDICAL EXAMINER					
101-648-800.00	CONTRACTED SERVICES	MANISTEE COUNTY - ADMINIS	MANISTEE COURT COST REIMB JAN-MAR 2023	2,127.94	89557
101-648-861.00	BURIAL TRANSITS	JOWETT FAMILY FUNERAL HOME	TRANSPORT OF DECEDENTS AND MEDICOLEGAL	3,150.00	89475
101-648-970.00	EQUIPMENT- MEDICAL EXAMINER	STERICYCLE, INC.	SITE 002: BENZIE COUNTY EMS, STERI-SAFE	690.00	89412
101-648-970.00	EQUIPMENT- MEDICAL EXAMINER	STERICYCLE, INC.	SITE 002: BENZIE COUNTY EMS, STERI-SAFE	690.00	89665
101-648-970.00	EQUIPMENT- MEDICAL EXAMINER	TRINITY FLUIDS	SUPPLIES APRIL '23	148.84	89677
101-648-970.00	EQUIPMENT- MEDICAL EXAMINER	TRINITY FLUIDS	SUPPLIES SYRINGE, NEEDLES APRIL '23	66.60	89677
Total For Dept 648 MEDICAL EXAMINER				6,873.38	
Dept 649 MENTAL HEALTH					
101-649-836.00	APPROPRIATIONS	CENTRA WELLNESS NETWORK	MONTHLY APPROPRIATIONS MAY 2023	9,534.59	89614
Total For Dept 649 MENTAL HEALTH				9,534.59	
Dept 670 DHHS BOARD					
101-670-721.00	PER DIEM - DHS BOARD	HARRISON, SCOTT	DHHS BOARD MEETING FOR APRIL	40.00	89378
101-670-721.00	PER DIEM - DHS BOARD	JOWETT, GAYLORD	DHHS BOARD MEETING IN APRIL	40.00	89382
101-670-721.00	PER DIEM - DHS BOARD	SCHAFFER, DONALD E.	DHHS BOARD MEETING FOR APRIL	40.00	89406
101-670-860.00	TRAVEL - DHS BOARD	SCHAFFER, DONALD E.	DHHS BOARD MEETING FOR APRIL	5.90	89406
Total For Dept 670 DHHS BOARD				125.90	
Dept 728 INTERGOVERNMENTAL					
101-728-885.00	LIQUOR TAX - NO MI REG ENTITY	NORTHERN MICHIGAN REGIONAL	LIQUOR TAX FOR 2ND QTR OF FY 2023	19,399.20	89654
Total For Dept 728 INTERGOVERNMENTAL				19,399.20	
Dept 751 PARKS & RECREATION DEPARTMENT					
101-751-721.00	PER DIEM	BARB IKENS	PARKS AND RECREATION MEETING 4/24/23	40.00	89519
101-751-721.00	PER DIEM	BARNARD, JASON	PARKS AND RECREATION MEETING 04/24/23	40.00	89520
101-751-721.00	PER DIEM-PARKS & REC	BEECHRAFT, PAUL	PARKS AND RECREATION MEETING 4/24/23	40.00	89521
101-751-721.00	PER DIEM	DUPERRON, SEAN	PARKS AND RECREATION MEETING 04/24/22	40.00	89528
101-751-721.00	PER DIEM	HOOGTERP, EDWARD	PARKS AND RECREATION MEETING 4/24/23	40.00	89540
101-751-721.00	PER DIEM	JOHNSON, SHAUN	PARKS AND RECREATION MEETING 04/24/23	40.00	89545
101-751-721.00	PER DIEM	KRAUS, CHARLES	PARKS AND RECREATION MEETING 4/24/23	40.00	89549
101-751-721.00	PER DIEM	LEE FERGUSON	PARKS AND RECREATION MEETING 04/24/23	40.00	89553
101-751-860.00	TRAVEL	BARB IKENS	PARKS AND RECREATION MEETING 4/24/23	5.24	89519
101-751-860.00	TRAVEL	BARNARD, JASON	PARKS AND RECREATION MEETING 04/24/23	6.55	89520
101-751-860.00	TRAVE-PARKS & REC	BEECHRAFT, PAUL	PARKS AND RECREATION MEETING 4/24/23	20.96	89521
101-751-860.00	TRAVEL	DUPERRON, SEAN	PARKS AND RECREATION MEETING 04/24/22	11.14	89528
101-751-860.00	TRAVEL	HOOGTERP, EDWARD	PARKS AND RECREATION MEETING 4/24/23	1.76	89540
101-751-860.00	TRAVEL	JOHNSON, SHAUN	PARKS AND RECREATION MEETING 04/24/23	2.93	89545
101-751-860.00	TRAVEL	KRAUS, CHARLES	PARKS AND RECREATION MEETING 4/24/23	14.41	89549
101-751-860.00	TRAVEL	LEE FERGUSON	PARKS AND RECREATION MEETING 04/24/23	14.41	89553

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INVOICE GL DISTRIBUTION REPORT FOR BENZIE COUNTY

EXP CHECK RUN DATES 04/07/2023 - 05/04/2023

Page: 7/19

JOURNALIZED

BOTH OPEN AND PAID

GL Number	Invoice Line Desc	Vendor	Invoice Description	Amount	Check #
Fund 101 GENERAL FUND					
Dept 751 PARKS & RECREATION DEPARTMENT					
		Total For Dept 751 PARKS & RECREATION DEPARTMENT		397.40	
Dept 851 INSURANCE & BONDS					
101-851-725.06	LIFE INSURANCE	STANDARD INSURANCE COMPANY	MONTHLY LIFE ADD AND SHORT TERM INS	181.30	89578
		Total For Dept 851 INSURANCE & BONDS		181.30	
Dept 852 MEDICAL INSURANCE					
101-852-717.00	MEDICAL/DENTAL/VISION INSURANCE	KOSIBOSKI, JEFFREY	RETIREE HEALTH SUPPLEMENT BENEFIT PER C	175.00	89387
101-852-717.00	MEDICAL/DENTAL/VISION INSURANCE	TUCKER, DAVID	MONTHLY RETIREE HEALTHCARE SUPPLEMENET	175.00	89421
101-852-717.00	MEDICAL/DENTAL/VISION INSURANCE	DELTA DENTAL PLAN OF MICH	CLIENT # 0110900001 DENTAL MAY 2023	2,596.82	89457
101-852-717.00	MEDICAL/DENTAL/VISION INSURANCE	TUCKER, DAVID	RETIREE HEALTH SUPP COAM MAY '23	175.00	89678
101-852-717.00	MEDICAL/DENTAL/VISION INSURANCE	FIDELITY SECURITY LIFE INS	EYEMED 5.2023 1039923,1044145	447.40	89624
101-852-717.00	MEDICAL/DENTAL/VISION INSURANCE	KOSIBOSKI, JEFFREY	RETIREE HEALTH SUPPLEMENT COAM MAY 2023	175.00	89639
101-852-717.01	MEDICAL INSURANCE TO MANISTEE	MANISTEE COUNTY - ADMINIS	MANISTEE COURT COST REIMB JAN-MAR 2023	1,401.93	89557
101-852-718.00	SHORT/LONG TERM DISABILITY	STANDARD INSURANCE COMPANY	MONTHLY LIFE ADD AND SHORT TERM INS	1,177.80	89578
101-852-874.00	MEDICAL INSURANCE - RETIREES	BLUE CARE NETWORK	GROUP#00189733 SUB#0002 MAY 2023 RETIRE	3,601.99	89441
101-852-874.00	MEDICAL INSURANCE - RETIREES	DELTA DENTAL PLAN OF MICH	CLIENT # 0110900001 DENTAL MAY 2023	210.95	89457
101-852-874.00	MEDICAL INSURANCE - RETIREES	FIDELITY SECURITY LIFE INS	EYEMED 5.2023 1039923,1044145	37.12	89624
		Total For Dept 852 MEDICAL INSURANCE		10,174.01	
Dept 871 WORKERS COMPENSATION INSURANCE					
101-871-828.00	WORKERS COMP INSURANCE	MICHIGAN COUNTIES WORKERS	2022 ADDITIONAL PREMIUM DUE FOR 2022 AU	2,401.11	89393
		Total For Dept 871 WORKERS COMPENSATION INSURANCE		2,401.11	
		Total For Fund 101 GENERAL FUND		200,179.66	
Fund 205 TNT OFFICER MILLAGE FUND					
Dept 000					
205-000-725.00	FRINGE BENEFITS	DELTA DENTAL PLAN OF MICH	CLIENT # 0110900001 DENTAL MAY 2023	26.72	89457
205-000-725.00	FRINGE BENEFITS	STANDARD INSURANCE COMPANY	MONTHLY LIFE ADD AND SHORT TERM INS	38.58	89578
205-000-725.00	FRINGE BENEFITS	FIDELITY SECURITY LIFE INS	EYEMED 5.2023 1039923,1044145	4.64	89624
205-000-748.00	GAS, OIL & GREASE	WEX BANK	FUEL MAR 16 TO APR 15 2023	89.86	89509
205-000-748.00	GAS, OIL & GREASE	BENZIE COUNTY ROAD COMMIS	APRIL 2023 FUEL	164.53	89607
205-000-748.00	GAS, OIL & GREASE	WATSON BENZIE LLC	19-3 OC TR CONTRACT X3	245.00	89680
205-000-840.00	INTELL/INVESTIGATIONS	VISA	SHERIFF'S OFFICE VISA CHARGES	621.71	22
205-000-840.00	INTELL/INVESTIGATIONS	TRANSUNION RISK & ALTERNA	APRIL INTELL 2023	75.00	89676
205-000-853.00	CELLULAR PHONES-TNT	VERIZON WIRELESS	SHERIFF MAR 13 APR 13 2023 CELL PHONES	40.60	89593
		Total For Dept 000		1,306.64	
Dept 871 WORKERS COMPENSATION INSURANCE					
205-871-828.00	INSURANCE & BONDS	MICHIGAN COUNTIES WORKERS	2022 ADDITIONAL PREMIUM DUE FOR 2022 AU	150.05	89393
		Total For Dept 871 WORKERS COMPENSATION INSURANCE		150.05	
		Total For Fund 205 TNT OFFICER MILLAGE FUND		1,456.69	
Fund 209 SCHOOL RESOURCE OFFICER					
Dept 000					
209-000-725.00	FRINGE BENEFITS	DELTA DENTAL PLAN OF MICH	CLIENT # 0110900001 DENTAL MAY 2023	148.59	89457
209-000-725.00	FRINGE BENEFITS	STANDARD INSURANCE COMPANY	MONTHLY LIFE ADD AND SHORT TERM INS	75.23	89578
209-000-725.00	FRINGE BENEFITS	FIDELITY SECURITY LIFE INS	EYEMED 5.2023 1039923,1044145	24.68	89624
209-000-748.00	GAS, OIL & GREASE	WEX BANK	FUEL MAR 16 TO APR 15 2023	38.57	89509
209-000-748.00	GAS, OIL & GREASE	BENZIE COUNTY ROAD COMMIS	APRIL 2023 FUEL	618.93	89607
209-000-751.00	UNIFORMS	AMAZON CAPITAL SERVICES, I	UNIFORMS - SRO - MAUL SHIRT	29.99	89602
209-000-957.00	MISCELLANEOUS	VERIZON WIRELESS	SHERIFF MAR 13 APR 13 2023 CELL PHONES	94.11	89593

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BOTH OPEN AND PAID

GL Number	Invoice Line Desc	Vendor	Invoice Description	Amount	Check #
Fund 209 SCHOOL RESOURCE OFFICER					
Dept 000					
209-000-961.00	TRAINING & SCHOOLS	VISA	SHERIFF'S OFFICE VISA CHARGES	425.00	22
209-000-961.00	TRAINING & SCHOOLS	BENZIE COUNTY SHERIFF OFF	TRNG & SCHOL, TRANSPORT	15.00	89437
Total For Dept 000				1,470.10	
Dept 871 WORKERS COMPENSATION INSURANCE					
209-871-828.00	INSURANCE & BONDS	MICHIGAN COUNTIES WORKERS	2022 ADDITIONAL PREMIUM DUE FOR 2022 AC	118.20	89393
Total For Dept 871 WORKERS COMPENSATION INSURANCE				118.20	
Total For Fund 209 SCHOOL RESOURCE OFFICER				1,588.30	
Fund 213 JAIL OPERATIONS FUND					
Dept 265 BUILDING & GROUNDS					
213-265-782.00	MAINTENANCE SUPPLIES	VISA	SHERIFF'S OFFICE VISA CHARGES	59.99	22
213-265-782.00	MAINTENANCE SUPPLIES	NUGENT ACE HARDWARE	ACCT 1444 MISC BLDG & GRDS, WEED, LINK,	54.97	89571
213-265-783.00	EQUIP. SERVICES & SUPPLIES	BETSIE VALLEY SALES & SER	MISC SUPPLIES - JAIL	40.35	89439
213-265-783.00	EQUIP. SERVICES & SUPPLIES	BETSIE VALLEY SALES & SER	SPARK PLUG	4.29	89439
213-265-783.00	EQUIP. SERVICES & SUPPLIES	AMAZON CAPITAL SERVICES, I	OFFICE SUPPLIES	62.11	89514
213-265-783.00	EQUIP. SERVICES & SUPPLIES	AMAZON CAPITAL SERVICES, I	4.14.2023 FURNACE FILTERS JAIL, SHERIFF,	337.81	89515
213-265-783.00	EQUIP. SERVICES & SUPPLIES	KSS	BODY WASH - JAIL	148.78	89550
213-265-783.00	EQUIP. SERVICES & SUPPLIES	NUGENT ACE HARDWARE	ACCT 1444 MISC BLDG & GRDS, WEED, LINK,	81.96	89571
213-265-783.00	EQUIP. SERVICES & SUPPLIES	KSS	PAPER TOWELS, TRASH LINERS, SOFTENER, MC	495.00	89640
213-265-784.00	GARBAGE PICK-UP	GFL ENVIRONMENTAL	ACCT # 002126461 WASTE MANAGEMENT SHERI	101.99	89374
213-265-853.00	CELLULAR PHONES	VERIZON WIRELESS	SHERIFF MAR 13 APR 13 2023 CELL PHONES	181.15	89593
213-265-922.00	WATER & SEWER	VILLAGE OF BEULAH	WATER BILL FOR SHERIFFS OFFICE/JAIL	2,403.59	89423
213-265-923.00	FUEL - NATURAL GAS	DTE ENERGY	ACCT #9100 209 2920 4 JAIL 03/11/23-04/	1,118.62	89460
213-265-924.00	ELECTRIC-JAIL 1000 0051 4313	CONSUMERS ENERGY	ACCT #1000 0051 46313 JAIL ELECTRIC03/1	1,949.34	89451
213-265-935.00	JAIL REPAIRS	VISA	SHERIFF'S OFFICE VISA CHARGES	77.00	22
213-265-935.00	JAIL REPAIRS	NUGENT ACE HARDWARE	ACCT 1444 MISC BLDG & GRDS, WEED, LINK,	84.13	89571
213-265-935.00	JAIL REPAIRS	WESTSHORE PLUMBING & HEAT	420.23 MEN'S AND WOMEN'S TOILET REPAIR	171.13	89597
213-265-935.00	JAIL REPAIRS	A J'S EXCAVATING LLC	TOPSOIL JAIL, BCSO	150.18	89601
213-265-935.00	JAIL REPAIRS	AMAZON CAPITAL SERVICES, I	TOILET VALVE FOR JAIL, BCSO, DISP MAY 202	80.33	89602
213-265-935.00	JAIL REPAIRS	AMAZON CAPITAL SERVICES, I	BCSO, DISP, JAIL TOILET VALVE	16.04	89602
213-265-935.00	JAIL REPAIRS	AUTOMATIC DOOR SERVICE	HANDICAP ACCESS BUTTONS JAIL/SHERIFF	280.73	89604
213-265-935.00	JAIL REPAIRS	GRAND TRAVERSE REFRIGERAT	WALK IN FREEZER - JAIL	562.53	89628
Total For Dept 265 BUILDING & GROUNDS				8,462.02	
Dept 351 JAIL - CORRECTIONS					
213-351-727.00	OFFICE SUPPLIES	VISA	SHERIFF'S OFFICE VISA CHARGES	239.74	22
213-351-727.00	OFFICE SUPPLIES	AMAZON CAPITAL SERVICES, I	OFF SUPP ROAD/JAIL	91.77	89431
213-351-727.00	OFFICE SUPPLIES	AMAZON CAPITAL SERVICES, I	OFFICE SUPPLIES	92.89	89514
213-351-740.00	FOOD SUPPLIES	CANTEEN SERVICES	FOOD SUPPLIES 03/26/2023 TO 04/01/2023	2,931.20	89358
213-351-740.00	FOOD SUPPLIES	CANTEEN SERVICES	FOOD SUPPLIES - 04/02 TO 04/08/23	2,781.70	89445
213-351-740.00	FOOD SUPPLIES	CANTEEN SERVICES	FOOD SUPP 04/09 TO 04/15/2023	3,080.70	89523
213-351-740.00	FOOD SUPPLIES	CANTEEN SERVICES	FOOD SUPPLIES 04/16/23 TO 04/22/23	2,759.50	89613
213-351-748.00	GAS, OIL & GREASE	WEX BANK	FUEL MAR 16 TO APR 15 2023	97.41	89509
213-351-748.00	GAS, OIL & GREASE	BENZIE COUNTY ROAD COMMISS	APRIL 2023 FUEL	350.15	89607
213-351-751.00	UNIFORMS	NYE UNIFORM COMPANY	SKAGGS - CLASS A PANTS - JAIL	119.09	89658
213-351-834.00	PRISONER MEDICAL - BENZIE CO	CORRECTIONAL RECOVERY	CLM BAL/CR FEE GT COUNTY INMATE	643.26	89454
213-351-834.00	PRISONER MEDICAL - BENZIE CO	CORRECTIONAL RECOVERY	CR FEE	318.94	89617
213-351-865.00	PRISONER TRANSFER	VISA	SHERIFF'S OFFICE VISA CHARGES	9.53	22
213-351-865.00	PRISONER TRANSFER	BENZIE COUNTY SHERIFF OFF	TRNG & SCHOL, TRANSPORT	50.00	89437
213-351-940.20	EQUIPMENT LEASE - COPIER-4003142	TEAM FINANCIAL GROUP, INC.	CUSTOMER #40031429 CONTRACT # 40031429	307.00	89585
213-351-961.00	TRAINING & SCHOOLS	BENZIE COUNTY SHERIFF OFF	TRNG & SCHOL, TRANSPORT	70.00	89437

05/05/2023 08:56 AM
User: Rlynn
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INVOICE GL DISTRIBUTION REPORT FOR BENZIE COUNTY
EXP CHECK RUN DATES 04/07/2023 - 05/04/2023

Page: 9/19

JOURNALIZED
BOTH OPEN AND PAID

GL Number	Invoice Line Desc	Vendor	Invoice Description	Amount	Check #
Fund 213 JAIL OPERATIONS FUND					
Dept 351 JAIL - CORRECTIONS					
213-351-963.00	COMPUTER EQUIPMENT	AMAZON CAPITAL SERVICES, I	KEYBOARD/MOUSE 4 SETS	78.96	89431
213-351-970.00	EQUIPMENT	OD SECURITY NORTH AMERICA,	BODY SCANNING SYSTEM	43,000.00	89491
Total For Dept 351 JAIL - CORRECTIONS				57,021.84	
Dept 851 INSURANCE & BONDS					
213-851-725.06	LIFE INSURANCE	STANDARD INSURANCE COMPAN\	MONTHLY LIFE ADD AND SHORT TERM INS	59.50	89578
Total For Dept 851 INSURANCE & BONDS				59.50	
Dept 852 MEDICAL INSURANCE					
213-852-717.00	MEDICAL/DENTAL/VISION INSURANCE	DELTA DENTAL PLAN OF MICH\	CLIENT # 0110900001 DENTAL MAY 2023	849.34	89457
213-852-717.00	MEDICAL/DENTAL/VISION INSURANCE	FIDELITY SECURITY LIFE IN\	EYEMED 5.2023 1039923,1044145	143.44	89624
213-852-718.00	SHORT/LONG TERM DISABILITY	STANDARD INSURANCE COMPAN\	MONTHLY LIFE ADD AND SHORT TERM INS	539.88	89578
Total For Dept 852 MEDICAL INSURANCE				1,532.66	
Dept 871 WORKERS COMPENSATION INSURANCE					
213-871-828.00	WORKERS COMP INSURANCE	MICHIGAN COUNTIES WORKERS	2022 ADDITIONAL PREMIUM DUE FOR 2022 AT	1,295.24	89393
Total For Dept 871 WORKERS COMPENSATION INSURANCE				1,295.24	
Total For Fund 213 JAIL OPERATIONS FUND				68,371.26	
Fund 214 EMERGENCY MEDICAL SERVICES (EMS) FUND					
Dept 265 BUILDING & GROUNDS					
214-265-750.00	MAINTENANCE SUPPLIES-EMS 2115152	GFL ENVIRONMENTAL	ACCT # WASTE MANAGEMENT (DEPARTMENT)	130.71	89376
214-265-750.00	MAINTENANCE SUPPLIES	MI PEST	ST3 PEST CONTROL	61.00	89392
214-265-750.00	MAINTENANCE SUPPLIES	HONOR BUILDING SUPPLY, INC	ITEMS NEEDED TO ADD A SUPPORT TO A BED	10.84	89471
214-265-750.00	MAINTENANCE SUPPLIES	NUGENT ACE HARDWARE	TRASH CANS FOR 2 AMBULANCES	15.98	89490
214-265-750.00	MAINTENANCE SUPPLIES	NUGENT ACE HARDWARE	BATTERIES FOR ST 3	14.98	89490
214-265-750.00	MAINTENANCE SUPPLIES	MI PEST	ST 2 PEST CONTROL	66.00	89649
214-265-750.00	MAINTENANCE SUPPLIES	NORTHERN SHORES PRESSURE W	POWER WASH ST 2 BUILDINGS AND DECKS	526.25	89655
214-265-750.00	MAINTENANCE SUPPLIES	NUGENT ACE HARDWARE	CLEANING SUPPLIES	28.96	89657
214-265-820.00	SNOW REMOVAL	NORTHERN OUTDOORS	FEB MARCH ST 2 PLOWING	160.00	89487
214-265-820.00	SNOW REMOVAL	NORTHERN OUTDOORS	MARCH PLOWING	40.00	89570
214-265-850.01	INTERNET SERVICE	CHARTER COMMUNICATIONS	ST 3 CABLE, INTERNET, PHONE	276.38	89360
214-265-850.01	INTERNET SERVICE	DIRECT TV	ST 2 TV	133.98	89459
214-265-850.01	INTERNET SERVICE	BRIGHTSPEED	INTERNET/PHONE CHARGES FOR THE MONTH OF	307.69	89612
214-265-853.00	CELLULAR PHONES	VERIZON WIRELESS	ACCT# 786787479-00001FROM MAR 2- APR 01	(6.61)	89506
214-265-853.00	CELLULAR PHONES	AT & T MOBILITY	CELLPHONES EMS & DISPATCH APRIL 2023	290.85	89517
214-265-922.00	WATER & SEWER	CITY OF FRANKFORT	ST 3 WATER AND SEWER	69.48	89364
214-265-922.00	WATER & SEWER	MCCARDEL WATER CONDITIONIN	ST 3 WATER FILTERING	59.50	89648
214-265-923.00	FUEL/PROPANE-EMS PINE LN 9100 20	DTE ENERGY	ACCT #9100 209 3107 7 PINE LN 03/11/23-	254.79	89461
214-265-923.00	FUEL/PROPANE-EMS PARK AVE 9100 2	DTE ENERGY	ACCT #9100 209 2902 2 PARK AVE 03/11/23	148.57	89462
214-265-923.00	FUEL/PROPANE-EMS TVILLE 9200 059	DTE ENERGY	ACCT # MAIN BUILDING (DATE OF SERVICE)	293.42	89527
214-265-924.00	ELECTRIC	CHERRYLAND ELECTRIC	ST 2 ELECTRIC	165.68	89362
214-265-924.00	ELECTRIC-STATION 3 1000 1354 355	CONSUMERS ENERGY	ACCT #1000 1354 3556 EMS PARK 3/8/23-04	106.40	89449
214-265-924.00	ELECTRIC-STATION 3 GARAGE 1000 1	CONSUMERS ENERGY	ACCT #1000 1354 3937 EMS PINE 3/8/23-04	73.20	89450
214-265-970.00	EQUIPMENT & REPAIR	AMAZON CAPITAL SERVICES, I	S23 PHONE CHARGERS	31.98	89431
214-265-970.00	EQUIPMENT & REPAIR	SUMMIT FIRE PROTECTION	FE CABINET BRACKETS FOR AMBULANCES	727.50	89499
Total For Dept 265 BUILDING & GROUNDS				3,987.53	
Dept 655 ADVANCED LIFE SUPPORT (ALS)					
214-655-730.00	POSTAGE	NUGENT ACE HARDWARE	UPS SHIPPING TO SPARTAN ARMOR	33.98	89657
214-655-735.00	MEDICAL SUPPLIES	BOUND TREE MEDICAL, LLC	MED SUPPLIES	2,585.68	89443
214-655-735.00	MEDICAL SUPPLIES	BOUND TREE MEDICAL, LLC	MED SUPPLIES	84.58	89611

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INVOICE GL DISTRIBUTION REPORT FOR BENZIE COUNTY
EXP CHECK RUN DATES 04/07/2023 - 05/04/2023

Page: 10/19

JOURNALIZED

BOTH OPEN AND PAID

GL Number	Invoice Line Desc	Vendor	Invoice Description	Amount	Check #
Fund 214 EMERGENCY MEDICAL SERVICES (EMS) FUND					
Dept 655 ADVANCED LIFE SUPPORT (ALS)					
214-655-735.00	MEDICAL SUPPLIES	BOUND TREE MEDICAL, LLC	MED SUPPLIES	1,076.99	89611
214-655-735.10	MEDICAL SUPPLIES - GAS	AIRGAS	OXYGEN	73.47	89347
214-655-748.00	GAS, OIL & GREASE	WEX BANK	FUEL	246.15	89598
214-655-748.00	GAS, OIL & GREASE-EMS	BENZIE COUNTY ROAD COMMISS	FUEL FOR APRIL 2023	3,624.93	89607
214-655-749.00	VEHICLE REPAIRS	JUST TRUCKS INC	A31 OIL, BRAKES FRONT AND REAR, AXL FLU	4,597.64	89383
214-655-749.00	VEHICLE REPAIRS	JUST TRUCKS INC	A31 WATER PUMP, RADIATOR,	3,224.93	89383
214-655-749.00	VEHICLE REPAIRS	XPRESS LUBE	A32 OIL CANGE	83.49	89683
214-655-751.00	UNIFORMS	VISA	APRIL VISA COMBINED	354.43	
214-655-800.01	CONTRACTED SERVICES - BILLING	FIRE RECOVERY EMS	MARCH BILLING INVOICE	6,525.89	89467
214-655-900.00	PRINTING & PUBLISHING	NETLINK BUSINESS SOLUTIONS	COPY COUNTS W/MAINTENANCE AGREEMENT CHF	114.00	89486
214-655-955.10	DUES & REGISTRATIONS	MAAS	MICHIGAN ASSOCIATION OF AMBULANCE SERVI	1,055.00	89478
214-655-961.00	TRAINING & SCHOOLS	MUNSON MEDICAL CENTER	CPR ROSE SERZANIN	225.00	89565
214-655-970.00	EQUIPMENT	AMAZON CAPITAL SERVICES, I	TRAUMA BAG AND SUOPPLIES FOR CALVIN-ERI	176.37	89431
214-655-970.00	EQUIPMENT	GRAND TRAVERSE MOBILE COMM	GT MOBILE PAGER BATTERIES	130.00	89537
214-655-970.00	EQUIPMENT	VISA	APRIL VISA COMBINED	1,395.38	
214-655-970.00	EQUIPMENT	AMAZON CAPITAL SERVICES, I	ERT SUPPLIES-EQUIPMENT FOR CALVIN X SHE	31.99	89602
214-655-970.00	EQUIPMENT	AMAZON CAPITAL SERVICES, I	ERT EQUIPMENT FOR CALVIN	262.89	89602
214-655-970.00	EQUIPMENT	STRYKER SALES, LLC	LP 15 POWER CORDS	628.68	89666
Total For Dept 655 ADVANCED LIFE SUPPORT (ALS)				26,531.47	
Dept 851 INSURANCE & BONDS					
214-851-725.06	LIFE INSURANCE	STANDARD INSURANCE COMPAN	MONTHLY LIFE ADD AND SHORT TERM INS	56.00	89578
Total For Dept 851 INSURANCE & BONDS				56.00	
Dept 852 MEDICAL INSURANCE					
214-852-717.00	MEDICAL/DENTAL/VISION INSURANCE	DELTA DENTAL PLAN OF MICH	CLIENT # 0110900001 DENTAL MAY 2023	1,116.99	89457
214-852-717.00	MEDICAL/DENTAL/VISION INSURANCE	FIDELITY SECURITY LIFE INS	EYEMED 5.2023 1039923,1044145	183.52	89624
214-852-718.00	SHORT/LONG TERM DISABILITY	STANDARD INSURANCE COMPAN	MONTHLY LIFE ADD AND SHORT TERM INS	536.09	89578
Total For Dept 852 MEDICAL INSURANCE				1,836.60	
Dept 871 WORKERS COMPENSATION INSURANCE					
214-871-828.00	WORKERS COMPENSATION	MICHIGAN COUNTIES WORKERS	2022 ADDITIONAL PREMIUM DUE FOR 2022 AU	2,626.36	89393
Total For Dept 871 WORKERS COMPENSATION INSURANCE				2,626.36	
Total For Fund 214 EMERGENCY MEDICAL SERVICES (EMS) FUND				35,037.96	
Fund 216 SEASONAL ROAD PATROL FUND					
Dept 871 WORKERS COMPENSATION INSURANCE					
216-871-828.00	INSURANCE & BONDS	MICHIGAN COUNTIES WORKERS	2022 ADDITIONAL PREMIUM DUE FOR 2022 AU	31.67	89393
Total For Dept 871 WORKERS COMPENSATION INSURANCE				31.67	
Total For Fund 216 SEASONAL ROAD PATROL FUND				31.67	
Fund 217 SNOWMOBILE PATROL FUND					
Dept 871 WORKERS COMPENSATION INSURANCE					
217-871-828.00	INSURANCE & BONDS	MICHIGAN COUNTIES WORKERS	2022 ADDITIONAL PREMIUM DUE FOR 2022 AU	28.66	89393
Total For Dept 871 WORKERS COMPENSATION INSURANCE				28.66	
Total For Fund 217 SNOWMOBILE PATROL FUND				28.66	
Fund 220 MARINE PATROL FUND					
Dept 000					
220-000-751.00	UNIFORMS	VISA	SHERIFF'S OFFICE VISA CHARGES	67.27	22
220-000-751.00	UNIFORMS	EMBROID ME OF TRAVERSE CI	SHIRTS - ROAD & MARINE	21.00	89464

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INVOICE GL DISTRIBUTION REPORT FOR BENZIE COUNTY
EXP CHECK RUN DATES 04/07/2023 - 05/04/2023

Page: 11/19

JOURNALIZED

BOTH OPEN AND PAID

GL Number	Invoice Line Desc	Vendor	Invoice Description	Amount	Check #
Fund 220 MARINE PATROL FUND					
Dept 000					
Total For Dept 000				88.27	
Total For Fund 220 MARINE PATROL FUND				88.27	
Fund 228 SOLID WASTE/RECYCLING FUND					
Dept 000					
228-000-721.00	PER DIEM	ANNIE BROWNING	PER DIEM	40.00	89432
228-000-721.00	PER DIEM	SCHAFFER COMPANY LLC	PER DIEM	40.00	89495
228-000-721.00	PER DIEM	WARREN, TODD	PER DIEM	40.00	89508
228-000-721.00	PER DIEM	WOLFE, SAMANTHA	PER DIEM	40.00	89510
228-000-721.00	PER DIEM	WOOD, MARLENE	PER DIEM	40.00	89511
228-000-748.00	GAS, OIL & GREASE- RECYCLING	BENZIE COUNTY ROAD COMMISS	FUEL FOR APRIL 2023	309.58	89607
228-000-800.00	CONTRACTED SERVICES-RECYCLING 20	GFL ENVIRONMENTAL	RECYCLING SERVICES FOR MARCH 2023	15,604.64	89626
228-000-850.00	TELEPHONE	VERIZON WIRELESS	652-001 CELLPHONES MAR 13-APRIL 14.23	43.52	89679
228-000-850.00	TELEPHONE	VERIZON WIRELESS	CELLPHONES BRD CHR, MNT, POA, CRTS, ACO, RE	43.52	89679
228-000-860.00	TRAVEL	SCHAFFER COMPANY LLC	SWAC MILEAGE	3.51	89495
228-000-860.00	TRAVEL	WARREN, TODD	SWAC MILEAGE	8.05	89508
228-000-860.00	TRAVEL	WOLFE, SAMANTHA	MILEAGE	14.04	89510
228-000-860.00	TRAVEL	WOOD, MARLENE	SWAC MILEAGE	1.17	89511
228-000-900.00	PUBLIC RELATIONS-PRINTG/PUBLISHN	NETLINK BUSINESS SOLUTIONS	COPY COUNTS W/MAINTENANCE AGREEMENT CHF	33.33	89486
Total For Dept 000				16,261.36	
Dept 851 INSURANCE & BONDS					
228-851-725.06	LIFE INSURANCE	STANDARD INSURANCE COMPAN	MONTHLY LIFE ADD AND SHORT TERM INS	3.50	89578
Total For Dept 851 INSURANCE & BONDS				3.50	
Dept 852 MEDICAL INSURANCE					
228-852-717.00	MEDICAL/DENTAL/VISION INSURANCE	DELTA DENTAL PLAN OF MICH	CLIENT # 0110900001 DENTAL MAY 2023	26.72	89457
228-852-717.00	MEDICAL/DENTAL/VISION INSURANCE	FIDELITY SECURITY LIFE INS	EYEMED 5.2023 1039923,1044145	4.64	89624
228-852-718.00	SHORT/LONG TERM DISABILITY	STANDARD INSURANCE COMPAN	MONTHLY LIFE ADD AND SHORT TERM INS	29.96	89578
Total For Dept 852 MEDICAL INSURANCE				61.32	
Dept 871 WORKERS COMPENSATION INSURANCE					
228-871-828.00	WORKERS COMP INSURANCE	MICHIGAN COUNTIES WORKERS	2022 ADDITIONAL PREMIUM DUE FOR 2022 AU	145.94	89393
Total For Dept 871 WORKERS COMPENSATION INSURANCE				145.94	
Total For Fund 228 SOLID WASTE/RECYCLING FUND				16,472.12	
Fund 241 LAND BANK AUTHOITY FUND					
Dept 000					
241-000-967.00	PROJECT EXPENSES	FISHBECK	PROFESSIONAL SERVICES FOR LAND BANK	3,321.50	89372
241-000-967.00	PROJECT EXPENSES	MICHIGAN DEPARTMENT OF ST	LAND BANK AFFIIDAVIT FOR 04-501-013-00	90.00	89650
Total For Dept 000				3,411.50	
Total For Fund 241 LAND BANK AUTHOITY FUND				3,411.50	
Fund 244 E.D.C. ENTERPRISE FUND					
Dept 000					
244-000-800.00	CONTRACTED SERVICES	MITCHELL SHAPIRO	MARCH 2023 INVOICE FOR SERVICES	4,320.00	89484
Total For Dept 000				4,320.00	
Total For Fund 244 E.D.C. ENTERPRISE FUND				4,320.00	
Fund 247 ANIMAL CONTROL FUND					

05/05/2023 08:56 AM

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INVOICE GL DISTRIBUTION REPORT FOR BENZIE COUNTY
EXP CHECK RUN DATES 04/07/2023 - 05/04/2023

Page: 12/19

JOURNALIZED

BOTH OPEN AND PAID

GL Number	Invoice Line Desc	Vendor	Invoice Description	Amount	Check #
Fund 247 ANIMAL CONTROL FUND					
Dept 265 BUILDING & GROUNDS					
247-265-782.00	MAINTENANCE SUPPLIES	NUGENT ACE HARDWARE	TOOL CHEST/GLOVES	174.98	89490
247-265-853.00	CELLULAR PHONES	VERIZON WIRELESS	652-001 CELLPHONES MAR 13-APRIL 14.23	88.53	89679
247-265-853.00	CELLULAR PHONES	VERIZON WIRELESS	CELLPHONES BRD CHR, MNT, POA, CRTS, ACO, RE	88.53	89679
247-265-924.00	ELECTRIC-ANIMAL CONTROL 1000 060	CONSUMERS ENERGY	100006081572 ANIMAL CONTROL OFFICE	181.38	89616
247-265-924.00	ELECTRIC & HEATING	DTE ENERGY	910020929329 ANIMAL CONTROL OFFICE	276.00	89621
247-265-935.00	BUILDING REPAIRS	VISA	APRIL VISA COMBINED	161.87	
Total For Dept 265 BUILDING & GROUNDS				971.29	
Dept 430 ANIMAL CONTROL					
247-430-727.00	OFFICE SUPPLIES	NUGENT ACE HARDWARE	TOOL CHEST/GLOVES	27.98	89490
247-430-727.00	OFFICE SUPPLIES	VISA	APRIL VISA COMBINED	13.77	
247-430-727.00	OFFICE SUPPLIES	NUGENT ACE HARDWARE	CLEANING SUPPLIES FOR VEHICLE	34.96	89657
247-430-748.00	GAS, OIL & GREASE	EXPRESS LUBE & TIRE SERVICE	OIL CHANGE 22 TAHOE	104.51	89623
247-430-751.00	UNIFORMS	AMAZON CAPITAL SERVICES, 14.11.2023	ACO PANTS, BAG	164.97	89431
247-430-751.00	UNIFORMS	VISA	APRIL VISA COMBINED	126.21	
247-430-835.20	VET & DRUG FEES	PLATTE LAKE VETERINARY CLINIC	MIBCA-311 RABIES/DAPP//MIBCA-310SPAY AN	513.85	89492
247-430-900.00	PRINTING & PUBLISHING	NETLINK BUSINESS SOLUTIONS	COPY COUNTS W/MAINTENANCE AGREEMENT CHF	30.64	89486
247-430-945.20	DISPOSALS & BURIALS	GFL ENVIRONMENTAL	002129320 ACO	23.02	89470
247-430-970.00	EQUIPMENT	AMAZON CAPITAL SERVICES, 14.11.2023	ACO PANTS, BAG	74.90	89431
247-430-970.00	EQUIPMENT	NUGENT ACE HARDWARE	TOOL CHEST/GLOVES	41.99	89490
Total For Dept 430 ANIMAL CONTROL				1,156.80	
Dept 851 INSURANCE & BONDS					
247-851-725.06	LIFE INSURANCE	STANDARD INSURANCE COMPANY	MONTHLY LIFE ADD AND SHORT TERM INS	7.00	89578
Total For Dept 851 INSURANCE & BONDS				7.00	
Dept 852 MEDICAL INSURANCE					
247-852-717.00	MEDICAL/DENTAL/VISION INSURANCE	DELTA DENTAL PLAN OF MICHIGAN	CLIENT # 0110900001 DENTAL MAY 2023	124.68	89457
247-852-717.00	MEDICAL/DENTAL/VISION INSURANCE	FIDELITY SECURITY LIFE INSURANCE	EYEMED 5.2023 1039923,1044145	20.04	89624
247-852-718.00	SHORT/LONG TERM DISABILITY	STANDARD INSURANCE COMPANY	MONTHLY LIFE ADD AND SHORT TERM INS	58.93	89578
Total For Dept 852 MEDICAL INSURANCE				203.65	
Dept 871 WORKERS COMPENSATION INSURANCE					
247-871-828.00	WORKERS COMP INSURANCE	MICHIGAN COUNTIES WORKERS	2022 ADDITIONAL PREMIUM DUE FOR 2022 AC	82.72	89393
Total For Dept 871 WORKERS COMPENSATION INSURANCE				82.72	
Total For Fund 247 ANIMAL CONTROL FUND				2,421.46	
Fund 249 BUILDING DEPARTMENT FUND					
Dept 371 BUILDING INSPECTOR					
249-371-900.00	PRINTING & PUBLISHING	NETLINK BUSINESS SOLUTIONS	COPY COUNTS W/MAINTENANCE AGREEMENT CHF	33.33	89486
Total For Dept 371 BUILDING INSPECTOR				33.33	
Total For Fund 249 BUILDING DEPARTMENT FUND				33.33	
Fund 256 REG OF DEEDS AUTOMATION FUND					
Dept 000					
256-000-800.00	RECORD CONVERSIONS	FIDLAR TECHNOLOGIES INC	BASTION AVID HOST SERV QUARTERLY	3,100.00	89371
Total For Dept 000				3,100.00	
Total For Fund 256 REG OF DEEDS AUTOMATION FUND				3,100.00	
Fund 261 911 EMERGENCY SERVICE FUND					
Dept 325 DISPATCH/COMMUNICATION					

05/05/2023 08:56 AM

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INVOICE GL DISTRIBUTION REPORT FOR BENZIE COUNTY
EXP CHECK RUN DATES 04/07/2023 - 05/04/2023

Page: 13/19

JOURNALIZED

BOTH OPEN AND PAID

GL Number	Invoice Line Desc	Vendor	Invoice Description	Amount	Check #
Fund 261 911 EMERGENCY SERVICE FUND					
Dept 325 DISPATCH/COMMUNICATION					
261-325-727.00	OFFICE SUPPLIES	VISA	SHERIFF'S OFFICE VISA CHARGES	1.06	22
261-325-727.00	OFFICE SUPPLIES	AMAZON CAPITAL SERVICES, I	POWER DISTRIBUTION STRIP FOR DIRECTOR C	69.98	89350
261-325-727.00	OFFICE SUPPLIES	AMAZON CAPITAL SERVICES, I	GENERAL OFFICE SUPPLIES	32.85	89431
261-325-727.00	OFFICE SUPPLIES	AMAZON CAPITAL SERVICES, I	GENERAL OFFICE SUPPLIES	81.99	89431
261-325-727.00	OFFICE SUPPLIES	AMAZON CAPITAL SERVICES, I	4.14.2023 FURNACE FILTERS JAIL,SHERIFF,	7.82	89515
261-325-727.00	OFFICE SUPPLIES	NUGENT ACE HARDWARE	ACCT 1444 MISC BLDG & GRDS, WEED, LINK,	9.07	89571
261-325-727.00	OFFICE SUPPLIES	WESTSHORE PLUMBING & HEAT	420.23 MEN'S AND WOMEN'S TOILET REPAIR	3.96	89597
261-325-727.00	OFFICE SUPPLIES	AMAZON CAPITAL SERVICES, I	BCSO, DISP, JAIL TOILET VALVE	0.38	89602
261-325-727.00	OFFICE SUPPLIES	KSS	PAPER TOWELS, TRASH LINERS,SOFTENER, MC	8.10	89640
261-325-751.00	UNIFORMS	FIELD CRAFTS	DISPATCH UNIFORMS	622.43	89466
261-325-751.00	UNIFORMS	TELE-RAD, INC.	GO BACKPACK	68.00	89669
261-325-830.00	911 MAINTENANCE CONTRACT	ID NETWORKS, INC.	NETMOTION MOBILITY SOFTWARE 3 LICENSES	207.00	89541
261-325-853.00	CELLULAR PHONES	VERIZON WIRELESS	ACCT #386755522-00001 FROM MAR 2- APR 1	(5.60)	89506
261-325-853.00	CELLULAR PHONES	VERIZON WIRELESS	ACCT# 786787479-00001FROM MAR 2- APR 01	38.34	89506
261-325-853.00	CELLULAR PHONES	AT & T MOBILITY	CELLPHONES EMS & DISPATCH APRIL 2023	1,358.56	89517
261-325-954.10	RENT	GFL ENVIRONMENTAL	ACCT # 002126461 WASTE MANAGEMENT SHERI	2.36	89374
261-325-954.10	RENT	VILLAGE OF BEULAH	WATER BILL FOR SHERIFFS OFFICE/JAIL	55.65	89423
261-325-954.10	RENT	CONSUMERS ENERGY	ACCT #1000 0051 46313 JAIL ELECTRIC03/1	45.15	89451
261-325-954.10	RENT	DTE ENERGY	ACCT #9100 209 2920 4 JAIL 03/11/23-04/	25.90	89460
261-325-954.10	RENT	A J'S EXCAVATING LLC	TOPSOIL JAIL,BCSO	3.47	89601
261-325-954.10	RENT	AMAZON CAPITAL SERVICES, I	TOILET VALVE FOR JAIL,BCSO,DISP MAY 202	1.86	89602
261-325-954.10	RENT	AUTOMATIC DOOR SERVICE	HANDICAP ACCESS BUTTONS JAIL/SHERIFF	6.50	89604
261-325-961.00	TRAINING & SCHOOLS	THE ROSSOW GROUP	FOIA CLASS	165.00	89671
261-325-970.00	EQUIPMENT	AMAZON CAPITAL SERVICES, I	CAD POSITION 3 MONITOR REPLACEMENT	1,591.24	89350
261-325-970.00	EQUIPMENT	AMAZON CAPITAL SERVICES, I	ADDITIONAL SURGE PROTECTORS	80.99	89431
261-325-970.00	EQUIPMENT	AMAZON CAPITAL SERVICES, I	WIRELESS DISPLAY ADAPTER	59.99	89431
261-325-970.00	EQUIPMENT	VISA	APRIL VISA COMBINED	56.05	
261-325-970.00	EQUIPMENT	GRAND TRAVERSE MOBILE COM	2 SIERRA WIRELESS GATEWAY MODEMS FOR BC	2,669.00	89627
261-325-970.00	EQUIPMENT	ID NETWORKS, INC.	CAD MOBILE FOR DIRECTOR LAPTOP	1,100.00	89634
261-325-970.01	EQUIPMENT (RENOVATIONS)	ENVIRONMENT ARCHITECTS	PHASE 2 REMODEL	13,163.70	89368
Total For Dept 325 DISPATCH/COMMUNICATION				21,530.80	
Dept 851 INSURANCE & BONDS					
261-851-725.06	LIFE INSURANCE	STANDARD INSURANCE COMPAN	MONTHLY LIFE ADD AND SHORT TERM INS	28.00	89578
Total For Dept 851 INSURANCE & BONDS				28.00	
Dept 852 MEDICAL INSURANCE					
261-852-717.00	MEDICAL/DENTAL/VISION INSURANCE	DELTA DENTAL PLAN OF MICH	CLIENT # 0110900001 DENTAL MAY 2023	383.45	89457
261-852-717.00	MEDICAL/DENTAL/VISION INSURANCE	FIDELITY SECURITY LIFE INS	EYEMED 5.2023 1039923,1044145	66.44	89624
261-852-718.00	SHORT/LONG TERM DISABILITY	STANDARD INSURANCE COMPAN	MONTHLY LIFE ADD AND SHORT TERM INS	252.51	89578
Total For Dept 852 MEDICAL INSURANCE				702.40	
Dept 871 WORKERS COMPENSATION INSURANCE					
261-871-828.00	WORKERS COM INSURANCE	MICHIGAN COUNTIES WORKERS	2022 ADDITIONAL PREMIUM DUE FOR 2022 AU	69.52	89393
Total For Dept 871 WORKERS COMPENSATION INSURANCE				69.52	
Total For Fund 261 911 EMERGENCY SERVICE FUND				22,330.72	
Fund 262 DISPATCHER TRAINING FUND					
Dept 000					
262-000-961.00	TRAINING & SCHOOLS	DEWOLF AND ASSOCIATES	CTO COURSE - ENGLER	845.00	89458
262-000-961.00	TRAINING & SCHOOLS	JANET ENGLER	CTO SCHOOL TRAVEL EXPENSE REIMBURSEMENT	661.84	89473
262-000-961.00	TRAINING & SCHOOLS	MACNLOW ASSOCIATES	ADVANCED DISPATCH SCHOOL ENGLER & MAGN	1,398.00	89555

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INVOICE GL DISTRIBUTION REPORT FOR BENZIE COUNTY

EXP CHECK RUN DATES 04/07/2023 - 05/04/2023

Page: 14/19

JOURNALIZED

BOTH OPEN AND PAID

GL Number	Invoice Line Desc	Vendor	Invoice Description	Amount	Check #
Fund 262 DISPATCHER TRAINING FUND					
Dept 000					
262-000-961.00	TRAINING & SCHOOLS	VISA	APRIL VISA COMBINED	499.80	
		Total For Dept 000		3,404.64	
		Total For Fund 262 DISPATCHER TRAINING FUND		3,404.64	
Fund 269 LAW LIBRARY FUND					
Dept 000					
269-000-901.00	RESOURCE MATERIALS	THOMSON REUTERS - WEST	APRIL 2023 WEST COMPLETE LIBRARY BOOOKS	1,008.85	89418
269-000-901.00	RESOURCE MATERIALS	THOMSON REUTERS - WEST	WESTLAW DATABASE-MARCH 2023	251.43	89418
		Total For Dept 000		1,260.28	
		Total For Fund 269 LAW LIBRARY FUND		1,260.28	
Fund 276 COMMISSION ON AGING MILLAGE FUND					
Dept 000					
276-000-800.00	CONTRACTED SERVICES	BENZIE SENIOR RESOURCES	MONTHLY PAYMENT FOR CONTRACTED SERVICES	102,577.17	89355
276-000-800.00	CONTRACTED SERVICES	BENZIE SENIOR RESOURCES	MONTHLY PAYMENT FOR CONTRACTED SERVICES	102,577.17	89608
		Total For Dept 000		205,154.34	
		Total For Fund 276 COMMISSION ON AGING MILLAGE FUND		205,154.34	
Fund 286 AMERICAN RESCUE PLAN ACT (ARPA) GRANT					
Dept 000					
286-000-967.00	PROJECT EXPENSES	CHERRY CAPITAL CONNECTION	BENZIE COUNTY INTERNET FOR ALL	100,000.00	89361
286-000-967.00	PROJECT EXPENSES	TKS SECURITY	4.27.23 4 DR EXP COURTHOUSE	5,124.50	89589
		Total For Dept 000		105,124.50	
		Total For Fund 286 AMERICAN RESCUE PLAN ACT (ARPA) GRANT		105,124.50	
Fund 292 CHILD CARE FUND					
Dept 000					
292-000-704.02	SALARY - CASEWORKER	MANISTEE COUNTY - ADMINIS	MANISTEE COURT COST REIMB JAN-MAR 2023	4,705.31	89557
292-000-725.00	FRINGE BENEFITS - JUVENILE OFFIC	MANISTEE COUNTY - ADMINIS	MANISTEE COURT COST REIMB JAN-MAR 2023	635.58	89557
292-000-725.06	FRINGE BENEFITS - CASEWORKER	MANISTEE COUNTY - ADMINIS	MANISTEE COURT COST REIMB JAN-MAR 2023	2,533.25	89557
292-000-840.70	INSTITUTIONAL ROOM & BOARD	MIDLAND COUNTY JUVENILE C	BOARD AND CARE PROVIDED FOR JAMES GRAY	5,257.50	89482
292-000-840.70	INSTITUTIONAL ROOM & BOARD	EATON COUNTY YOUTH FACILI	4.03.2023 RES TRTMT 1919 VOLAS 31 NIGH	7,750.00	89529
292-000-840.70	INSTITUTIONAL ROOM & BOARD	OTTAWA COUNTY	S TORRES GREFARIO JR 4.12.23-4.30.23	4,750.00	89659
292-000-840.95	IN HOME CARE MISC.	TOTAL COURT SERVICES	APRIL 2023 ELECTRONIC MONITORING J GRAY	189.00	89675
292-000-862.02	DRUG TESTING	FORENSIC FLUIDS LABORATOR	4.13.2023 FAM CRT DRUG TEST SUPPLIES	368.00	89534
292-000-862.03	SUBSTANCE ABUSE COUNSELING	HOMEWARD BOUND THERAPEUTIC	G FIERRO THERAPY 4.25.23	80.00	89631
		Total For Dept 000		26,268.64	
		Total For Fund 292 CHILD CARE FUND		26,268.64	
Fund 293 VETERAN'S RELIEF FUND					
Dept 000					
293-000-721.00	PER DIEM-VETERAN'S AFFAIRS	COMMI BAILEY, LAWRENCE	VETERANS AFFAIRS COMMITTEE MEETING	40.00	89351
293-000-721.00	PER DIEM-VETERAN'S AFFAIRS	COMMI BURCH, TYSON	VETERANS AFFAIRS COMMITTEE MEETING	40.00	89357
293-000-721.00	PER DIEM-VETERAN'S AFFAIRS	FENDER, GARY	VETERANS AFFAIRS COMMITTEE MEETING	40.00	89370
293-000-721.00	PER DIEM-VETERAN'S AFFAIRS	COMMI GIDDIS, KIRT	VETERANS AFFAIRS COMMITTEE MEETING	40.00	89377
293-000-721.00	PER DIEM-VETERAN'S AFFAIRS	COMMI KOWALSKI, ED	VETERANS AFFAIRS COMMITTEE MEETING	40.00	89388
293-000-721.00	PER DIEM-VA PER DIEM	SCHAFFER, DONALD E.	VETERANS AFFAIRS COMMITTEE	40.00	89406
293-000-748.00	GAS, OIL & GREASE	VISA	APRIL VISA COMBINED	165.74	
293-000-839.00	VETERANS BURIALS & MARKERS	ELY, JACQUELINE	VETERANS BURIEAL BENEFIT - R ELY	300.00	89530

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GL Number	Invoice Line Desc	Vendor	Invoice Description	Amount	Check #
Fund 293 VETERAN'S RELIEF FUND					
Dept 000					
293-000-860.00	TRAVE-VETERAN'S AFFAIRS COMMITTEE	BAILEY, LAWRENCE	VETERANS AFFAIRS COMMITTEE MEETING	2.41	89351
293-000-860.00	TRAVE-VETERAN'S AFFAIRS COMMITTEE	BURCH, TYSON	VETERANS AFFAIRS COMMITTEE MEETING	22.14	89357
293-000-860.00	TRAVEL-VETERAN'S AFFAIRS	FENDER, GARY	VETERANS AFFAIRS COMMITTEE MEETING	7.86	89370
293-000-860.00	TRAVE-VETERAN'S AFFAIRS COMMITTEE	GIDDIS, KIRT	VETERANS AFFAIRS COMMITTEE MEETING	20.83	89377
293-000-860.00	TRAVE-VETERAN'S AFFAIRS COMMITTEE	KOWALSKI, ED	VETERANS AFFAIRS COMMITTEE MEETING	3.93	89388
293-000-860.00	TRAVEL	ROELOFS, ROBERT	VETERANS AFFAIRS COMMITTEE MILAGE	27.51	89405
293-000-860.00	TRAVEL-VA MILEAGE	SCHAFFER, DONALD E.	VETERANS AFFAIRS COMMITTEE	2.88	89406
293-000-900.00	PRINTING & PUBLISHING	BLACK DIAMOND BROADCASTING	BROADCASTING FOR VETERAN'S AFFAIRS OFFI	3,528.00	89356
293-000-900.00	PRINTING & PUBLISHING	THE PIONEER GROUP	VETERANS AFFAIRS ADVERTISEMENT	280.00	89416
293-000-900.00	PRINTING & PUBLISHING	NETLINK BUSINESS SOLUTIONS	COPY COUNTS W/MAINTENANCE AGREEMENT CHF	62.83	89486
293-000-900.00	PRINTING & PUBLISHING	BLACK DIAMOND BROADCASTING	VETERANS ADVERTISING #272971	1,960.00	89610
293-000-955.00	CONVENTIONS & MEETINGS	VISA	APRIL VISA COMBINED	75.00	
293-000-970.00	EQUIPMENT	TKS SECURITY	CAMERA & VIDEO INTERCOM VA	2,530.50	89589
Total For Dept 000				9,229.63	
Total For Fund 293 VETERAN'S RELIEF FUND				9,229.63	
Fund 401 CAPITAL IMPROVEMENT FUND					
Dept 000					
401-000-967.00	PROJECT EXPENSES	VISA	SHERIFF'S OFFICE VISA CHARGES	535.10	22
401-000-967.00	PROJECT EXPENSES	ENVIRONMENT ARCHITECTS	PHASE 2 REMODEL	30,715.30	89368
401-000-967.00	PROJECT EXPENSES	VC3 INC	APRIL-JUNE 2023 DOWN PAYMENT INVOICE	4,008.13	89429
401-000-967.00	PROJECT EXPENSES	VC3 INC	COURTROOM #2 RECORDER REPLACEMENT	924.00	89429
401-000-967.00	PROJECT EXPENSES	VC3 INC	500GB HARD DRIVE	67.00	89429
401-000-967.00	PROJECT EXPENSES	APPLIED CONCEPTS, INC	PATROL CAR RADARS FOR 23-1,23-2,23-3	5,985.00	89516
401-000-967.00	PROJECT EXPENSES	TRAVERSE CITY SIGN SHOP/RE	TRUCK LETTERING ACO	198.00	89592
401-000-967.00	PROJECT EXPENSES	APPLIED CONCEPTS, INC	RADAR 23-4	1,995.00	89603
401-000-967.00	PROJECT EXPENSES	KYLE'S WELDING AND FABRIC	FINAL PAYMENT SALLY PORT DR REPLACEMENT	9,285.04	89641
Total For Dept 000				53,712.57	
Total For Fund 401 CAPITAL IMPROVEMENT FUND				53,712.57	
Fund 516 DELINQUENT TAX REVOLVING FUND					
Dept 000					
516-000-694.00	CASH OVER/SHORT	ULRIKE ALLEN	OVERPAID ON DLQ TAXES FOR 07-027-019-12	4.24	89422
516-000-694.00	CASH OVER/SHORT	MICHIGAN TRUSTED TITLE AGE	OVERPAID ON DLQ TAXES FOR 04-036-002-00	1,934.79	89481
516-000-694.00	CASH OVER/SHORT	MILLER, CYNTHIA E	OVERPAID ON DLQ TAXES FOR 06-502-023-00	10.53	89483
516-000-694.00	CASH OVER/SHORT	NELL SUE & GLEN STEPHENS	OVERPAID ON DLQ TAXES	14.89	89485
516-000-694.00	CASH OVER/SHORT	NORTHROP, DAVID & SANDY	OVERPAID ON DLQ TAXES FOR 04-035-011-20	19.40	89488
516-000-694.00	CASH OVER/SHORT	ROLLO, JOSEPH	OVERPAID ON DLQ TAXES FOR 04-018-001-00	9.00	89494
516-000-694.00	CASH OVER/SHORT	TERRA INNOVATIONS, INC	OVERPAID ON DLQ TAXES FOR 10-075-014-00	92.43	89502
516-000-694.00	CASH OVER/SHORT	SCHWOERER, KAREN P	OVERPAID ON DLQ TAXES FOR 03-010-016-10	4.27	89576
516-000-694.00	CASH OVER/SHORT	SLEDER, MARY JO OR JAYNE	OVERPAID DELINQUENT TAXES 12-007-003-00	5.00	89577
516-000-694.00	CASH OVER/SHORT	SCHUTT, ANDREW OR KATERI	OVERPAID ON DLQ TAXES FOR 51-010-289-00	100.00	89663
Total For Dept 000				2,194.55	
Total For Fund 516 DELINQUENT TAX REVOLVING FUND				2,194.55	
Fund 532 TAX FORECLOSURE FUND					
Dept 253 COUNTY TREASURER					
532-253-801.00	CONTRACTED SERVICES	TITLE CHECK LLC	PARCEL ADMIN FEES 2020 TAX FORFEITURE C	625.33	89503
532-253-801.00	CONTRACTED SERVICES	TITLE CHECK LLC	2019/21 TAX FORFEITURE CYCLE	56.40	89673
532-253-810.00	LEGAL FEES	LUCAS MIDDLETON	ATTORNEY SERVICES	625.00	89643

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GL Number	Invoice Line Desc	Vendor	Invoice Description	Amount	Check #
Fund 532 TAX FORECLOSURE FUND					
Dept 253 COUNTY TREASURER					
		Total For Dept 253 COUNTY TREASURER		1,306.73	
		Total For Fund 532 TAX FORECLOSURE FUND		1,306.73	
Fund 535 CDBG HOUSING GRANT FUND					
Dept 000					
535-000-800.00	CONTRACTED SERVICES	NORTHWEST MICHIGAN COMMUNICONT SVCS REIMB DAVISON, WEIL		12,610.00	89656
535-000-815.40	ADMINISTRATION FESS (NMHSA)	NORTHWEST MICHIGAN COMMUNICONT SVCS REIMB DAVISON, WEIL		2,269.80	89656
		Total For Dept 000		14,879.80	
		Total For Fund 535 CDBG HOUSING GRANT FUND		14,879.80	
Fund 701 GENERAL AGENCY FUND					
Dept 136 DISTRICT COURT					
701-136-214.01	DUE TO SHERIFF'S DEPT - OWI REIMB	BENZIE COUNTY SHERIFF OFFICE	MARCH 2023 OWI REIMBURSEMENT	601.00	89353
701-136-265.00	CASH BONDS PAYABLE	19TH CIRCUIT COURT - BENZIE	BOND RTRN T DUNLOP 6245	100.00	89512
701-136-265.00	CASH BONDS PAYABLE	19TH CIRCUIT COURT - BENZIE	BOND FINES DP23-246 D GARRETT 3RD 6272	1,000.00	89512
701-136-265.00	CASH BONDS PAYABLE	85TH DISTRICT COURT	FINES M MEADE 6269	135.00	89513
701-136-265.00	CASH BONDS PAYABLE	85TH DISTRICT COURT	BOND COSTS AND FINES 4.14.23 6241,6230,	1,500.00	89513
701-136-265.00	CASH BONDS PAYABLE	85TH DISTRICT COURT	BOND APP TO FINES L GRAMZA	800.00	89513
701-136-265.00	CASH BONDS PAYABLE	85TH DISTRICT COURT	BOND APPLIED TO FINES C FITZHUGH 17-284	250.00	89513
701-136-265.00	CASH BONDS PAYABLE	CHAPMAN, RUSSELL	BOND REIMB J ROETERS 22-355-FY-2	1,000.00	89525
701-136-265.00	CASH BONDS PAYABLE	CRAWFORD, NICHOLAS	REIMB BOND K MILLER 22-373-SD-2	1,100.00	89526
701-136-265.00	CASH BONDS PAYABLE	MCKINLEY, MARA	BOND E MCKINELY DP23-248	2,000.00	89561
701-136-265.00	CASH BONDS PAYABLE	TAYLOR ANN RAMSAY	REIMB BOND T RAMSEY 23-017-2D-2	500.00	89584
701-136-271.00	51468	SUE-ANN BILLINGS-SMITH	51468 & 51676 RESTITUTION PAYMENT 20-38	320.00	89413
701-136-271.00	RESTITUTIONS PAYABLE	AUTO-OWNERS INSURANCE	RST PBL CLAIM#9-732-18 52375 PELL 4.12.	37.50	89518
701-136-271.00	RESTITUTIONS PAYABLE	FAMILY FARE	RESTITUTION 50838, 51414 F BAUGHMAN 22-	43.00	89531
701-136-271.00	RESTITUTIONS PAYABLE	HOMAN, LYNN	RESTITUTION J HAMILTON 52283	50.00	89539
701-136-271.00	RESTITUTIONS PAYABLE	LAMERSON, AUGUSTA	RESTITUTION 52458 T COLE 21-360-SM	5.00	89551
701-136-271.00	RESTITUTIONS PAYABLE	LOTTIE ZAVALA	RESTITUTION 524544 K HUMSTAD 17-139-SM	5.00	89554
701-136-271.00	RESTITUTIONS PAYABLE	MARGO, MICHAEL	RESTITUTION KWILSON 52412	54.00	89558
701-136-271.00	RESTITUTIONS PAYABLE	MCKIDDIE, KYLE	RESTITUTION C PUTNEY 4.19.23 PAID IN FU	352.97	89560
701-136-271.00	RESTITUTIONS PAYABLE	NUGENT ACE HARDWARE	RESTITUTION 52215 B VILETA 21-395-SM	20.00	89571
701-136-271.00	RESTITUTIONS PAYABLE	NUGENT ACE HARDWARE	RESTITUTION 524542 B VILETA 21-395-SM	20.00	89571
701-136-271.00	RESTITUTIONS PAYABLE	STATE FARM MUTAL AUTO INS	RESTITUTION CLAIM#22014Q851 SUBROGATION	100.00	89579
701-136-271.00	RESTITUTIONS PAYABLE	STATE SAVINGS BANK	RESTITUTION T VOICE 52274 18-107-FY	20.00	89582
701-136-271.00	RESTITUTIONS PAYABLE	THOMAS STOLTMAN	RESTITUTION S PELL 5274 18-336-SM	37.50	89588
701-136-271.00	RESTITUTIONS PAYABLE	TORRESAN, DAWN	RESTITUTION J RYAN 3RD 52241 20-333-SI	100.00	89590
		Total For Dept 136 DISTRICT COURT		10,150.97	
Dept 141 FRIEND OF THE COURT					
701-141-222.04	DUE MANISTEE - STATUTORY FEES	MANISTEE COUNTY TREASURER	FOC FEES COLLECTED 4.2023	287.80	89645
701-141-222.05	DUE MANISTEE - PROCESSING FEES	MANISTEE COUNTY TREASURER	FOC FEES COLLECTED 4.2023	42.81	89645
		Total For Dept 141 FRIEND OF THE COURT		330.61	
Dept 215 COUNTY CLERK					
701-215-228.16	DUE STATE - PISTOL PERMITS	STATE OF MICHIGAN (#38-60)	CONCEALED PISTOL LICENSE UNITS	2,532.00	89409
701-215-228.16	DUE STATE - PISTOL PERMITS	MICHIGAN STATE POLICE - C/	CPL FEES TO MSP APRIL 2023	2,240.00	89651
701-215-265.00	CASH BONDS PAYABLE	GARY SCHMIDT	BOND RETURNED CHRISTOPHER HALL	1,800.00	89373
701-215-265.00	CASH BONDS PAYABLE	GARY SCHMIDT	BOND RETURN FOR TIFFANY DAVIS	450.00	89373
701-215-265.00	CASH BONDS PAYABLE	BENZIE COUNTY CLERK	BOND APPLIED MITCH PELKY	180.00	89522
701-215-265.00	CASH BONDS PAYABLE	BENZIE COUNTY CLERK	BOND TO APPLY TO ASSESSMENTS J POSTEMA	1,800.00	89605

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GL Number	Invoice Line Desc	Vendor	Invoice Description	Amount	Check #
Fund 701 GENERAL AGENCY FUND					
Dept 215 COUNTY CLERK					
701-215-265.00	CASH BONDS PAYABLE	BENZIE COUNTY FRIEND OF THE BOND MONEY APPLIED TO MAUL V GRAY 09-84		2,684.76	89606
701-215-265.00	CASH BONDS PAYABLE	GRAY, DERRICK	BOND REFUND 09-8466-DM	2,315.24	89629
701-215-271.00	RESTITUTIONS PAYABLE	NORMALEE HUDDLESTON	RESTITUTION 21-2801-FH GREGORY DALMAN C	10.00	89397
701-215-271.00	RESTITUTIONS PAYABLE	STEFAN GRAVIS	RESTITUTION 17-2534-FH BRANDON PIPER	25.00	89410
701-215-271.00	RESTITUTIONS PAYABLE	BENZIE COUNTY SHERIFF OFF	RESTITUTION FROM A. MYSLIWIEC 21-2766-F	45.00	89436
701-215-271.00	RESTITUTIONS PAYABLE	BENZIE COUNTY SHERIFF OFF	RESTITUTION FROM A. MYSLIWIEC 21-2766-F	30.00	89436
701-215-271.00	RESTITUTIONS PAYABLE	CHOLE ELLIS	RESTITUTION FROM D. TANDY 2021-2760-FH	823.41	89446
701-215-271.00	RESTITUTIONS PAYABLE	JANET POMERLEAU	RESTITUTION-CIRUIT LUCAS BRIGHT 11-2233	10.00	89474
701-215-271.00	RESTITUTIONS PAYABLE	JANET POMERLEAU	RESTITUTION-CIRUIT LUCAS BRIGHT 11-2233	10.00	89474
701-215-271.00	RESTITUTIONS PAYABLE	STEFAN GRAVIS	RESTITUTION-CIRCUIT 17-2534-FH BRANDON	25.00	89498
701-215-271.00	RESTITUTIONS PAYABLE	JANET POMERLEAU	RESTITUTION-CIRUIT LUCAS BRIGHT 11-2233	10.00	89543
701-215-271.00	RESTITUTIONS PAYABLE	JASON WARE	RESTITUTION K ELDER 956350	38.09	89544
701-215-271.00	RESTITUTIONS PAYABLE	STEFAN GRAVIS	RESTITUTION B PIPER 17-2534-FH	25.00	89583
701-215-271.00	RESTITUTIONS PAYABLE	STEFAN GRAVIS	RESTITUTION B PIPER 17-2534-FH	25.00	89583
701-215-271.10	FAMILY DIVISION RESTITUTIONS	ELAINE NEWBOLD	RESITUTION 06-1378-DL CONNOR MILLER	20.00	89366
701-215-271.10	FAMILY DIVISION RESTITUTIONS	VILLAGE OF ELBERTA	RESITUTION A. HOLMES 22003209-0-DL	40.00	89507
701-215-271.10	FAMILY DIVISION RESTITUTIONS	VILLAGE OF ELBERTA	RESTITUTION A HOLMES 22-3209-DL	852.00	89594
701-215-299.03	CIRCUIT COURT MISCELLANEOUS	VITAL RECORDS & HEALTH DA	BIRTH RECORD CHANGE SUMMERS	50.00	89424
701-215-299.03	CIRCUIT COURT MISCELLANEOUS	MDOC COURT ORDER UNIT	R HAWKINS, C HALL 4.18.2023	339.55	89562
Total For Dept 215 COUNTY CLERK				16,380.05	
Dept 253 COUNTY TREASURER					
701-253-223.01	DUE BENZIE SHORES DIST LIBRARY	BENZIE SHORES DISTRICT LIB	CHARGEBACK DUE TO LIBRARY	9.91	89609
701-253-226.05	DUE CRYSTAL LAKE TOWNSHIP	CRYSTAL LAKE TOWNSHIP	CHARGEBACK DUE TO TOWNSHIP	39.41	89618
701-253-274.10	DUE STATE - QFF DELQ	STATE OF MICHIGAN	QFP RECAPTURE FEE FOR 10-09-024-012-00	3,084.56	89497
701-253-274.19	APPEALS/CHARGEBACKS/REFUNDS	ALFRED & BETTY CHURCH	PRE ADJ 2022 AND 2021 FOR 02-010-013-00	971.72	89349
701-253-274.19	APPEALS/CHARGEBACKS/REFUNDS	BENZIE COUNTY TREASURER	RECYCLING ADJ 04-501-013-00	25.25	89354
701-253-274.19	APPEALS/CHARGEBACKS/REFUNDS	BENZIE COUNTY TREASURER	RECYCLING ADJ 01-503-028-20	25.25	89354
701-253-274.19	APPEALS/CHARGEBACKS/REFUNDS	BENZIE COUNTY TREASURER	RECYCLING ADJ FOR 03-070-020-00	25.25	89354
701-253-274.19	APPEALS/CHARGEBACKS/REFUNDS	RANDALL, JACK AND MARY	PRE ADJS 2021/2022 04-009-003-00/-03	2,201.99	89575
701-253-274.19	APPEALS/CHARGEBACKS/REFUNDS	DUCZYMSKI, KAREN	PRE ADJ 2022 FOR 01-160-049-00	1,990.71	89622
Total For Dept 253 COUNTY TREASURER				8,374.05	
Dept 267 PROSECUTING ATTORNEY					
701-267-268.00	CANINE ADVOCATE FUND	CODY KASTL	K9 ADVOCATE REIMBURSEMENT 04182023	480.54	89447
Total For Dept 267 PROSECUTING ATTORNEY				480.54	
Dept 268 REGISTER OF DEEDS					
701-268-228.40	DUE STATE - REMONUMENTATION FEES	STATE OF MICHIGAN	SURVEY REMONUMENTATION 1ST QUARTER 2023	3,278.00	89408
Total For Dept 268 REGISTER OF DEEDS				3,278.00	
Dept 301 SHERIFF					
701-301-228.16	DUE STATE - FINGER PRINT FEES	MICHIGAN STATE POLICE - C	LIVESCAN MARCH 2023	475.75	89394
Total For Dept 301 SHERIFF				475.75	
Total For Fund 701 GENERAL AGENCY FUND				39,469.97	
Fund 704 PAYROLL CLEARING FUND					
Dept 000					
704-000-231.11	INSURANCE CO-PAY	BLUE CARE NETWORK	GROUP# 00189733 SUB# 0001 MAY 2023 EVEF	70,890.25	89440
704-000-231.11	INSURANCE CO-PAY	BLUE CROSS BLUE SHIELD OF	GROUP #007016437710 DIVISON #0005 FOR E	2,417.91	89442
704-000-231.11	INSURANCE CO-PAY	STANDARD INSURANCE COMPAN	MONTHLY LIFE ADD AND SHORT TERM INS	1,378.07	89578
Total For Dept 000				74,686.23	

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EXP CHECK RUN DATES 04/07/2023 - 05/04/2023
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GL Number	Invoice Line Desc	Vendor	Invoice Description	Amount	Check #
Fund 704 PAYROLL CLEARING FUND					
Total For Fund 704 PAYROLL CLEARING FUND				74,686.23	

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DB: Benzie County

INVOICE GL DISTRIBUTION REPORT FOR BENZIE COUNTY
EXP CHECK RUN DATES 04/07/2023 - 05/04/2023

Page: 19/19

JOURNALIZED
BOTH OPEN AND PAID

GL Number	Invoice Line Desc	Vendor	Invoice Description	Amount	Check #
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Fund Totals:

Fund 101	GENERAL FUND	200,179.66
Fund 205	TNT OFFICER MII	1,456.69
Fund 209	SCHOOL RESOURCE	1,588.30
Fund 213	JAIL OPERATIONS	68,371.26
Fund 214	EMERGENCY MEDIC	35,037.96
Fund 216	SEASONAL ROAD I	31.67
Fund 217	SNOWMOBILE PATH	28.66
Fund 220	MARINE PATROL I	88.27
Fund 228	SOLID WASTE/REC	16,472.12
Fund 241	LAND BANK AUTHC	3,411.50
Fund 244	E.D.C. ENTERPRI	4,320.00
Fund 247	ANIMAL CONTROL	2,421.46
Fund 249	BUILDING DEPAR	33.33
Fund 256	REG OF DEEDS A	3,100.00
Fund 261	911 EMERGENCY S	22,330.72
Fund 262	DISPATCHER TRA	3,404.64
Fund 269	LAW LIBRARY FUN	1,260.28
Fund 276	COMMISSION ON P	205,154.34
Fund 286	AMERICAN RESCU	105,124.50
Fund 292	CHILD CARE FUNI	26,268.64
Fund 293	VETERAN'S RELIE	9,229.63
Fund 401	CAPITAL IMPROVE	53,712.57
Fund 516	DELINQUENT TAX	2,194.55
Fund 532	TAX FORECLOSURE	1,306.73
Fund 535	CDBG HOUSING GR	14,879.80
Fund 701	GENERAL AGENCY	39,469.97
Fund 704	PAYROLL CLEARIN	74,686.23

Total For All Funds:	895,563.48
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Elected Officials And Department Heads



BENZIE

SENIOR RESOURCES

Be connected. Be supported. Be home.

**BENZIE SENIOR RESOURCES
BOARD OF DIRECTORS MEETING**

APRIL 19, 2023

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 April 19, 2023 Agenda

Approval of Minutes from the previous meeting of March 15, 2023

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. Leadership Committee Report – Quarterly Report Update
- B. Fund Development Report – Quarterly Report Update
- C. Governance Committee Report – Quarterly Report Update
- D. Personnel and Program Committee Report – Quarterly Report Update
- E. Director's Report
- F. Program/Services Report – February 2023
- G. Assistant Director's Report – Communications and Public Relations
- H. Board of Commissioners Update

Action Items

- 1. Finance Committee Report on the March 2023 Financials and Year to Date Financial Quarterly Report with Board Approval of the March 2023 and Year to Date Quarterly Financial Reports
- 2. Working session for BOD with Elaine Wood
- 3. Executive Director Evaluation Approval
- 4. Review and Approve Adjustment of When Full Time Employee Benefits Become Effective After Hire

New Business

- 1. Report on BWAC Meeting and Benzie County Central School Board Meeting

Old Business

- 1.

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 – May 17, 2023 @ 4:30 pm

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

Benzie Senior Resources
Board of Directors Meeting
March 15th, 2023 Meeting Minutes
The Gathering Place Senior Center and Conference Call-in

Call to Order: Nancy Mullen Call called the meeting to order at 4:35pm

Pledge of Allegiance: Said by all present

Roll Call:

In Person: Nancy Mullen Call, Victor Dinsmoore, Dinah Haag, Leo Hughes, and Linda Ringleka

Via Conference Call: Pam Howe-Perry, Ingrid Turner, Paul Turner, and Dawn Bousamra

Also, In-Person:, Sabra Boyle, Doug Durand, and Tim Markey

Excused: Rosemary Russell

Approval of the March 15, 2023 Agenda – A motion to approve the agenda as amended (second action item added) was made by Victor Dinsmoore and seconded by Linda Ringleka. All in-person board members said Aye. Motion approved.

Approval of Minutes from the February 15, 2023 Board Meeting – A motion to accept the minutes as presented was made by Dinah Haag and seconded by Linda Ringleka. All in-person board members said Aye. Motion approved.

Public Input: No public at the meeting

Information Items:

- A. Leadership Committee Report** – Nancy Mullen Call summarized the March Leadership Committee meeting content which included: Discussion of the agenda items for the March board meeting and further discussion on the Senior Center Benchmarking report and Doug Durand's prioritized wish list.
- B. Fund Development Committee Report** – No report this month
- C. Governance Committee Report** – Leo Hughes summarized the February Governance Committee meeting content which included: Discussion on the distribution of the Facility Benchmarking Report to all board members; Discussion on the Board Member Committee Membership summary; Update on the continuing search for new Board Members based on Doug Durand's desired member skill set/experience; Discussion on the potential for an outdoor facility for storing durable medical equipment near the BSR Administration building.
- D. Program/Personnel Committee Report** – Doug Durand summarized the content of the March Program/Personnel Committee meeting which included: Continuing efforts to update the Employee Handbook; Extend meals to other sites. Other opportunities being considered include an offsite meal (provided by BSR) at Trinity Lutheran in Frankfort and a plan to look at some Veterans programming in the future, Doug Durand to coordinate with the contact. Doug also summarized potential changes on when healthcare begins considering the 90-day probation limitation may inhibit the ability to attract experienced candidates. Doug Durand also advised that one part time Home Health Aide has been promoted to full time.
- E. Director's Report** – Doug Durand summarized the key elements of his report which include: The \$10,000 grant from the Benzie County Community Chest for the Essential Needs Fund; Establishment of a new collaboration with Family Fare in Benzonia to provide produce for the Produce Bingo activity; The Community Champions Ride Along event has been kicked off and 8 individuals have indicated they will participate with the date set for the week of March 20th; Advised that they have completed new communication tools (Client Handbook and Home Safety-How to Protect Yourself At Home Handbook); Dawn Bousamra and Doug Durand continue to work on writing grant requests (Cherryland Electric Cooperative's Cherryland Cares and The Oleson Foundation) which are specifically for a new HDM vehicle; The schedule of local township and agency meetings has been updated and can be shared with Board members to assist in local presentations of the 2022 BSR Annual Report.

- F. Program/Services Report – January 2023** – Doug Durand general comments included: His meeting with Representative John Roth on March 3RD; An update on Home Delivered Meals indicated a 15% decrease versus last year primarily due to weather closures (4 days) and closure the day the new convection oven was being installed; Congregate Meals increased 27.6% over prior year; Benzie Bus Senior Rides have increased as well; Activity participation at The Gathering Place showed a 94% increase over last February.
- G. Assistant Director’s Report – Communications and Public Relations** – Dawn Bousamra summarized working with Record Patriot to get a monthly article published and making good progress. The Benzie Current is starting in April for 13 articles/ads. Northern Express is going to be too expensive to pursue this year.
- H. Board of Commissioners Update** – Tim Markey, County Commissioner, provided the following update: The Board of Commissioners approved a Comfort Dog Program with School Resource Office; Benzie County did participate in the “opioid settlement” and they are working on how best to utilize the funds; They also approved \$250k funding to assist with an erosion issue at the Point Betsie Light House; 30% of ARPA funds will go toward broadband expansion (A total of \$1.5m which is not all ARPA); The County is also funding an emergency communication tower in Frankfort due to poor reception; The County Commissioners will still be meeting twice a month, but the “Committee of the Whole” will only meet once per month.

Action Items:

- 1. Finance Committee Report on the February 2023 Financials and Board Approval of the February 2023 Financials** – Victor Dinsmoore advised that the Finance Committee has reviewed the financial report and are recommending the Board approve the report. Report currently shows BSR is better than budget by \$15k this month and \$125k better on a YTD basis, however, Doug Durand outlined that grant distributions, FDA funds and other payables impact some of the overage that will be consumed by year end. A motion to approve the February 2023 Financials was made by Leo Hughes and seconded by Dinah Haag. Roll Call: Victor Dinsmoore – Yes; Dinah Haag – Yes;; Leo Hughes – Yes; Linda Ringleka – Yes; and Nancy Mullen Call – Yes. Motion approved.
- 2. BWAC letter** – Nancy Mullen Call outlined that she, Victor Dinsmoore, and Leo Hughes had a brief meeting with Diane Tracy, Board President for the Benzie Wellness and Aquatic Center (BWAC), to discuss our mutual interest in the potential Crystal Lake Elementary property and building. The outcome of this meeting was a suggestion to explore potential collaboration between the two organizations. Nancy Mullen Call then provided the board with a rough draft of a potential joint letter to the Benzie Central School Board from both BSR and BWAC advising of our interest in potential collaboration and requested approval to pursue sending the subject letter. A motion to approve sending a joint letter to the Benzie Central School Board was made by Dinah Haag and seconded by Victor Dinsmoore. All in-person board members said Aye. Motion approved.

New Business:

- 1. Senior Center Benchmarking Report and Doug’s Response** Nancy Mullen Call and Leo Hughes introduced the topic and then turned it over to Doug Durand. Doug Durand then briefly reviewed his wish list of items based on what was seen at other facilities. Good general discussion amongst the team.
- 2. Agency 2022 Survey Results** – Doug Durand reviewed the survey results received which were extremely positive.
- 3. Agency Presentations to Townships, Villages, Civic Groups, etc.** – Doug Durand reviewed the schedule. Nancy Mullen Call suggested the board to look at the schedule and consider which ones they might be able to support.

Old Business:

- 1. None**

Board Round Table Discussion/Evaluation of Meeting – None

Adjournment: There being no further business to discuss a motion to adjourn at 6:30pm was made by Nancy Mullen Call and seconded by Leo Hughes. All in-person board members said Aye. Motion approved.

Respectfully submitted:

Leo Hughes

Secretary, Benzie Senior Resources Board

NEXT MEETING: Wednesday, April 19th, 2023 at 4:30 p.m.

Location: The Gathering Place Senior Center, 10579 Main Street, Honor, MI 49640

DRAFT

Benzie Senior Resources
Executive Directors Report
March 2023 – April 2023

Items of Information

- A grant was submitted to the Oleson Foundation with the request for funding of a new HDM delivery vehicle. We did receive a check from the Benzie County Community Foundation in the amount of \$15,000 for the future purchase of the delivery vehicle. We are currently at 80% of our fundraising goal for the vehicle.
- The Area Agency on Aging of NW Michigan Nutrition Monitoring Visit occurred on March 24, 2023. We were commended for our Nutrition Operations and our consistency of always exceeding the standards and requirements. There was only one item that we will need to correct and that is an actual Fire Safety Inspection of TGP.
- On April 13, 2023, we had our first Monitoring Visit from the Northern Healthcare Management Team for a complete review of BSR's Home Healthcare Program. Initial exit review findings after reviewing 85 areas on the program, we must produce one new policy and one new documentation tool for our home healthcare workers to use. A written report will be mailed at a later date.
- I am still working with the Personnel Committee on the updates for the Employee Handbook and that project is near completion. The New Home Healthcare Client Handbook is in the final stages of review and should be ready for implantation by May 1st.
- I am working on a presentation for the upcoming April Benzie County Human Services Collaborative Meeting.
- I am working with the Volunteer Recognition Event Committee on the final details for the event scheduled for April 17th and 18th.

Staffing Updates

- We have hired a new full time CNA that is starting on April 24, 2023. We should be able to meet the increased demand for In Home Healthcare Services and coverage for upcoming summer vacations.

Volunteer Report

- We had one new HDM volunteer complete their orientation.

Legislative News

Federal – President Biden's Fiscal Year (FY) 2024 budget have been released, including a **proposed increase of \$218 million** for the Older Americans Act (OAA) Nutrition Program for a total of \$1.284 billion. However, I am following Meals on Wheels America and National Association of Nutrition and Aging Services Programs recommendations for additional funding.

State – I have meet with Representative Roth and Coffia and shared information related to BSR services, 2022 Annual Report and information related to food insecurity in our older population. Both have been invited to a HDR route ride along.

Program Report for March 2023

Nutritional Programs

Home Delivered Meals

A total of 6,501 meals were provided to 194 clients in March 2023. The number of meals delivered also includes 84 shelf stable meals.

Congregate Meals

In March 2023, we provided 1,737 congregate and takeout meals. **This is an increase of 24.6% as compared to March 2022.**

Year to date we have provided/delivered 44,316 meals. Overall, we are down by 248 meals as compared to the same period a year ago.

Other Programs

Homemaker Program – In March 2023, we provided 298 service hours to 103 clients. This is a 21% increase over March 2022. The waiting list is now down to 6.

Guardian Medical Monitoring – Currently we are paying for thirty-six clients in March 2023. The waiting list has four clients.

Snow Removal – Contractors turned in 375 vouchers for reimbursement for snow plowing.

Benzie Bus Senior Rides – In March 2023, we paid for 1,621 regular senior rides in Benzie County; paid for 359 for regular in county medical appointments; 21 rides for the Healthrides for non-emergency appointments and 12 rides into Traverse City. This is a 21.4% increase as compared to March 2022. Seven new riders signed up in March 2023.

Information & Assistance - The agency handled 1,082 calls in March 2023 regarding Information and Assistance for services and questions related to older adults. This represents a 7% increase as compared to March 2022.

Senior Oral Healthcare Program – We did not receive any invoices from Dental Clinics North or Northwest Michigan Health Services for dental care.

Medicare/MMAP's – Our certified MMAP's counselor assisted twelve clients in March 2023 with their Medicare/Medicaid questions/concerns at no cost to them.

Foot Care – Three clients received in-home foot care and sixty-six clients attended the foot care clinic in March 2023.

Hearing Clinic – One individual received hearing aid cleanings and evaluations at no cost to them in March 2023.

Estate Planning – Four individuals received services in March 2023 at no cost to them.

Income Tax Services – Through March, we have served 239 individuals and so far, 183 returns have been completed.

Emergency Senior Essential Needs Fund – BSR assisted five clients for financial assistance in March 2023. Financial support was used for plumbing, propane tank fills for 2 clients, medical bill, and repair to a dryer.

The Gathering Place Senior Center – The Gathering Place Senior Center offered 16 core activities that 649-cumulative number of individuals participated in in March 2023. **This is a 72% increase over March 2022.**

In-Home Care Services for March 2023 – Compared to March 2022 we had an increase of 12 new clients.

Number of Home Health Care Clients

Month	Medicaid Waiver Care Management PACENorth	Sliding Scale Fee	Private Pay	Total Clients
October 2022	26	61	3	90
November 2022	27	66	3	96
December 2022	25	70	3	98
January 2023	26	72	3	101
February 2023	25	68	3	96
March 2023	24	74	2	100
April 2023				
May 2023				
June 2023				
July 2023				
August 2023				
September 2023				

Client Total Hours

Month	Medicaid Waiver Care Management PACENorth	Sliding Scale Fee	Private Pay	Assessments And Wound Care	Total Hours
October 2022	409	459.5	9.25	61	938.75
November 2022	410.25	472.25	20	49	951.5
December 2022	367.25	525.5	11.25	25	929
January 2023	325.5	541.5	17.5	38	922.5
February 2023	320	449	7.5	80	856.5
March 2023	395	532.5	7.75	76	1011.25
April 2023					
May 2023					
June 2023					
July 2023					
August 2023					
September 2023					
TOTALS	2227	2980.25	73.25	329	5609.5

Client Total Visits

	RN Assessments	RN Med Management	Personal Care	Respite	Homemaking	In home Foot Care/ Wound care	Totals
October 2022	61	50	366	13	27	12	529
November 2022	49	51	368	7	37	8	520
December 2022	25	55	365	3	43	3	494
January 2023	38	53	367	5	39	1	503
February 2023	80	41	320	9	32	8	490
March 2023	76	45	423	3	25	6	578
April 2023							
May 2023							
June 2023							
July 2023							
August 2023							
September 2023							
Totals	329	295	2209	40	203	38	3114

BENZIE SENIOR RESOURCES
Statement of Financial Position
As of March 31, 2023

	Mar 31, 23	Sep 30, 22	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
001 · STATE SAVINGS BANK CHECKING	211,452.13	165,669.05	45,783.08
003 · STATE SAVINGS BANK HRA	172.81	1,871.09	(1,698.28)
011 · AMERICAN DEPOSIT MANAGEMENT	110,840.35	57,477.18	53,363.17
011.3 · BOARD DESIGNATED OP RESERV FUND	565,700.00	470,350.00	95,350.00
Total Checking/Savings	888,165.29	695,367.32	192,797.97
Accounts Receivable			
1200 · Accounts Receivable	3,248.02	37,809.99	(34,561.97)
Total Accounts Receivable	3,248.02	37,809.99	(34,561.97)
Other Current Assets			
109 · INVENTORY	12,595.25	12,432.04	163.21
125 · PREPAID EXPENSE	0.00	5,451.42	(5,451.42)
1499 · Undeposited Funds	3,752.38	114,897.12	(111,144.74)
Total Other Current Assets	16,347.63	132,780.58	(116,432.95)
Total Current Assets	907,760.94	865,957.89	41,803.05
Fixed Assets			
150 · BUILDING	480,375.70	480,375.70	0.00
151 · VEHICLES	173,363.00	173,363.00	0.00
152 · EQUIPMENT	165,017.48	152,634.03	12,383.45
157 · LAND IMPROVEMENTS	1,800.00	1,800.00	0.00
160 · ACCUMULATED DEPRECIATION	(456,818.33)	(436,425.05)	(20,393.28)
Total Fixed Assets	363,737.85	371,747.68	(8,009.83)
TOTAL ASSETS	1,271,498.79	1,237,705.57	33,793.22
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
2000 · Accounts Payable	50,812.83	35,699.82	15,113.01
Total Accounts Payable	50,812.83	35,699.82	15,113.01
Other Current Liabilities			
205 · PREPAID TRIP/INSURANCE	2,668.00	0.00	2,668.00
2100 · Payroll Liabilities	6,127.93	7,478.21	(1,350.28)
220 · ACCRUED VACATION LIABILITY	0.00	53,721.86	(53,721.86)
223 · JOHN HANCOCK PAYABLE	1,752.78	0.00	1,752.78
239 · ACCRUED WAGES	0.00	37,818.32	(37,818.32)
Total Other Current Liabilities	10,548.71	99,018.39	(88,469.68)
Total Current Liabilities	61,361.54	134,718.21	(73,356.67)
Long Term Liabilities			
250 · MORTGAGE PAYABLE	98,043.56	102,768.18	(4,724.62)
253 · LEASE PAYABLE	4,939.21	5,740.27	(801.06)
260 · NET PENSION LIABILITY	503,007.00	503,007.00	0.00
Total Long Term Liabilities	605,989.77	611,515.45	(5,525.68)
Total Liabilities	667,351.31	746,233.66	(78,882.35)
Equity			
3900 · FUND BALANCE	491,471.91	513,668.45	(22,196.54)
Net Income	112,675.57	(22,196.54)	134,872.11
Total Equity	604,147.48	491,471.91	112,675.57
TOTAL LIABILITIES & EQUITY	1,271,498.79	1,237,705.57	33,793.22

BENZIE SENIOR RESOURCES
Statement of Financial Income & Expense
March 2023

	March 2023	Budget	\$ Change
ORDINARY INCOME/EXPENSE			
INCOME			
519.03 · TITLE III C2 INCOME	9,774.00	9,774.00	0.00
519.06 WAIVER SNOW REMOVAL	1,260.00	270.00	
540 · GRANTS	15,000.00	9,585.00	5,415.00
561 - HDM WAIVER	1,937.00	1,772.00	165.00
642 · CHARGES FOR SERVICES/CONT	448.34	409.00	39.34
642.02 · FEE FOR SERVICE/HOMEMAKER	2,527.00	3,800.00	(1,273.00)
642.03 - FEE FOR SERV/SNOW REMOVAL	981.00	0.00	981.00
642.06 - BENZIE BUS HEALTH RIDE	70.00	150.00	(80.00)
642.1 - FEE FOR SLIDING SCALE CLIENTS	6,297.60	6,665.00	(367.40)
642.05 - FEE FOR PRIVATE PAY & INS	318.50	180.00	138.50
670 - CLIENT INCOME	8,249.92	10,370.00	(2,120.08)
671 - PACE NORTH Client Income	0.00	550.00	(550.00)
673 · NEWSLETTER SUB	30.00	35.00	(5.00)
675 · DONATIONS	14,841.51	13,395.00	1,446.51
676 · MILLAGE	102,577.17	102,577.00	0.17
677· FUNDRAISING INCOME	2,750.00	0.00	2,750.00
680 · VOLUNTEER WAGES (IN-KIND).	11,238.50	7,350.00	3,888.50
SPONSORSHIP INCOME	1,630.00	1,020.00	610.00
TOTAL INCOME	179,930.54	167,902.00	12,028.54
GROSS PROFIT	179,930.54	167,902.00	12,028.54
EXPENSE			
705 · SALARY AND WAGES	78,829.42	79,796.00	(966.58)
705.1 TRAVEL TIME	1,173.71	1,308.00	(134.29)
708 · PAYROLL TAX EXPENSE	5,955.08	5,231.00	724.08
708.1 UNEMPLOYMENT INSURANCE AGEN	908.87	750.00	158.87
709 · EDUCATION/TRAINING	40.00	315.00	(275.00)
710 · EVENTS	0.00	300.00	(300.00)
711 · TGPSC ACTIVITIES	296.89	350.00	(53.11)
717 · DUES/SUBSCRIPTIONS	230.00	275.00	(45.00)
721 · COMPUTER EXPENSES	5,350.34	2,850.00	2,500.34
725 · FRINGE BENEFITS	12,121.85	13,246.00	(1,124.15)
726 - FUNDRAISING/MARKETING EXP	0.00	400.00	(400.00)
727 · SUPPLIES	4,139.15	3,335.00	804.15
727.2 · OFFICE EXP	1,089.68	1,185.00	(95.32)
727.3 - POSTAGE	174.10	390.00	(215.90)
727.4 - ADVERTISING	202.92	550.00	(347.08)
740 · FOOD	22,675.89	19,670.00	3,005.89
819 · CONTRACTUAL	29,381.25	21,065.00	8,316.25
820 · VOLUNTEER WAGES (IN-KIND)	11,238.50	7,350.00	3,888.50
825 · VOLUNTEER EXPENSES	3,797.24	860.00	2,937.24
850 · TELEPHONE	950.89	520.00	430.89

BENZIE SENIOR RESOURCES
Statement of Financial Income & Expense
March 2023

	March 2023	Budget	\$ Change
861 · TRAVEL/MILEAGE/GAS	2,919.39	3,220.00	(300.61)
900 · INTEREST EXPENSE	225.18	265.00	(39.82)
910 · INSURANCE	4,105.80	4,100.00	5.80
915 · PROJECTS	1,852.84	730.00	1,122.84
920 · UTILITIES	2,262.14	2,870.00	(607.86)
940 · DEPRECIATION EXPENSE	3,398.88	3,550.00	(151.12)
980 · EQUIPMENT/REPAIRS	(30.98)	2,100.00	(2,130.98)
980.1 - OUTDOOR MAINTENANCE	0.00	90.00	(90.00)
980.2 - INDOOR MAINTENANCE	0.00	150.00	(150.00)
981-HDM FLEET MAINTENANCE/GAS	1,514.74	1,720.00	(205.26)
TOTAL EXPENSE	194,803.77	178,541.00	16,262.77
NET ORDINARY INCOME	(14,873.23)	(10,639.00)	(4,234.23)
OTHER INCOME/EXPENSES			
OTHER INCOME			
990 · INTEREST/DIVIDEND INCOME	2,098.63	375.00	1,723.63
999 - OTHER INCOME	450.00	350.00	100.00
TOTAL OTHER INCOME	2,548.63	725.00	1,823.63
OTHER EXPENSE			
999.1 · OTHER EXPENSE	0.00	80.00	(80.00)
99999 - LEGAL EXPENSE	0.00	165.00	(165.00)
TOTAL OTHER EXPENSE	0.00	245.00	(245.00)
NET OTHER INCOME	2,548.63	480.00	2,068.63
NET INCOME	(12,324.60)	(10,159.00)	(2,165.60)

BENZIE SENIOR RESOURCES
Statement of Financial Income & Expense
October 2022 - March 2023

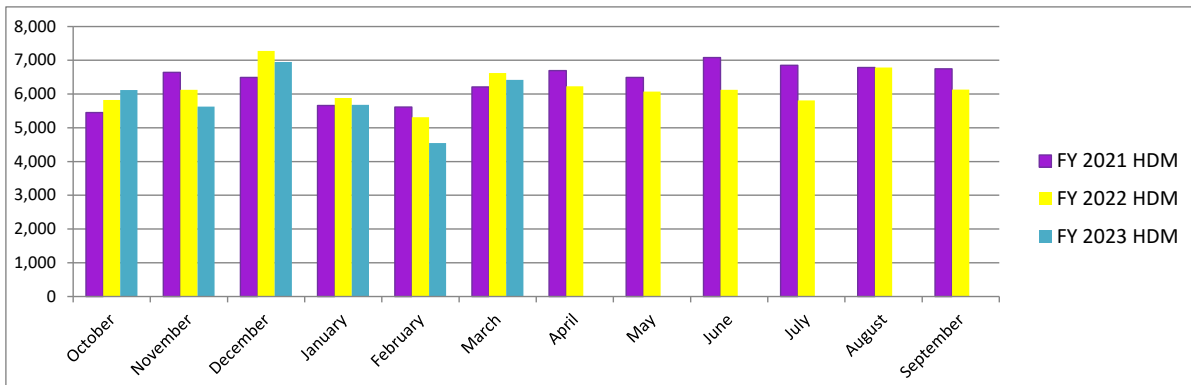
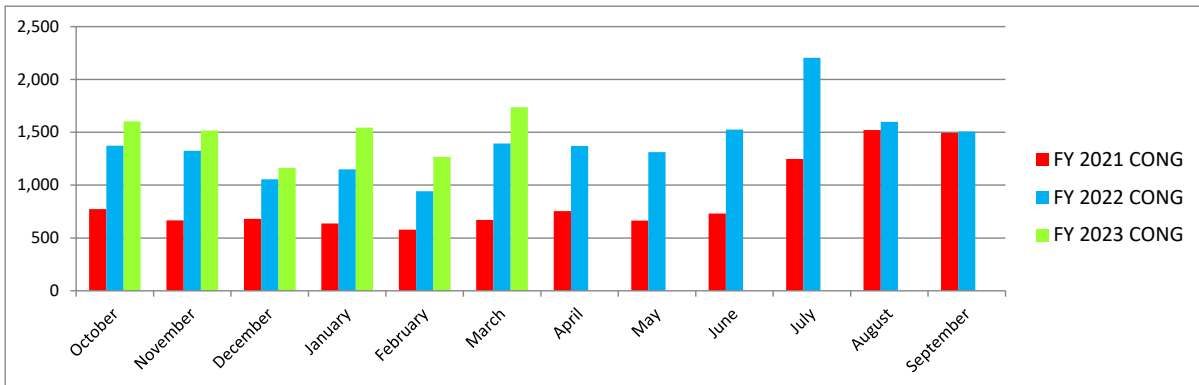
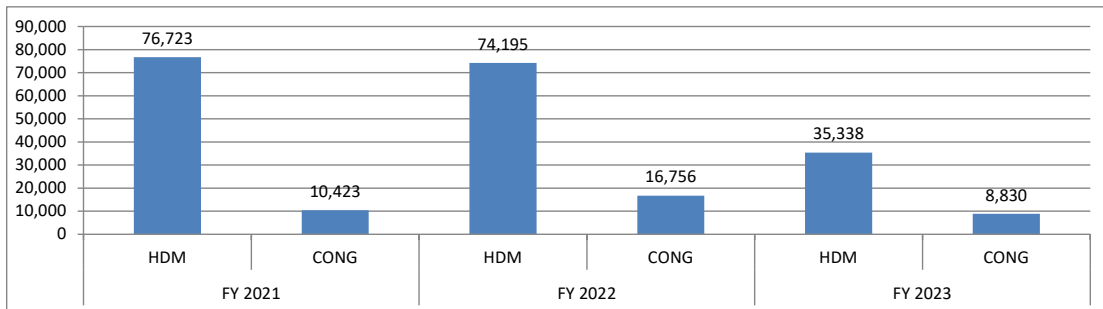
	Oct-Mar 2023	Budget	\$ Change	
ORDINARY INCOME/EXPENSE				
INCOME				
519.03 · TITLE III C2 INCOME	58,644.00	58,644.00	0.00	50%
519.04 · FEDERAL USDA	57,338.76	32,000.00	25,338.76	90%
519.05 MIPPA (MMAP)	1,550.00	950.00	600.00	129%
519.06 WAIVER SNOW REMOVAL	2,305.00	1,080.00	1,225.00	214%
540 · GRANTS	88,850.00	57,510.00	31,340.00	77.3%
561 - HDM WAIVER	10,868.00	8,862.00	2,006.00	55.7%
642 · CHARGES FOR SERVICES/CONT	1,674.51	2,448.00	(773.49)	29.0%
642.01 · FEE FOR SERVICE/CHORE	(298.00)	1,000.00	(1,298.00)	0%
642.02 · FEE FOR SERVICE/HOMEMAKER	16,937.00	16,800.00	137.00	41.0%
642.03 - FEE FOR SERV/SNOW REMOVAL	24,164.00	23,400.00	764.00	103%
642.06 - BENZIE BUS HEALTH RIDE	565.00	900.00	(335.00)	25.6%
642.1 - FEE FOR SLIDING SCALE CLIENTS	37,693.38	33,325.00	4,368.38	47.0%
642.05 - FEE FOR PRIVATE PAY & INS	2,126.50	900.00	1,226.50	97%
670 - CLIENT INCOME	49,769.78	52,615.00	(2,845.22)	40%
671 - PACE NORTH Client Income	2,190.50	2,490.00	(299.50)	36.5%
673 · NEWSLETTER SUB	280.00	190.00	90.00	70%
675 · DONATIONS	74,917.15	80,840.00	(5,922.85)	45.0%
676 · MILLAGE	615,463.02	615,462.00	1.02	50%
677· FUNDRAISING INCOME	70,206.44	63,870.00	6,336.44	72.3%
680 · VOLUNTEER WAGES (IN-KIND).	49,435.46	44,100.00	5,335.46	56.0%
681 - IN-KIND (non-volunteer)	5,549.44	4,900.00	649.44	93%
SPONSORSHIP INCOME	1,630.00	1,020.00	610.00	50%
TOTAL INCOME	1,171,859.94	1,103,306.00	68,553.94	51.2%
GROSS PROFIT	1,171,859.94	1,103,306.00	68,553.94	
EXPENSE				
700 - ACCOUNTING FEES	8,625.00	8,400.00	225.00	102.6%
705 · SALARY AND WAGES	474,946.21	485,675.00	(10,728.79)	45.6%
705.1 TRAVEL TIME	8,290.14	8,701.00	(410.86)	47.6%
708 · PAYROLL TAX EXPENSE	31,367.47	35,153.00	(3,785.53)	44.6%
708.1 UNEMPLOYMENT INSURANCE AGEN	3,620.13	3,500.00	120.13	55.6%
709 · EDUCATION/TRAINING	868.90	1,890.00	(1,021.10)	33.7%
710 · EVENTS	941.32	1,800.00	(858.68)	26.1%
711 · TGPSC ACTIVITIES	1,579.51	2,100.00	(520.49)	37.6%
717 · DUES/SUBSCRIPTIONS	4,526.00	3,975.00	551.00	84.0%
720 - BAD DEBT	61.00	0.00	61.00	0.0%
721 · COMPUTER EXPENSES	20,613.83	17,100.00	3,513.83	60.3%
725 · FRINGE BENEFITS	19,733.42	35,655.00	(15,921.58)	12.0%
726 - FUNDRAISING/MARKETING EXP	2,688.46	2,400.00	288.46	56.0%
727 · SUPPLIES	20,970.83	19,995.00	975.83	52.4%
727.2 · OFFICE EXP	7,284.05	7,110.00	174.05	51.2%
727.3 - POSTAGE	3,047.70	2,340.00	707.70	65.0%
727.4 - ADVERTISING	2,267.75	3,300.00	(1,032.25)	34.4%

BENZIE SENIOR RESOURCES
Statement of Financial Income & Expense
October 2022 - March 2023

	Oct-Mar 2023	Budget	\$ Change	
740 · FOOD	128,327.32	118,005.00	10,322.32	54.4%
819 · CONTRACTUAL	124,368.63	140,390.00	(16,021.37)	45.5%
820 · VOLUNTEER WAGES (IN-KIND)	49,435.46	44,100.00	5,335.46	56.0%
825 · VOLUNTEER EXPENSES	7,893.57	5,895.00	1,998.57	62.0%
850 · TELEPHONE	3,611.00	3,120.00	491.00	58.0%
861 · TRAVEL/MILEAGE/GAS	19,981.03	21,725.00	(1,743.97)	47.0%
900 · INTEREST EXPENSE	1,485.38	1,590.00	(104.62)	47.0%
910 · INSURANCE	28,105.12	29,600.00	(1,494.88)	50.0%
915 · PROJECTS	16,191.53	12,090.00	4,101.53	96.0%
920 · UTILITIES	17,745.97	17,205.00	540.97	51.6%
940 · DEPRECIATION EXPENSE	20,393.28	21,300.00	(906.72)	48.0%
980 · EQUIPMENT/REPAIRS	13,673.35	12,600.00	1,073.35	54.3%
980.1 - OUTDOOR MAINTENANCE	2,788.14	5,970.00	(3,181.86)	39.0%
980.2 - INDOOR MAINTENANCE	254.02	900.00	(645.98)	14.0%
981-HDM FLEET MAINTENANCE/GAS	23,629.01	10,320.00	13,309.01	115.0%
TOTAL EXPENSE	1,069,314.53	1,083,904.00	(14,589.47)	46.4%
NET ORDINARY INCOME	102,545.41	19,402.00	83,143.41	
OTHER INCOME/EXPENSES				
OTHER INCOME				
990 · INTEREST/DIVIDEND INCOME	8,881.70	2,250.00	6,631.70	197.0%
999 - OTHER INCOME	1,248.46	2,100.00	(851.54)	30.0%
TOTAL OTHER INCOME	10,130.16	4,350.00	5,780.16	
OTHER EXPENSE				
999.1 · OTHER EXPENSE	0.00	490.00	(490.00)	0.0%
99999 - LEGAL EXPENSE	0.00	1,000.00	(1,000.00)	0.0%
TOTAL OTHER EXPENSE	0.00	1,490.00	(1,490.00)	
NET OTHER INCOME	10,130.16	2,860.00	7,270.16	
NET INCOME	112,675.57	22,262.00	90,413.57	

Benzie Senior Resources
HDM/Cong comparison
Units Served 2021-2022-2023

	FY 2021		FY 2022		FY 2023	
	HDM	CONG	HDM	CONG	HDM	CONG
October	5,451	774	5,827	1,374	6,116	1,603
November	6,644	666	6,124	1,324	5,627	1,518
December	6,490	682	7,274	1,055	6,949	1,162
January	5,658	638	5,881	1,149	5,682	1,544
February	5,616	579	5,314	942	4,547	1,266
March	6,212	671	6,622	1,394	6,417	1,737
April	6,695	754	6,230	1,370		
May	6,495	664	6,073	1,313		
June	7,079	731	6,123	1,526		
July	6,853	1,247	5,810	2,204		
August	6,786	1,522	6,786	1,599		
September	6,744	1,495	6,131	1,506		
total meals	76,723	10,423	74,195	16,756	35,338	8,830



March 2023 Journal Entry Summary

- 885. JE to record monthly depreciation expense (non-cash transaction) *
- 886. JE to record payroll wages/taxes across all programs – original payroll entry posts to one class *
- 887. JE to reclass payroll health insurance deductions from “uncategorized” to appropriate class, i.e. Home Health and Admin *
- 888. JE to record 401K payroll deferrals across all programs - original payroll entry posts to one class *
- 889. JE to record inventory at month end *
- 890. JE to reclass payroll mileage reimbursements from “uncategorized” to appropriate class, i.e. Home Health and Admin *
- 891. JE to reclass payroll reimbursements for foot clinic supplies
- 892. JE to record volunteer hours in-kind wages *

* **Monthly recurring Journal Entries.**

March 2023

Trans #	Type	Date	Num	Memo	Debit	Credit
132881	General Journal	03/31/2023	885	TO RECORD DEPRECIATION TO RECORD DEPRECIATION	3,398.88	3,398.88
					3,398.88	3,398.88
132961	General Journal	03/31/2023	886	TO RECORD PAYROLL SPREAD BY PROGRAM TO RECORD PAYROLL SPREAD BY PROGRAM	9,002.29 62.48 793.88 4,447.04 8,938.55 979.76 793.88 874.75 10,136.41 2,276.45 3,438.67 922.65 5.63 116.30 339.77 761.09 103.97 116.30 116.07 645.73 144.23 257.73	41,744.15 3,529.48
					45,273.63	45,273.63
132962	General Journal	03/31/2023	887	TO RECORD PAYROLL INSURANCE DEDUCTION SPREAD BY P... TO RECORD PAYROLL INSURANCE DEDUCTION SPREAD BY P... TO RECORD PAYROLL INSURANCE DEDUCTION SPREAD BY P... TO RECORD PAYROLL INSURANCE DEDUCTION SPREAD BY P... TO RECORD PAYROLL INSURANCE DEDUCTION SPREAD BY P... TO RECORD PAYROLL INSURANCE DEDUCTION SPREAD BY P... TO RECORD PAYROLL INSURANCE DEDUCTION SPREAD BY P... TO RECORD PAYROLL INSURANCE DEDUCTION SPREAD BY P... TO RECORD PAYROLL INSURANCE DEDUCTION SPREAD BY P... TO RECORD PAYROLL INSURANCE DEDUCTION SPREAD BY P... TO RECORD PAYROLL INSURANCE DEDUCTION SPREAD BY P... TO RECORD PAYROLL INSURANCE DEDUCTION SPREAD BY P... TO RECORD PAYROLL INSURANCE DEDUCTION SPREAD BY P...	693.74 116.46 2.78 27.82 97.03 35.90 22.04 27.82 17.40 127.54 16.27 47.50	
					1,232.30	
					1,232.30	1,232.30
132963	General Journal	03/31/2023	888	reclass ER MATCH 401k reclass ER MATCH 401k reclass ER MATCH 401k reclass ER MATCH 401k reclass ER MATCH 401k reclass ER MATCH 401k reclass ER MATCH 401k reclass ER MATCH 401k reclass ER MATCH 401k reclass ER MATCH 401k reclass ER MATCH 401k reclass ER MATCH 401k reclass ER MATCH 401k	173.17 88.64 1.88 23.82 123.54 143.06 29.39 23.82 20.37 58.42 368.23 113.03	1,167.37
					1,167.37	1,167.37
132964	General Journal	03/31/2023	889	adjust Inventory to actual adjust Inventory to actual adjust Inventory to actual adjust Inventory to actual	648.04 114.36 304.96 53.82	1,121.18
					1,121.18	1,121.18
133079	General Journal	03/31/2023	890	reclass mileage - ADMIN reclass mileage - HH reclass mileage	63.54 2,855.85	2,919.39
					2,919.39	2,919.39
133080	General Journal	03/31/2023	891	reclass payroll rembursements reclass payroll rembursements - foot clinic supplies (blue chucks)	11.82	11.82

BENZIE SENIOR RESOURCES**Monthly Journal Entries**

March 2023

Trans #	Type	Date	Num	Memo	Debit	Credit
					11.82	11.82
133081	General Journal	03/31/2023	892	TO RECORD INKIND WAGES	9,926.00	
				TO RECORD INKIND WAGES		9,926.00
				TO RECORD INKIND WAGES	1,312.50	
				TO RECORD INKIND WAGES		1,312.50
					11,238.50	11,238.50
TOTAL					66,363.07	66,363.07



Benzie County Equalization Department
Polly Watson Cairns, Director of Record
Brianne Lindsay, Department Head
448 Court Place, Beulah, MI 49617
Phone: (231) 882-0013 Fax: (231) 882-0033

To: Benzie County Board of Commissioners

May 9, 2023

From: Polly Watson Cairns, Equalization Director of Record

cc: Brianne Lindsay, Equalization Department Head

Re: Equalization Corrective Action Plan progression

The County has been under State Tax Commission scrutiny for some time now. The State Tax Commission has commented to me that notification of Benzie County's removal from the CAP plan may come in May, sometime around State Equalization, with the general caveat that I stay on to assist Brianne with the new duties and responsibilities required.

It is essential that Benzie County continues to work past the Corrective Action Plan (aka CAP) and continue along the path of success.

This is the first year Brianne of working through the Equalization calendar and processes, it is necessary that she have someone who can assist and provide the necessary knowledge, skill, and understanding of these forms and processes, to provide a clear understanding of what is expected. She has proven to be an excellent learner Previously; she was not included in the Equalization processes for State submission requirements.

The Equalization Department serves as a liaison between the County Board of Commissioners, the State Tax Commission, the local units of government, and the public. Equalization assists the County Board of Commissioner in equalizing real and personal property on a County-wide basis.

The Department provides numerous reports to township, city, local school district, intermediate school district, community college, county, neighboring county, and State of Michigan officials about property values and property taxes.

The progress we have made as a department, since December 2022, has exceeded the State's expectations, and it is our goal to continue this progress and develop the needed knowledge for an Equalization Director going forward.

We have made progress in communications with the Assessors over the last 5 months, bringing a more open line of communication as well as assistance in navigating the new State platforms for reporting.

It has been a pleasure to work with Brianne and am pleased with her work ethics, and her ability to tackle projects head on. I am willing to continue to work with Brianne and the Equalization Department staff to further assist with the required processes and provide additional training and assistance on a month-by-month basis.



Signature

Polly Watson Cairns, MMAO
Equalization Director of Record

Benzie County Equalization Department

E: pcairns@benzieco.net

Attachments included:

PA 211.34 - EQUALIZATION BY COUNTIES

THE GENERAL PROPERTY TAX ACT (EXCERPT)

Act 206 of 1893

EQUALIZATION BY COUNTIES.

211.34 Determination of county equalized value; conducting business at public meeting; notice of meeting; advising local taxing units of increased equalized value; reduction of maximum authorized millage rate; examination of assessment rolls to ascertain equal and uniform assessment of real and personal property; equalization procedure; establishment of department to survey assessments and assist board of commissioners; appeal to state tax tribunal; authority of agent to file and sign petition for appeal.

Sec. 34. (1) The county board of commissioners in each county shall meet in April each year to determine county equalized value which equalization shall be completed and submitted along with the tabular statement required by section 5 of Act No. 44 of the Public Acts of 1911, being section 209.5 of the Michigan Compiled Laws, to the state tax commission before the first Monday in May. The business which the board may perform shall be conducted at a public meeting of the board held in compliance with the open meetings act, Act No. 267 of the Public Acts of 1976, as amended, being sections 15.261 to 15.275 of the Michigan Compiled Laws. Public notice of the time, date, and place of the meeting shall be given in the manner required by Act No. 267 of the Public Acts of 1976, as amended. Each year the county board of commissioners shall advise the local taxing units when the state tax commission increases the equalized value of the county as established by the board of county commissioners and each taxing unit other than a city, township, school district, intermediate school district, or community college district, shall immediately reduce its maximum authorized millage rate, as determined after any reduction caused by section 34d, so that subsequent to the increase ordered by the state tax commission pursuant to Act No. 44 of the Public Acts of 1911, as amended, being sections 209.1 to 209.8 of the Michigan Compiled Laws, total property taxes levied for that unit shall not exceed that which would have been levied for that unit at its maximum authorized millage rate, as determined after any reduction caused by section 34d, if there had not been an increase in valuation by the state. If its state equalized valuation exceeds its assessed valuation by 5.0% or more in 1982 or by any amount in 1983 or any year thereafter, a city or township shall reduce its maximum authorized millage rate, as determined after any reduction caused by section 34d, so that total property taxes levied for that unit do not exceed that which would have been levied based on its assessed valuation.

(2) The county board of commissioners shall examine the assessment rolls of the townships or cities and ascertain whether the real and personal property in the respective townships or cities has been equally and uniformly assessed at true cash value. If, on the examination, the county board of commissioners considers the assessments to be relatively unequal, it shall equalize the assessments by adding to or deducting from the valuation of the taxable property in a township or city an amount which in the judgment of the county board of commissioners will produce a sum which represents the true cash value of that property, and the amount added to or deducted from the valuations in a township or city shall be entered upon the records. The county board of commissioners and the state tax commission shall equalize real and personal property separately by adding to or deducting from the valuation of taxable real property, and by adding to or deducting from the valuation of taxable personal property in a township, city, or county, an amount which will produce a sum which represents the proportion of true cash value established by the legislature. Beginning December 31, 1980, the county board of commissioners and the state tax commission shall equalize separately the following classes of real property by adding to or deducting from the valuation of agricultural, developmental, residential, commercial, industrial, and timber cutover taxable real property, and by adding to or deducting from the valuation of taxable personal property in a township, city, or county, an amount as will produce a sum which represents the proportion of true cash value established by the legislature. The tax roll and the tax statement shall clearly set forth the latest state equalized valuation for each item or property which shall be determined by using a separate factor for personal property and a separate factor for real property as equalized. Beginning December 31, 1980, the tax roll and the tax statement shall clearly set forth the latest state equalized valuation for each item or property which shall be determined by using a separate factor for personal property and a separate factor for each classification for real property as equalized. Factors used in determining the state equalized valuation for real and personal property on the tax roll shall be rounded up to not less than 4 decimal places. Equalized values for both real and personal property shall be equalized uniformly at the same proportion of true cash value in the county. The county board of commissioners shall also cause to be entered upon its records the aggregate valuation of the taxable real and personal property of each township or city in its county as determined by the county board. The county board of commissioners shall also make alterations in the description of any land on the rolls as is necessary to render the descriptions

conformable to the requirements of this act. After the rolls are equalized, each shall be certified to by the chairperson and the clerk of the board and be delivered to the supervisor of the proper township or city, who shall file and keep the roll in his or her office.

(3) The county board of commissioners of a county shall establish and maintain a department to survey assessments and assist the board of commissioners in the matter of equalization of assessments, and may employ in that department technical and clerical personnel which in its judgment are considered necessary. The personnel of the department shall be under the direct supervision and control of a director of the tax or equalization department who may designate an employee of the department as his or her deputy. The director of the county tax or equalization department shall be appointed by the county board of commissioners. The county board of commissioners, through the department, may furnish assistance to local assessing officers in the performance of duties imposed upon those officers by this act, including the development and maintenance of accurate property descriptions, the discovery, listing, and valuation of properties for tax purposes, and the development and use of uniform valuation standards and techniques for the assessment of property.

(4) The supervisor of a township or, with the approval of the governing body, the certified assessor of a township or city, or the intermediate district board of education, or the board of education of an incorporated city or village aggrieved by the action of the county board of commissioners, in equalizing the valuations of the townships or cities of the county, may appeal from the determination to the state tax tribunal in the manner provided by law. An appeal from the determination by the county board of commissioners shall be filed with the clerk of the tribunal by a written or printed petition which shall set forth in detail the reasons for taking the appeal. The petition shall be signed and sworn to by the supervisor, the certified assessor, or a majority of the members of the board of education taking the appeal, shall show that a certain township, city, or school district has been discriminated against in the equalization, and shall pray that the state tax tribunal proceed at its earliest convenience to review the action from which the appeal is taken. The state tax tribunal shall, upon hearing, determine if in its judgment there is a showing that the equalization complained of is unfair, unjust, inequitable, or discriminatory. The state tax tribunal shall have the same authority to consider and pass upon the action and determination of the county board of commissioners in equalizing valuations as it has to consider complaints relative to the assessment and taxation of property. The state tax tribunal may order the county board of commissioners to reconvene and to cause the assessment rolls of the county to be brought before it, may summon the commissioners of the county to give evidence in relation to the equalization, and may take further action and may make further investigation in the premises as it considers necessary. The state tax tribunal shall fix a valuation on all property of the county. If the state tax tribunal decides that the determination and equalization made by the county board of commissioners is correct, further action shall not be taken. If the state tax tribunal, after the hearing, decides that the valuations of the county were improperly equalized, it shall proceed to make deductions from, or additions to, the valuations of the respective townships, cities, or school districts as may be considered proper, and in so doing the tribunal shall have the same powers as the county board of commissioners had in the first instance. The deductions or additions shall decrease or increase the state equalized valuation of the local unit affected but shall not increase or decrease the total state equalized valuation of the county in the case of an appeal under this section to the state tax tribunal. If the tax tribunal finds that the valuations of a class of property in a county were improperly equalized by that county and determines that the total value of that class of property in the county may not be at the level required by law, prior to entry of a final order, the tax tribunal shall forward its findings and determination to the state tax commission. Within 90 days after receiving the findings and determination of the tax tribunal, the state tax commission shall determine whether the state equalized valuation of that class of property in the county was set at the level prescribed by law or should be revised to provide uniformity among the counties and shall enter an order consistent with the state tax commission's findings. The tax tribunal shall enter a final order based upon the revised state equalized valuation, if any, which is adopted by the state tax commission. The state tax tribunal immediately after completing its revision of the equalization of the valuation of the several assessment districts shall report its action to the county board of commissioners and board of education if the board has instituted the appeal by filing its report with the clerk of the county board of commissioners. The action of the state tax tribunal in the premises shall constitute the equalization of the county for the tax year.

(5) For purposes of appeals pursuant to subsection (4) in 1981 only, an agent of a supervisor, including an assessor, shall be considered to have the authority to file and sign a petition for an appeal, and any otherwise timely submitted petition in 1981 by an agent of a supervisor shall be reviewed by the tribunal as if submitted by the supervisor.

History: 1893, Act 206, Eff. June 12, 1893;—CL 1897, 3857;—Am. 1909, Act 292, Eff. Sept. 1, 1909;—Am. 1913, Act 201, Eff.

Aug. 14, 1913;—CL 1915, 4028;—Am. 1921, Act 380, Eff. Aug. 18, 1921;—Am. 1925, Act 85, Eff. Aug. 27, 1925;—CL 1929, 3422;—CL 1948, 211.34;—Am. 1952, Act 264, Eff. Sept. 18, 1952;—Am. 1954, Act 200, Eff. Aug. 13, 1954;—Am. 1956, Act 30, Imd. Eff. Mar. 28, 1956;—Am. 1964, Act 275, Eff. Aug. 28, 1964;—Am. 1968, Act 206, Eff. Nov. 15, 1968;—Am. 1970, Act 152, Imd. Eff. Aug. 1, 1970;—Am. 1971, Act 189, Imd. Eff. Dec. 20, 1971;—Am. 1975, Act 243, Imd. Eff. Sept. 4, 1975;—Am. 1976, Act 233, Imd. Eff. Aug. 4, 1976;—Am. 1978, Act 124, Imd. Eff. Apr. 25, 1978;—Am. 1979, Act 114, Eff. Mar. 27, 1980;—Am. 1980, Act 152, Imd. Eff. June 11, 1980;—Am. 1981, Act 6, Imd. Eff. Apr. 16, 1981;—Am. 1981, Act 213, Imd. Eff. Dec. 30, 1981;—Am. 1986, Act 105, Imd. Eff. May 19, 1986.

Popular name: Act 206

211.34a Tabular statement of tentative equalization ratios and estimated multipliers; preparation; publication; copies, notices; effect on equalization procedures; appeal.

Sec. 34a. (1) The equalization director of each county shall prepare a tabular statement each year, by the several cities and townships of the county, showing the tentative recommended equalization ratios and estimated multipliers necessary to compute individual state equalized valuation of real property and of personal property. The county shall publish the tabulation in a newspaper of general circulation within the county on or before the third Monday in February each year and furnish a copy to each assessor and to each of the boards of review in the county and to the state tax commission. All notices of meetings of the boards of review shall give the tentative ratios and estimated multipliers pertaining to their jurisdiction. The tentative recommended equalization ratios and multiplying figures shall not prejudice the equalization procedures of the county board of commissioners or the state tax commission.

(2) If the final equalization multiplier for only the 1986 tax year exceeds the tentative multiplier used in preparing the assessment notice and as a result of action of the state board of equalization or county board of commissioners a taxpayer's assessment as equalized is in excess of 50% of true cash value, that person may appeal directly to the tax tribunal. The appeal shall be filed under this subsection during 1986 on or before the third Monday in August and shall be heard in the same manner as other appeals of the tribunal. An appeal pursuant to this subsection shall not result in an equalized value less than the assessed value multiplied by the tentative equalization multiplier used in preparing the assessment notice.

History: Add. 1971, Act 165, Imd. Eff. Nov. 24, 1971;—Am. 1975, Act 188, Imd. Eff. Aug. 2, 1975;—Am. 1986, Act 138, Imd. Eff. June 30, 1986.

Compiler's note: In the last sentence of subsection (2), the word "assessed" evidently should read "assessed".

Popular name: Act 206

211.34b Joint equalization department; establishment; duties.

Sec. 34b. Two or more counties may jointly establish an equalization department as provided by section 34. The joint equalization department shall assist the boards of commissioners in each participating county in surveying and equalizing assessments and meeting the requirements of section 34.

History: Add. 1972, Act 356, Eff. Mar. 30, 1973.

Popular name: Act 206

211.34c Classification of assessable property; tabulation of assessed valuations; transmittal of tabulation and other statistical information; description; buildings on leased land as improvements; total usage of parcel which includes more than 1 classification; notice to assessor and protest of assigned classification; decision; petition; arbitration; determination final and binding; appeal by department; construction of section; separate assessment roll for certain property.

Sec. 34c. (1) Not later than the first Monday in March in each year, the assessor shall classify every item of assessable property according to the definitions contained in this section. Following the March board of review, the assessor shall tabulate the total number of items and the valuations as approved by the board of review for each classification and for the totals of real and personal property in the local tax collecting unit. The assessor shall transmit to the county equalization department and to the state tax commission the tabulation of assessed valuations and other statistical information the state tax commission considers necessary to meet the requirements of this act and 1911 PA 44, MCL 209.1 to 209.8.

(2) The classifications of assessable real property are described as follows:

(a) Agricultural real property includes parcels used partially or wholly for agricultural operations, with or without buildings. For taxes levied after December 31, 2002, agricultural real property includes buildings on leased land used for agricultural operations. If a parcel of real property is classified as agricultural real property and is engaged in agricultural operations, any contiguous parcel owned by the same taxpayer, that is a vacant parcel, a wooded parcel, or a parcel on which is located 1 or more agricultural outbuildings that

comprise more than 50% of the taxable value of all buildings on that parcel as indicated by the assessment records for the local tax collecting unit in which that parcel is located, shall be classified as agricultural real property. Contiguity is not broken by a boundary between local tax collecting units, a section boundary, a road, a right-of-way, or property purchased or taken under condemnation proceedings by a public utility for power transmission lines if the 2 parcels separated by the purchased or condemned property were a single parcel prior to the sale or condemnation. For purposes of this subsection, contiguity requires that the parcel classified as agricultural real property by reason of its agriculture use and the vacant parcel, wooded parcel, or parcel on which is located 1 or more agricultural outbuildings must be immediately adjacent to each other, without intervening parcels that do not qualify for classification as agricultural real property based on their actual agricultural use. It is the intent of the legislature that if a parcel of real property is classified as agricultural real property and is engaged in agricultural operations, any contiguous parcel owned by the same taxpayer, that is a vacant parcel, a wooded parcel, or a parcel on which is located 1 or more agricultural outbuildings that comprise more than 50% of the taxable value of all buildings on that parcel as indicated by the assessment records for the local tax collecting unit in which that parcel is located, shall be classified as agricultural real property even if the contiguous parcels are located in different local tax collecting units. Property shall not lose its classification as agricultural real property as a result of an owner or lessee of that property implementing a wildlife risk mitigation action plan. As used in this subdivision:

(i) "Agricultural outbuilding" means a building or other structure primarily used for agricultural operations.

(ii) "Agricultural operations" means the following:

(A) Farming in all its branches, including cultivating soil.

(B) Growing and harvesting any agricultural, horticultural, or floricultural commodity.

(C) Dairying.

(D) Raising livestock, bees, fish, fur-bearing animals, or poultry, including operating a game bird hunting preserve licensed under part 417 of the natural resources and environmental protection act, 1994 PA 451, MCL 324.41701 to 324.41712, and also including farming operations that harvest cervidae on site where not less than 60% of the cervidae were born as part of the farming operation. As used in this subparagraph, "livestock" includes, but is not limited to, cattle, sheep, new world camelids, goats, bison, privately owned cervids, ratites, swine, equine, poultry, aquaculture, and rabbits. Livestock does not include dogs and cats.

(E) Raising, breeding, training, leasing, or boarding horses.

(F) Turf and tree farming.

(G) Performing any practices on a farm incident to, or in conjunction with, farming operations. A commercial storage, processing, distribution, marketing, or shipping operation is not part of agricultural operations.

(iii) "Project" means certain risk mitigating measures, which may include, but are not limited to, the following:

(A) Making it difficult for wildlife to access feed by storing livestock feed securely, restricting wildlife access to feeding and watering areas, and deterring or reducing wildlife presence around livestock feed by storing feed in an enclosed barn, wrapping bales or covering stacks with tarps, closing ends of bags, storing grains in animal-proof containers or bins, maintaining fences, practicing small mammal and rodent control, or feeding away from wildlife cover.

(B) Minimizing wildlife access to livestock feed and water by feeding livestock in an enclosed area, feeding in open areas near buildings and human activity, removing extra or waste feed when livestock are moved, using hay feeders to reduce waste, using artificial water systems to help keep livestock from sharing water sources with wildlife, fencing off stagnant ponds, wetlands, or areas of wildlife habitats that pose a disease risk, and keeping mineral feeders near buildings and human activity or using devices that restrict wildlife usage.

(iv) "Wildlife risk mitigation action plan" means a written plan consisting of 1 or more projects to help reduce the risks of a communicable disease spreading between wildlife and livestock that is approved by the department of agriculture and rural development under the animal industry act, 1988 PA 466, MCL 287.701 to 287.746.

(b) Commercial real property includes the following:

(i) Platted or unplatted parcels used for commercial purposes, whether wholesale, retail, or service, with or without buildings.

(ii) Parcels used by fraternal societies.

(iii) Parcels used as golf courses, boat clubs, ski areas, or apartment buildings with more than 4 units.

(iv) For taxes levied after December 31, 2002, buildings on leased land used for commercial purposes.

(c) Developmental real property includes parcels containing more than 5 acres without buildings, or more than 15 acres with a market value in excess of its value in use. Developmental real property may include farm

land or open space land adjacent to a population center, or farm land subject to several competing valuation influences.

(d) Industrial real property includes the following:

- (i) Platted or unplatted parcels used for manufacturing and processing purposes, with or without buildings.
- (ii) Parcels used for utilities sites for generating plants, pumping stations, switches, substations, compressing stations, warehouses, rights-of-way, flowage land, and storage areas.
- (iii) Parcels used for removal or processing of gravel, stone, or mineral ores.
- (iv) For taxes levied after December 31, 2002, buildings on leased land used for industrial purposes.
- (v) For taxes levied after December 31, 2002, buildings on leased land for utility purposes.

(e) Residential real property includes the following:

- (i) Platted or unplatted parcels, with or without buildings, and condominium apartments located within or outside a village or city, which are used for, or probably will be used for, residential purposes.
- (ii) Parcels that are used for, or probably will be used for, recreational purposes, such as lake lots and hunting lands, located in an area used predominantly for recreational purposes.
- (iii) For taxes levied after December 31, 2002, a home, cottage, or cabin on leased land, and a mobile home that would be assessable as real property under section 2a except that the land on which it is located is not assessable because the land is exempt.

(f) Timber-cutover real property includes parcels that are stocked with forest products of merchantable type and size, cutover forest land with little or no merchantable products, and marsh lands or other barren land. However, when a typical purchase of this type of land is for residential or recreational uses, the classification shall be changed to residential.

(3) The classifications of assessable personal property are described as follows:

(a) Agricultural personal property includes any agricultural equipment and produce not exempt by law.

(b) Commercial personal property includes the following:

- (i) All equipment, furniture, and fixtures on commercial parcels, and inventories not exempt by law.
- (ii) All outdoor advertising signs and billboards.
- (iii) Well drilling rigs and other equipment attached to a transporting vehicle but not designed for operation while the vehicle is moving on the highway.
- (iv) Unlicensed commercial vehicles or commercial vehicles licensed as special mobile equipment or by temporary permits.

(c) Industrial personal property includes the following:

(i) All machinery and equipment, furniture and fixtures, and dies on industrial parcels, and inventories not exempt by law.

(ii) Personal property of mining companies.

(d) For taxes levied before January 1, 2003, residential personal property includes a home, cottage, or cabin on leased land, and a mobile home that would be assessable as real property under section 2a except that the land on which it is located is not assessable because the land is exempt.

(e) Utility personal property includes the following:

(i) Electric transmission and distribution systems, substation equipment, spare parts, gas distribution systems, and water transmission and distribution systems.

(ii) Oil wells and allied equipment such as tanks, gathering lines, field pump units, and buildings.

(iii) Inventories not exempt by law.

(iv) Gas wells with allied equipment and gathering lines.

(v) Oil or gas field equipment stored in the open or in warehouses such as drilling rigs, motors, pipes, and parts.

(vi) Gas storage equipment.

(vii) Transmission lines of gas or oil transporting companies.

(4) For taxes levied before January 1, 2003, buildings on leased land of any classification are improvements where the owner of the improvement is not the owner of the land or fee, the value of the land is not assessed to the owner of the building, and the improvement has been assessed as personal property pursuant to section 14(6).

(5) If the total usage of a parcel includes more than 1 classification, the assessor shall determine the classification that most significantly influences the total valuation of the parcel.

(6) An owner of any assessable property who disputes the classification of that parcel shall notify the assessor and may protest the assigned classification to the March board of review. An owner or assessor may appeal the decision of the March board of review by filing a petition with the state tax commission not later than June 30 in that tax year. The state tax commission shall arbitrate the petition based on the written petition and the written recommendations of the assessor and the state tax commission staff. An appeal may not be

taken from the decision of the state tax commission regarding classification complaint petitions and the state tax commission's determination is final and binding for the year of the petition.

(7) The department of treasury may appeal the classification of any assessable property to the residential and small claims division of the Michigan tax tribunal not later than December 31 in the tax year for which the classification is appealed.

(8) This section shall not be construed to encourage the assessment of property at other than the uniform percentage of true cash value prescribed by this act.

(9) The assessor of each city or township in which is located property that is subject to payment in lieu of taxes under subpart 14 of part 21 of the natural resources and environmental protection act, 1994 PA 451, MCL 324.2152 to 324.2154, shall place that property on an assessment roll that is separate from the assessment roll prepared under section 24. For purposes of calculating the debt limitation imposed by section 11 of article VII of the state constitution of 1963, the separate assessment roll for property that is subject to payment in lieu of taxes under subpart 14 of part 21 of the natural resources and environmental protection act, 1994 PA 451, MCL 324.2152 to 324.2154, required by this subsection shall be combined with the assessment roll prepared under section 24.

History: Add. 1978, Act 381, Imd. Eff. July 27, 1978;—Am. 1996, Act 476, Imd. Eff. Dec. 26, 1996;—Am. 2000, Act 415, Imd. Eff. Jan. 8, 2001;—Am. 2002, Act 620, Imd. Eff. Dec. 23, 2002;—Am. 2006, Act 214, Imd. Eff. June 21, 2006;—Am. 2006, Act 278, Imd. Eff. July 7, 2006;—Am. 2006, Act 376, Imd. Eff. Sept. 22, 2006;—Am. 2006, Act 646, Imd. Eff. Jan. 5, 2007;—Am. 2011, Act 320, Imd. Eff. Dec. 27, 2011;—Am. 2012, Act 368, Imd. Eff. Dec. 14, 2012;—Am. 2012, Act 409, Imd. Eff. Dec. 20, 2012.

Compiler's note: Enacting section 1 of Act 646 of 2006 provides:

"Enacting section 1. It is the intent of the legislature that this amendatory act shall not change the status of property subject to payment in lieu of taxes under subpart 14 of part 21 of the natural resources and environmental protection act, 1994 PA 451, MCL 324.2152 to 324.2154, in regard to school operating mills levied under section 1211 of the revised school code, 1976 PA 451, MCL 380.1211."

For transfer of powers and duties of department of environmental quality to department of natural resources and environment, see E.R.O. No. 2009-31, compiled at MCL 324.99919.

Popular name: Act 206

211.34d Definitions; tabulation of tentative taxable value; computation of amounts; calculation of millage reduction fraction; transmittal of computations; delivery of signed statement; certification; tax levy; limitation on number of mills; application of millage reduction fraction or limitation; voter approval of tax levy; incorrect millage reduction fraction; recalculation and rounding of fractions; publication of inflation rate; permanent reduction in maximum rates.

Sec. 34d. (1) As used in this section or section 27a, or section 3 or 31 of article IX of the state constitution of 1963:

(a) For taxes levied before 1995, "additions" means all increases in value caused by new construction or a physical addition of equipment or furnishings, and the value of property that was exempt from taxes or not included on the assessment unit's immediately preceding year's assessment roll.

(b) For taxes levied after 1994, "additions" means, except as provided in subdivision (c), all of the following:

(i) Omitted real property. As used in this subparagraph, "omitted real property" means previously existing tangible real property not included in the assessment. Omitted real property does not increase taxable value as an addition unless the assessing jurisdiction has a property record card or other documentation showing that the omitted real property was not previously included in the assessment. The assessing jurisdiction has the burden of proof in establishing whether the omitted real property is included in the assessment. Omitted real property for the current and the 2 immediately preceding years, discovered after the assessment roll has been completed, must be added to the tax roll pursuant to the procedures established in section 154. For purposes of determining the taxable value of real property under section 27a, the value of omitted real property is based on the value and the ratio of taxable value to true cash value the omitted real property would have had if the property had not been omitted.

(ii) Omitted personal property. As used in this subparagraph, "omitted personal property" means previously existing tangible personal property not included in the assessment. Omitted personal property must be added to the tax roll pursuant to section 154.

(iii) New construction. As used in this subparagraph, "new construction" means property not in existence on the immediately preceding tax day and not replacement construction. New construction includes the physical addition of equipment or furnishings, subject to the provisions set forth in section 27(2)(a) to (q). For purposes of determining the taxable value of property under section 27a, the value of new construction is the true cash value of the new construction multiplied by 0.50.

(iv) Previously exempt property. As used in this subparagraph, "previously exempt property" means property that was exempt from ad valorem taxation under this act on the immediately preceding tax day but is subject to ad valorem taxation on the current tax day under this act. For purposes of determining the taxable value of real property under section 27a:

(A) The value of property previously exempt under section 7u is the taxable value the entire parcel of property would have had if that property had not been exempt, minus the product of the entire parcel's taxable value in the immediately preceding year and the lesser of 1.05 or the inflation rate.

(B) The taxable value of property that is a facility as that term is defined in section 2 of 1974 PA 198, MCL 207.552, that was previously exempt under section 7k is the taxable value that property would have had under this act if it had not been exempt.

(C) The value of property previously exempt under any other section of law is the true cash value of the previously exempt property multiplied by 0.50.

(v) Replacement construction. As used in this subparagraph, "replacement construction" means construction that replaced property damaged or destroyed by accident or act of God and that occurred after the immediately preceding tax day to the extent the construction's true cash value does not exceed the true cash value of property that was damaged or destroyed by accident or act of God in the immediately preceding 3 years. Except as otherwise provided in this subparagraph, for purposes of determining the taxable value of property under section 27a, the value of the replacement construction is the true cash value of the replacement construction multiplied by a fraction, the numerator of which is the taxable value of the property to which the construction was added in the immediately preceding year and the denominator of which is the true cash value of the property to which the construction was added in the immediately preceding year, and then multiplied by the lesser of 1.05 or the inflation rate. However, after December 31, 2011, for purposes of determining the taxable value of property under section 27a, if the property's replacement construction is of substantially the same materials as determined by the state tax commission, if the square footage is not more than 5% greater than the property that was damaged or destroyed, and if the replacement construction is completed not later than December 31 in the year 3 years after the accident or act of God occurred, the replacement construction's taxable value is equal to the taxable value of the property in the year immediately preceding the year in which the property was damaged or destroyed, adjusted annually as provided in section 27a(2). Any construction materials required to bring the property into compliance with any applicable health, sanitary, zoning, safety, fire, or construction codes or ordinances must be considered to be substantially the same materials by the state tax commission for the sake of replacement construction under this section.

(vi) An increase in taxable value attributable to the complete or partial remediation of environmental contamination existing on the immediately preceding tax day. The department of environment, Great Lakes, and energy shall determine the degree of remediation based on information available in existing department of environment, Great Lakes, and energy records or information made available to the department of environment, Great Lakes, and energy if the appropriate assessing officer for a local tax collecting unit requests that determination. The increase in taxable value attributable to the remediation is the increase in true cash value attributable to the remediation multiplied by a fraction, the numerator of which is the taxable value of the property had it not been contaminated and the denominator of which is the true cash value of the property had it not been contaminated.

(vii) Public services. As used in this subparagraph, "public services" means water service, sewer service, a primary access road, natural gas service, electrical service, telephone service, sidewalks, or street lighting. For purposes of determining the taxable value of real property under section 27a, the value of public services is the amount of increase in true cash value of the property attributable to the available public services multiplied by 0.50, and must be added in the calendar year following the calendar year when those public services are initially available.

(c) For taxes levied after 1994, additions do not include increased value attributable to any of the following:

(i) Platting, splits, or combinations of property.

(ii) A change in the zoning of property.

(iii) For the purposes of the calculation of the millage reduction fraction under subsection (7) only, increased taxable value under section 27a(3) after a transfer of ownership of property.

(d) "Assessed valuation of property as finally equalized" means taxable value under section 27a.

(e) "Financial officer" means the officer responsible for preparing the budget of a unit of local government.

(f) "General price level" means the annual average of the 12 monthly values for the United States Consumer Price Index for all urban consumers as defined and officially reported by the United States Department of Labor, Bureau of Labor Statistics.

(g) For taxes levied before 1995, "losses" means a decrease in value caused by the removal or destruction

of real or personal property and the value of property taxed in the immediately preceding year that has been exempted or removed from the assessment unit's assessment roll.

(h) For taxes levied after 1994, "losses" means, except as provided in subdivision (i), all of the following:

(i) Property that has been destroyed or removed. For purposes of determining the taxable value of property under section 27a, the value of property destroyed or removed is the product of the true cash value of that property multiplied by a fraction, the numerator of which is the taxable value of that property in the immediately preceding year and the denominator of which is the true cash value of that property in the immediately preceding year.

(ii) Property that was subject to ad valorem taxation under this act in the immediately preceding year that is now exempt from ad valorem taxation under this act. For purposes of determining the taxable value of property under section 27a, the value of property exempted from ad valorem taxation under this act is the amount exempted.

(iii) Before December 31, 2013, an adjustment in value, if any, because of a decrease in the property's occupancy rate, to the extent provided by law. For purposes of determining the taxable value of real property under section 27a, the value of a loss for a decrease in the property's occupancy rate is the product of the decrease in the true cash value of the property attributable to the decreased occupancy rate multiplied by a fraction, the numerator of which is the taxable value of the property in the immediately preceding year and the denominator of which is the true cash value of the property in the immediately preceding year.

(iv) A decrease in taxable value attributable to environmental contamination existing on the immediately preceding tax day. The department of environment, Great Lakes, and energy shall determine the degree to which environmental contamination limits the use of property based on information available in existing department of environment, Great Lakes, and energy records or information made available to the department of environment, Great Lakes, and energy if the appropriate assessing officer for a local tax collecting unit requests that determination. The department of environment, Great Lakes, and energy's determination of the degree to which environmental contamination limits the use of property must be based on the criteria established for the categories set forth in section 20120a(1) of the natural resources and environmental protection act, 1994 PA 451, MCL 324.20120a. The decrease in taxable value attributable to the contamination is the decrease in true cash value attributable to the contamination multiplied by a fraction, the numerator of which is the taxable value of the property had it not been contaminated and the denominator of which is the true cash value of the property had it not been contaminated.

(i) For taxes levied after 1994, losses do not include decreased value attributable to either of the following:

(i) Platting, splits, or combinations of property.

(ii) A change in the zoning of property.

(j) "New construction and improvements" means additions less losses.

(k) "Current year" means the year for which the millage limitation is being calculated.

(l) "Inflation rate" means the ratio of the general price level for the state fiscal year ending in the calendar year immediately preceding the current year divided by the general price level for the state fiscal year ending in the calendar year before the year immediately preceding the current year.

(2) On or before the first Monday in May of each year, the assessing officer of each township or city shall tabulate the tentative taxable value as approved by the local board of review and as modified by county equalization for each classification of property that is separately equalized for each unit of local government and provide the tabulated tentative taxable values to the county equalization director. The tabulation by the assessing officer must contain additions and losses for each classification of property that is separately equalized for each unit of local government or part of a unit of local government in the township or city. If as a result of state equalization the taxable value of property changes, the assessing officer of each township or city shall revise the calculations required by this subsection on or before the Friday following the fourth Monday in May. The county equalization director shall compute these amounts and the current and immediately preceding year's taxable values for each classification of property that is separately equalized for each unit of local government that levies taxes under this act within the boundary of the county. The county equalization director shall cooperate with equalization directors of neighboring counties, as necessary, to make the computation for units of local government located in more than 1 county. The county equalization director shall calculate the millage reduction fraction for each unit of local government in the county for the current year. The financial officer for each taxing jurisdiction shall calculate the compounded millage reduction fractions beginning in 1980 resulting from the multiplication of successive millage reduction fractions and shall recognize a local voter action to increase the compounded millage reduction fraction to a maximum of 1 as a new beginning fraction. Upon request of the superintendent of the intermediate school district, the county equalization director shall transmit the complete computations of the taxable values to the superintendent of the intermediate school district within that county. At the request of the presidents of

community colleges, the county equalization director shall transmit the complete computations of the taxable values to the presidents of community colleges within the county.

(3) On or before the first Monday in June of each year, the county equalization director shall deliver the statement of the computations signed by the county equalization director to the county treasurer.

(4) On or before the second Monday in June of each year, the treasurer of each county shall certify the immediately preceding year's taxable values, the current year's taxable values, the amount of additions and losses for the current year, and the current year's millage reduction fraction for each unit of local government that levies a property tax in the county.

(5) The financial officer of each unit of local government shall make the computation of the tax rate using the data certified by the county treasurer and the state tax commission. At the annual session in October, or, for a county or local tax collecting unit that approves under section 44a(2) the accelerated collection in a summer property tax levy of a millage that had been previously billed and collected as in a preceding tax year as part of the winter property tax levy, before a special meeting held before the annual levy on July 1, the county board of commissioners shall not authorize the levy of a tax unless the governing body of the taxing jurisdiction has certified that the requested millage has been reduced, if necessary, in compliance with section 31 of article IX of the state constitution of 1963.

(6) The number of mills permitted to be levied in a tax year is limited as provided in this section pursuant to section 31 of article IX of the state constitution of 1963. A unit of local government shall not levy a tax rate greater than the rate determined by reducing its maximum rate or rates authorized by law or charter by a millage reduction fraction as provided in this section without voter approval.

(7) A millage reduction fraction must be determined for each year for each local unit of government. For ad valorem property taxes that became a lien before January 1, 1983, the numerator of the fraction is the total state equalized valuation for the immediately preceding year multiplied by the inflation rate and the denominator of the fraction is the total state equalized valuation for the current year minus new construction and improvements. For ad valorem property taxes that become a lien after December 31, 1982 and through December 31, 1994, the numerator of the fraction is the product of the difference between the total state equalized valuation for the immediately preceding year minus losses multiplied by the inflation rate and the denominator of the fraction is the total state equalized valuation for the current year minus additions. For ad valorem property taxes that are levied after December 31, 1994, the numerator of the fraction is the product of the difference between the total taxable value for the immediately preceding year minus losses multiplied by the inflation rate and the denominator of the fraction is the total taxable value for the current year minus additions. For each year after 1993, a millage reduction fraction must not exceed 1.

(8) The compounded millage reduction fraction must be calculated by multiplying the local unit's previous year's compounded millage reduction fraction by the current year's millage reduction fraction. The compounded millage reduction fraction for the year must be multiplied by the maximum millage rate authorized by law or charter for the unit of local government for the year, except as provided by subsection (9). A compounded millage reduction fraction must not exceed 1.

(9) The millage reduction must be determined separately for authorized millage approved by the voters. The limitation on millage authorized by the voters on or before April 30 of a year must be calculated beginning with the millage reduction fraction for that year. Millage authorized by the voters after April 30 is not subject to a millage reduction until the year following the voter authorization which must be calculated beginning with the millage reduction fraction for the year following the authorization. The first millage reduction fraction used in calculating the limitation on millage approved by the voters after January 1, 1979 must not exceed 1.

(10) A millage reduction fraction must be applied separately to the aggregate maximum millage rate authorized by a charter and to each maximum millage rate authorized by state law for a specific purpose.

(11) A unit of local government may submit to the voters for their approval the levy in that year of a tax rate in excess of the limit set by this section. The ballot question must ask the voters to approve the levy of a specific number of mills in excess of the limit. The provisions of this section do not allow the levy of a millage rate in excess of the maximum rate authorized by law or charter. If the authorization to levy millage expires after 1993 and a local governmental unit is asking voters to renew the authorization to levy the millage, the ballot question must ask for renewed authorization for the number of expiring mills as reduced by the millage reduction required by this section. If the election occurs before June 1 of a year, the millage reduction is based on the immediately preceding year's millage reduction applicable to that millage. If the election occurs after May 31 of a year, the millage reduction must be based on that year's millage reduction applicable to that millage had it not expired.

(12) A reduction or limitation under this section must not be applied to taxes imposed for the payment of principal and interest on bonds or other evidence of indebtedness or for the payment of assessments or

contract obligations in anticipation of which bonds are issued that were authorized before December 23, 1978, as provided by section 4 of chapter I of former 1943 PA 202, or to taxes imposed for the payment of principal and interest on bonds or other evidence of indebtedness or for the payment of assessments or contract obligations in anticipation of which bonds are issued that are approved by the voters after December 22, 1978.

(13) If it is determined after the levy of a tax that an incorrect millage reduction fraction has been applied, the amount of additional tax revenue or the shortage of tax revenue must be deducted from or added to the next regular tax levy for that unit of local government after the determination of the authorized rate pursuant to this section.

(14) If as a result of an appeal of county equalization or state equalization the taxable value of a unit of local government changes, the millage reduction fraction for the year must be recalculated. The financial officer shall effectuate an addition or reduction of tax revenue in the same manner as prescribed in subsection (13).

(15) The fractions calculated pursuant to this section must be rounded to 4 decimal places, except that the inflation rate must be computed by the state tax commission and must be rounded to 3 decimal places. The state tax commission shall publish the inflation rate before March 1 of each year.

(16) Beginning with taxes levied in 1994, the millage reduction required by section 31 of article IX of the state constitution of 1963 permanently reduces the maximum rate or rates authorized by law or charter. The reduced maximum authorized rate or rates for 1994 must equal the product of the maximum rate or rates authorized by law or charter before application of this section multiplied by the compounded millage reduction applicable to that millage in 1994 pursuant to subsections (8) to (12). The reduced maximum authorized rate or rates for 1995 and each year after 1995 must equal the product of the immediately preceding year's reduced maximum authorized rate or rates multiplied by the current year's millage reduction fraction and must be adjusted for millage for which authorization has expired and new authorized millage approved by the voters pursuant to subsections (8) to (12).

History: Add. 1978, Act 532, Imd. Eff. Dec. 21, 1978;—Am. 1979, Act 35, Imd. Eff. June 20, 1979;—Am. 1981, Act 6, Imd. Eff. Apr. 16, 1981;—Am. 1982, Act 539, Eff. Mar. 30, 1983;—Am. 1991, Act 38, Imd. Eff. June 10, 1991;—Am. 1993, Act 145, Imd. Eff. Aug. 19, 1993;—Am. 1994, Act 415, Imd. Eff. Dec. 29, 1994;—Am. 1996, Act 476, Imd. Eff. Dec. 26, 1996;—Am. 2005, Act 12, Imd. Eff. Apr. 28, 2005;—Am. 2007, Act 31, Imd. Eff. June 29, 2007;—Am. 2012, Act 185, Imd. Eff. June 20, 2012;—Am. 2014, Act 18, Imd. Eff. Feb. 25, 2014;—Am. 2014, Act 164, Imd. Eff. June 12, 2014;—Am. 2019, Act 117, Imd. Eff. Nov. 15, 2019;—Am. 2022, Act 240, Imd. Eff. Dec. 14, 2022.

Constitutionality: MCL 211.34d(i)(b)(vii) is unconstitutional because it purports to define the term “additions” for purposes of Const 1963, art IX, § 3 in a way that violates the proper meaning of that term, WPW Acquisition Co v City of Troy, 466 Mich 117; 643 NW2d 564 (2002).

Compiler's note: Sec. 34d, as amended by Act 6 of 1981, was amended by Act 41 of 1981 to read as follows:

“Sec. 34d. (1) As used in this section or section 31 of article 9 of the state constitution of 1963, or both:

“(a) “Additions” means all increases in value caused by new construction in the classification, a physical addition of equipment or furnishings in the classification, and the value of property which was exempt from taxes or not included on the assessment unit's previous year's assessment roll for the classification, and, for property in a classification which was classified as part of a different class in the previous year, the value assigned to that property in the previous year.

“(b) “Financial officer” means the officer responsible for preparing the budget of a unit of local government.

“(c) “Losses” means a decrease in value caused by the removal or destruction of property in the classification, and the value of property taxed in the prior year which has been exempted or removed from the assessment unit's assessment roll for the classification, and the value of property which has been reclassified out of the class of property.

“(d) “New construction and improvements” means additions less losses.

“(e) “Current year” means the year for which the tax limitation is being calculated.

“(2) On or before the first Monday in May of each year the assessing officer of each township or city shall tabulate the assessed valuation as approved by the local board of review for each classification of property which is separately equalized for each unit of local government and provide the tabulated assessed valuations to the county equalization director. The tabulation by the assessing officer shall contain additions and losses for each classification of property which is separately equalized for each unit of local government or part of a unit of local government in the township or city. The county equalization director shall compute these amounts and the current and prior year's state equalized valuation for each classification of property which is separately equalized for each unit of local government that levies taxes under this act within the boundary of the county and shall cooperate with equalization directors of neighboring counties, as necessary, to make the computation for units of local government located in more than 1 county. The county equalization director shall calculate the tax reduction fractions for each unit of local government in the county for the current year. The financial officer for each taxing jurisdiction shall calculate the compounded tax reduction fractions beginning in 1982 resulting from the multiplication of successive tax reduction fractions and shall recognize a local voter action which may increase the compounded tax reduction fractions to a maximum of 1 as the new beginning fractions. Upon request of the superintendent of the intermediate school district, the county equalization director shall transmit the complete computations of the assessed valuations to the superintendent of the intermediate school district within that county. At the request of the presidents of community colleges, the county equalization director shall transmit the complete computations of the assessed valuation to the presidents of community colleges within the county.

“(3) On or before the fourth Tuesday in May of each year the county equalization director shall deliver the statement of the computations signed by the county equalization director to the county treasurer.

“(4) On or before June 1 of each year the treasurer of each county shall certify the prior year's state equalized valuation of property, the current year's state equalized valuation of property, the amount of additions and losses for the current year, and the current year's tax

reduction fractions for each classification of property which is separately equalized for each unit of local government which levies a property tax in the county.

“(5) The financial officer of each unit of local government shall make the computation of the tax collection using the data certified by the county treasurer and the state tax commission. At the annual session in October, the county board of commissioners shall not authorize the levy of a tax unless the governing body of the taxing jurisdiction has certified that the requested levy's collection has been reduced, if necessary, in compliance with section 31 of article 9 of the state constitution of 1963 and has attached a completed tax reduction calculation form prescribed by the state tax commission.

“(6) The amount of taxes permitted to be collected from tax levies after December 31, 1980, is limited as provided in this section pursuant to section 31 of article 9 of the state constitution of 1963. Without voter approval, a unit of local government shall not collect an amount of taxes on each property classification which is separately equalized greater than the amount determined by multiplying the tax levy on each class by a tax reduction fraction for that classification of property as provided in this section.

“(7) Beginning in 1981, a tax reduction fraction shall be determined for each year for each classification of property which is separately equalized for each local unit of government. For ad valorem property taxes levied after December 31, 1980, the numerator of the fractions shall be the product of the difference of total state equalized valuation of the class of property for the preceding year less losses, multiplied by 1.06 and the denominator of the fraction shall be the total state equalized valuation of the class of property for the current year minus additions. The annual tax reduction fractions for ad valorem property tax levies shall not exceed 1. For 1981 ad valorem property tax levies, the 1981 annual tax reduction fractions shall be multiplied by the ad valorem property tax levy for operating purposes from the respective property classification by the unit of local government for 1981, except as provided by subsection (9).

“(8) The tax reduction fractions for the 1981 tax year shall be the first fractions in the series of annual reduction fractions which shall be multiplied together to produce the compounded tax reduction fractions for the year. The compounded tax reduction fractions for 1982 shall be calculated by multiplying the 1981 tax reduction fractions for a class by the 1982 tax reduction fraction for the class. The compounded tax reduction fraction for 1983 and each year thereafter for a class shall be calculated by multiplying the local unit's previous year's compounded tax reduction fraction for the class by the current year's tax reduction fraction for the class. Beginning with 1982 ad valorem property tax levies, the compounded tax reduction fractions for the year shall be multiplied by the ad valorem property tax levy for operating purposes from the respective property classification by the unit of local government for the year, except as provided by subsection (9). A compounded tax reduction fraction shall not exceed 1.

“(9) After January 1, 1981 and upon voter approval of the increased number of mills as required by subsection (11), the tax reduction shall be determined separately for taxes levied from a number of mills in excess of the number of mills levied in 1980. An increase in the number of mills over the number of mills levied in the previous year that is approved by the voters after January 1, 1981 shall not be subject to a tax reduction until the year following the first levy of these mills which shall be calculated beginning with the tax reduction fractions for the year following the first levy of these mills. The annual tax reduction fractions used in calculating the limitation on taxes from these increased number of mills approved by the voters after January 1, 1981 shall not exceed 1.

“(10) A unit of local government may submit to the voters for their approval a ballot question to allow the collection of taxes in excess of the limit set by this section or to reimpose the limit set by this section that had previously been increased or waived. The ballot question to allow the collection of taxes in excess of the limit set by this section may ask the voters to increase the 6% limit on increased tax collections in each class to a higher specified percentage in 1 or more specified years, to waive the application of the annual tax reduction fractions in that year by utilizing annual tax reduction fractions of 1 in determining the compound tax reduction fractions for the year, or to approve the collection in 1 or more specified years of its tax levy without regard to the tax reduction required by section 31 of article 9 of the state constitution of 1963 by approving an increase in that year's compounded tax reduction fractions to 1. If a collection of a tax levy with a limitation of over 6% or without regard to the tax reduction required by subsection (6) and section 31 of article 9 of the state constitution of 1963 is approved for more than 1 year, the voters in the unit of local government may require not more than 1 time in each 12-month period, upon filing a petition signed by not less than 10% of the qualified electors in the unit of local government which signatures have been collected within not more than 90 days after the petition was first circulated, that the question of reinstitution of the 6% limit be submitted to the electors of the unit of local government at either the next regularly scheduled election of the unit of local government or a special election called by the governing board of the unit of local government if the next regularly scheduled election is more than 180 days after the date the petitions are submitted. If, at an election held before the date certification is required of the unit of local government under section 36, the electors approve a question submitted pursuant to this subsection either by the unit of local government or by referendum, the approval shall be effective with ad valorem property tax levies for the year the question was approved. If necessary, any consequential adjustment required of the annual and compound tax reduction fractions and of the summer or winter tax levies of any unit of local government in the year the election is held shall be made by adding or deducting the appropriate amounts to or from the next ad valorem property tax levy of the unit of local government. If the question submitted pursuant to this subsection either by the unit of local government or by referendum is approved by the electors at an election held after the date certification is required of the unit of local government under section 36, approval shall be effective with ad valorem property tax levies for the year immediately following the year in which the question was approved. If a limit in excess of 6% is approved before the date certification is required of the unit of local government under section 36, the year's annual tax reduction fractions shall be recalculated for determining the current year's and all following year's compounded tax reduction fractions. Upon reinstitution of the 6% limit after 1 or more years in which taxes were levied without regard to the required reduction, the compound tax reduction fraction calculation shall utilize 1 as the annual tax reduction fraction for each classification of property for each year in which the limitation was not effective. The provisions of this section shall not allow the levy of a millage rate in excess of the maximum rate authorized by law or charter or for the increase or waiver of the 6% limitation for less than all classifications of property. A vote at an election held between January 1, 1981 and July 4, 1981 at which a majority of the qualified electors of a unit of local government voting thereon approved, without approving an increase or establishment of an authorized millage rate, either the levy of a specified number of mills for operating purposes in excess of the limit imposed for 1981 tax levies pursuant to this section as effective January 1, 1981 or the levy of a certain number of mills for operating purposes after application of this section as effective January 1, 1981, shall be considered sufficient to increase the 6% limitation in 1981 to a percentage which would allow the unit of local government to collect full revenues from the levy of these mills in 1981. A vote at an election held between January 1, 1981 and July 4, 1981 at which a majority of the qualified electors of a unit of local government voting thereon approved, pursuant to this section as effective January 1, 1981, either a compound millage reduction fraction of 1 for 1981 tax levies or the levy of its authorized millage without regard to this section as then effective, shall be considered sufficient to waive the 6% limitation in 1981 for ad valorem property tax levies for that unit of local government.

“(11) A millage rate shall not be levied in excess of the rate levied in the previous year without approval of a majority of the qualified electors of the unit of local government voting thereon. A unit of local government, which submits a question seeking the approval of a majority of the qualified electors voting thereon for increasing or establishing an authorized millage rate for operating purposes, shall

identify in the question the number of mills for operating purposes that the local unit could levy upon approval of the question in excess of the number of mills levied for operating purposes by the local unit in the previous year. If none of the mills authorized to be levied for operating purposes in 1980 have expired, a vote at an election held between January 1, 1981 and July 4, 1981 at which a majority of the qualified electors of a unit of local government voting thereon approved an increase in the maximum authorized millage rate for operating purposes effective in 1980, shall be considered to increase the number of mills which may be levied for operating purposes by the unit of local government over the millage rate levied for operating purposes by the unit of local government in 1980 by the number of mills by which the maximum authorized millage rate for operating purposes in 1980 is increased. A vote at an election held between January 1, 1981 and May 19, 1981 at which a majority of the qualified electors of a unit of local government voting thereon approved the establishment of a maximum authorized millage rate for operating purposes after a certain number of mills authorized to be levied for operating purposes in 1980 have expired, shall be considered to increase the number of mills which may be levied for operating purposes by the unit of local government in 1980 by the difference, if any, between the total number of mills this vote would actually allow to be levied for operating purposes under this section as effective January 1, 1981, based on the actual 1980 compounded millage reduction fraction and a 1981 annual millage reduction fraction of 1.0, less the millage rate for operating purposes levied for operating purposes under this section as effective January 1, 1981, based on the actual 1980 compounded millage reduction fraction and 1981 annual millage reduction fraction of 1.0, less the millage rate for operating purposes levied by the unit of local government in 1980. A vote at an election held between May 20, 1981 and July 4, 1981 at which a majority of the qualified electors of a unit of local government voting thereon approved the establishment of a maximum authorized millage rate for operating purposes after a certain number of mills authorized to be levied for operating purposes in 1980 have expired, shall be considered to increase the number of mills which may be levied for operating purposes by the unit of local government in 1980 by the difference, if any, between subdivision (a) less subdivision (b):

“(a) The sum of the difference between the maximum authorized millage rate for operating purposes in 1980 less the number of authorized mills in 1980 for operating purposes which have expired, plus the number of mills for operating purposes voted upon or renewed over the 1981 maximum authorized millage rate for operating purposes before this approval.

“(b) The millage rate for operating purposes levied by the unit of local government in 1980.

“(12) A reduction or limitation under this section shall be applied only to taxes imposed for operating purposes, as defined by section 7a.

“(13) Notwithstanding any charter provision or law to the contrary, a city, village, township, or county that prepares and mails summer tax bills shall delay the preparation and mailing of the 1981 summer tax bills, and a taxing unit shall not levy ad valorem property taxes in 1981, until between July 6, 1981 and a later date determined by the city, village, township, or county that prepares and mails summer tax bills in 1981. In addition, the final date on which the summer taxes are payable without penalty or interest shall be delayed by the same number of days that the mailing of the tax bills is delayed and the date on which a unit of local government must adopt its budget for a local fiscal year commencing in 1981 may be delayed until after May 19, 1981.

“(14) If it is determined subsequent to the levy of a tax that an incorrect tax reduction fraction has been applied, the amount of additional tax revenue or the shortage of tax revenue shall be deducted from or added to the next regular tax levy for that unit of local government after the determination of the reduction of tax collections pursuant to this section.

“(15) If, as a result of an appeal of county equalization or state equalization, the state equalized valuation of a separately equalized class of property of a unit of local government changes, the tax reduction fractions for the year shall be recalculated. The financial officer shall effectuate an addition or reduction of tax revenue in the same manner as prescribed in subsection (14).

“(16) The fractions calculated pursuant to this section shall be rounded to 4 decimal places.

“(17) Beginning in 1981, the determination, tabulation, calculation, and certification of assessed values, state equalized values, additions, and losses required by this section shall be done separately for each class of property which is separately equalized.

“(18) A question authorized to be submitted by subsection (10) shall not be submitted as part of a question seeking to increase or establish a millage rate for the unit of local government, but may be submitted as a separate question on the same ballot.”

Section 2 of Act 41 of 1981 provides: “(1) Except as provided by subsections (2) and (3), this amendatory act shall not take effect unless House Joint Resolution G of the 81st Legislature becomes a part of the constitution as provided in section 1 of article 12 of the state constitution of 1963.

“(2) Section 7a(8), (9), (12), and (14) of this amendatory act shall take immediate effect, but shall expire on the date the state board of canvassers certifies to the secretary of state that Proposal A on the statewide May 19, 1981 special election ballot has been rejected by the voters.

“(3) Sections 7a(11) and 34d(3), (4), (7), (9), (10), (11), (17), and (18) of this amendatory act shall take effect on the date the state board of canvassers certifies to the secretary of state that Proposal A on the statewide May 19, 1981 special election ballot has been approved by the voters.”

Section 3 of Act 41 of 1981 provides: “Section 34d(13) of this amendatory act shall expire on the date the state board of canvassers certifies to the secretary of state that Proposal A on the statewide May 19, 1981 special election ballot has been rejected by the voters.”

Proposal A, referred to in Sections 2 and 3 of Act 41 of 1981, was submitted to and disapproved by the people at the special election held on May 19, 1981. The state board of canvassers, also referred to in Sections 2 and 3, certified to the secretary of state on May 27, 1981, that Proposal A had been rejected by the voters.

Enacting section 1 of Act 164 of 2014 provides:

“Enacting section 1. This amendatory act, which removes an increase in value attributable to an increase in a parcel of property's occupancy rate from the definition of "additions" by striking section 34d(1)(b)(vii) of the general property tax act, 1893 PA 206, MCL 211.34d, reflects the decision of the Michigan supreme court in WPW Acquisition Company v City of Troy, 466 Mich 117 (2002) (Docket No. 118750).”

Popular name: Act 206

211.34e Millage reduction fraction; calculation; application to local school district millage.

Sec. 34e. (1) Notwithstanding section 34d, the limitation under section 34d on millage authorized by voters after March 30, 1994 for local school district operating purposes shall be calculated beginning with the millage reduction fraction for 1995.

(2) In 1994, the millage reduction fraction shall be applied to the local school district's millage authorized by the voters before April 1, 1994. In 1995, the millage reduction fraction shall be applied to the local school district's millage authorized by voters before June 1, 1995. In 1994, the reduction fraction shall be calculated

using the local school district's state equalized valuation without regard to the exemption provided under section 1211 of the school code of 1976, Act No. 451 of the Public Acts of 1976, being section 380.1211 of the Michigan Compiled Laws, and the state equalized valuation of property exempt under section 1211 of Act No. 451 of the Public Acts of 1976 is not considered a loss. In 1995, the reduction fraction shall be calculated using the local school district's taxable value without regard to the exemption provided under section 1211 of Act No. 451 of the Public Acts of 1976, and the taxable value of property exempt under section 1211 of Act No. 451 of the Public Acts of 1976 is not considered a loss.

History: Add. 1994, Act 253, Imd. Eff. July 5, 1994;—Am. 1994, Act 415, Imd. Eff. Dec. 29, 1994;—Am. 1995, Act 74, Eff. Dec. 31, 1994.

Compiler's note: Section 2 of Act 74 of 1995 provides:

“This amendatory act is retroactive and shall take effect December 31, 1994.”

Popular name: Act 206

ACTION ITEMS

Memorandum



To: Board of Commissioners

Copy: Matt Skeels, Road Commission Director

From: Katie Zeits, County Administrator *Katie Zeits*

Date: May 2, 2023

Subject: **Millage Request – Road Commission**

Attached you will find a resolution for adoption to place the Road Commission millage on the November 2023 ballot. This request is to levy .9666 mills for a period of five years. You will recall that Director Matt Skeels brought this forward at a prior meeting for discussion, but we did not have 2023 taxable values determined at that time.

The adoption of this resolution will finalize the placement of this millage on the November 2023 ballot.

RECOMMENDATION:

That the Board of Commissioners adopts Resolution No. 2023-005, Resolution Authorizing Millage Election for Benzie County Roads and Highways Maintenance and Repair Millage Renewal and Restoration Proposal and Certifying Ballot Language.

Benzie County

Resolution No. 2023-#005

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

WHEREAS, the voters of Benzie County supported a 1.00 mill tax to fund local road improvements and primary road maintenance and improvements in the townships, cities and villages of the County in 2018, which was constitutionally reduced in 2022 to .9666 of one (1) mill, and that millage expired December 31, 2022, and

WHEREAS, the Benzie County Road Commission has requested that the County Board of Commissioners have a Road Improvements and Maintenance Millage Renewal and Restoration Proposal placed on the November 2023 General Election Ballot at the same level of millage previously approved in 2018; and

WHEREAS, the Board of Commissioners for the County of Benzie seeks to have the voters of the County determine whether or not they desire to continue to raise funds for the purposes of local road improvements and primary road maintenance and improvements in the townships, cities and villages of the County of Benzie, Michigan, by an ad valorem property tax levy of up to the same millage approved in 2018, being at 1.0000 (1) mill, for a period of five (5) years, 2023 through 2027, inclusive.

NOW, THEREFORE, BE IT RESOLVED that the following proposal be submitted to the qualified voters of the County of Benzie at the next General Election to be held in the County on Tuesday, November 7, 2023:

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

For the sole purpose of continuing funding for local road improvements and primary road maintenance and improvements in the townships, cities and villages of the County of Benzie, Michigan, at the same millage level approved by the voters in 2018, shall the previously voted increase on the Constitutional limitation upon the total amount of taxes which may be assessed in one (1) year upon all property within the County of Benzie, Michigan, be renewed and continued at .9666 of one (1) mill, and shall the previously authorized reduced millage of .0334 of one (1) mill be restored, for a return to the previously voted total limitation increase of (1) mill (\$1.00 per \$1,000 taxable value), and be levied for a period of five (5) years, beginning in 2023 through 2027, inclusive?

If approved and levied in full, this millage will raise an estimated **\$1,587,914** for Road Improvements and Maintenance within Benzie County in the first calendar year of the levy based on taxable value. In accordance with State law, the millage will be disbursed to the Benzie County Road Commission, the City of Frankfort, and the Villages of Benzonia, Beulah, Elberta, Honor, Lake Ann and Thompsonville; and a small portion of the millage may be captured by the City of Frankfort Downtown Development Authority and the Benzie County Brownfield Authority.

YES ☐

NO ☐

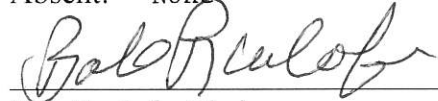
BE IT FURTHER RESOLVED that this question is hereby certified to the County Clerk.

BE IT FURTHER RESOLVED that all Public Officials of the County of Benzie, State of Michigan, and all Governmental units thereof, within such time as shall be required by law, are directed to perform all acts which shall be necessary to be performed in order to submit the above stated proposition to the duly qualified voters of the County at the General Election to be held in the County on Tuesday, November 7, 2023.

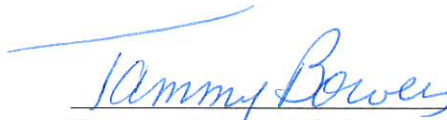
Ayes: Commissioners: Cunningham, Jeannot, Markey, Nye, Roelofs, Sauer and Warsecke

Nays: None

Absent: None



Bob Roelofs, Chairman
Benzie County Board of
Commissioners

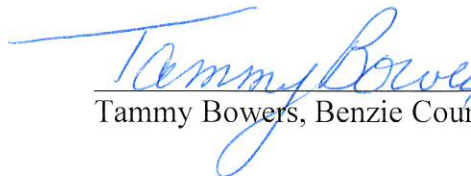


Tammy Bowers, Clerk
Benzie County

Dated: May 9, 2023

I CERTIFY THAT I am the County Clerk of Benzie County and that the foregoing is a correct copy of the resolution passed as therein set forth on the 9th day of May, 2023, by the Benzie County Board of Commissioners, and that the same is now in full force.

Dated: May 9, 2023




Tammy Bowers, Benzie County Clerk

Memorandum



To: Board of Commissioners

Copy: Elected Officials
Jackie Palfey, Human Resources Manager
Department Heads

From: Katie Zeits, County Administrator 

Date: May 3, 2023

Subject: **Per Diem Policy**

Attached is the draft Per Diem policy for consideration by the Board. You will recall at the April 11th Board meeting, there was some discussion about changes to sections within the draft policy, specifically related to the attendance by Commissioners to other committee meetings, and per diems for ad hoc and subcommittees of Board of Commissioner established boards (subsidiary boards).

I have modified these sections to reflect what I believe is the intent of the Board.

This policy is meant to replace the existing Per Diem Policy that is currently included in the Staff Policy Manual on page 31 and also reinforce Commissioner Board Rules. This policy is put in place to ensure consistency in the payout of per diems for all Benzie County employees and elected officials. Once approved the policy will be distributed to County Personnel, added to the Everyone Drive for accessibility, and update our new policy book.

I have attached the current portion of the Per Diem Policy page listed in our Staff Policy Manual book.

The recommendation is to replace the current policy with the updated Per Diem policy.

RECOMMENDATION:

The Board of Commissioners adopts the Per Diem Policy and rescinds all related per diem policies.



Updated: 5/10/2023

Per Diem Policy

Purpose

The purpose of this policy to clarify certain issues related to elected or appointed positions on those Benzie County Boards, Commissions, Committees and Authorities for which Benzie County authorizes and is responsible for the payment of a per diem to the elected or appointed members (the "Per Diem"). It is also important for transparency to all Benzie County residents on Benzie County expenditures.

Eligibility

Members of the Board of Commissioners, and only those eligible members of boards, commissions, committees, or authorities for which the Benzie County Board of Commissioners authorizes and to which Benzie County is responsible for the payment of a per diem.

Section I- County Commissioners

Per Diem amounts will be in the amounts fixed by the Board of Commissioners pursuant to MCL 46.415. County Commissioners may be compensated for their attendance at meetings in accordance with the following guidelines:

- A. County Commissioners are eligible for Per Diem for the following:
 - 1. Regular or special county board meetings and county committee meetings.
 - 2. Regular or special meetings of an authority or commission to which the commissioner is a member and to which the commissioner has been appointed by the Board of Commissioners.
 - 3. Regular or special meetings of an authority or commission to which the commissioner is not a member appointed by the Board of Commissioners, but the commissioner has been assigned or requested by the Board of Commissioners to attend due to pending County business and the commissioner is charged with the duty to then report back to the Board of Commissioners on the authority or commission's actions or policies which may impact the County.
 - 4. Regular or special meetings of a Village, City, or Township which is within the district represented by the commissioner and which the commissioner has been assigned or requested by the Board of Commissioners to attend due to pending County business and the commissioner is charged with the duty to then report back to the Board of Commissioners on the Village, City or Township's actions or policies which may impact the County.
 - 5. If a Commissioner is filling in on a board as an alternate at the request of the Commissioner that sits on the board.
- B. County Commissioners are not eligible for Per Diem for the following:
 - 1. Attending any event of a ceremonial nature, i.e., ribbon cuttings, grand openings,

meetings with constituents, or similar events.

2. Attendance at a meeting of a board, authority, commission, or other entity if the commissioner is eligible for the payment of a per diem or other compensation for such attendance from that entity.
 3. Attendance at a meeting in which a different per diem level is statutorily established or a meeting at which payment of a per diem is statutorily prohibited by State law.
- C. County Commissioners shall make their best effort to attend the majority of the meeting to receive their per diem amount. They are not able to give a report and then leave for another meeting to receive double per diem.
- D. In instances in which remote meetings are legally authorized and the travel distance is far, County Commissioners should strive to attend meetings by zoom.
1. Requests for accommodation or for other authorization to attend a meeting remotely should be directed to the Board Chair and Vice Chair.

All Per Diem requests for County Commissioners shall be submitted via email or hard copy to the County Administration Office within thirty (30) days and within the same fiscal year. Payments shall be processed through payroll. If a County Commissioner submits Per Diem more than thirty (30) days after the fiscal year ends, it must be presented to the Board of Commissioners for approval. All County Commissioners should present the per diem list to post in the Board packet.

Section II – Board, Commission, Committee and Authority Members

Certain eligible members of boards, commissions, committees, and authorities established by the Board of Commissioners may be entitled to the Per Diem as fixed by the Board of Commissioners, as set by statute, or fixed by-laws of that board but only if approved by the Board of Commissioners. In addition, or in the alternative members may be entitled to mileage to and from any meeting subject to the requirements of and amounts fixed in the County Travel Policy.

A meeting for the purposes of this section is limited to any regular or special meeting as defined in the by-laws, or any meeting of a committee. This pertains to the Committees listed in Appendix “C” referenced in our Budget Books, and the Board of Commissioners Board Rules. The current Appendix C for the 2022-23 fiscal year is attached for easy reference.

Members are not eligible for a County Per Diem for the following:

1. Attending any event of a ceremonial nature, i.e., ribbon cuttings, grand openings, meetings with constituents, or similar events.
2. Attendance at a meeting of a board, authority, commission, or other entity if the member is eligible for the payment of a per diem or other compensation for such attendance from that entity.
3. Attendance at a meeting in which a different per diem level is statutorily established or at a meeting at which payment of a per diem is statutorily prohibited

by State law.

4. No Per Diem compensation shall be paid to subcommittee and ad hoc meetings of Board of Commissioner established boards, commissioners, committees, and authorities without prior approval of the Chair.

Section III – Exclusions

Elected County Officials, Department Heads, and employees serving on County Boards or committees, whether pursuant to statute or by appointment by the Board of Commissioners, are not eligible to receive a County paid Per Diem compensation unless:

1. The employee is a part-time or seasonal employees and the meeting is held outside normal County working hours.
2. The payment of a per diem is statutorily required.

Section IV-Compensation Procedure

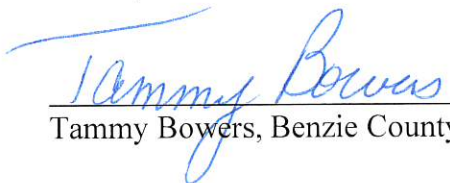
An eligible individual requesting a per diem shall provide a voucher or proof of attendance record to the County Administrator's Office within thirty (30) days of the meeting.

The County Administrator's Office will process non-county commissioner per diem through the accounts payable process. County Commissioner per diem will be processed through payroll.

All per diem will be subject to tax in accordance with IRS standards.

If members are eligible for a mileage reimbursement to and from the meetings, the member must also include this with the voucher submitted to the County Administrator's Office. Under current IRS rules, mileage will not normally be taxable.

I, Tammy Bowers, duly appointed Clerk for the County of Benzie, Michigan, do hereby certify that the above policy was adopted by the Benzie County Board of Commissioners at a regular Board meeting held on May 9, 2023, and that related policies are hereby rescinded.



Tammy Bowers, Benzie County Clerk

APPENDIX “C”

PER DIEM AND MILEAGE REPORT

2022/2023 FISCAL YEAR

COMMITTEE	PER DIEM	MILEAGE	AUTHORIZED BY STATUTE OR COUNTY BOARD	PAID BY	FUND
Benzie County ALS/EMS	Yes	Yes	County Board	County	214
Benzie County Economic Development	No	No			
Benzie County Housing Committee	Yes	Yes		County - Grant	535
Betsie Valley Trail Mgt. Council	No	No			
Board of Canvassers	Yes	Yes	Statute	County	101
Brownfield Redevelopment Authority	No	Yes	Statute	County	243
Building Authority	Yes	Yes	By-laws	County	101 to 569
Dept. of Health & Human Services	Yes	Yes		County	101
Emergency Planning (LEPC)	No	No			
Health Insurance Committee	No	No			
Jury Board	Yes	Yes	Statute	County	101
Land Bank Authority	No	Yes	Statute	County	241
MAC Workman’s Comp Board	Yes	Yes		MAC	101
Mental Health Board	Yes	Yes	Statute	Mental Health	101
Natural Scenic Rivers	No	No	Statute		
Parks & Recreation Commission	Yes	Yes	County Board	County	101
Plat Board	Yes	Yes	Statute	County	101
Benzie/Leelanau Public Health Board	Yes	Yes	Statute	Public Health	
Public Health Board of Appeals	Yes	Yes	Statute	Public Health	
Veterans Affairs Committee	Yes	Yes	Statute	County	293
Solid Waste Advisory	Yes	Yes		County	228
Veterans Trust Fund, Benzie County	No	Yes			293
Zoning Board of Appeals	Yes	Yes		County	101

Per diem and mileage are authorized for those entities that are set by statute or have independent decision-making capability, if authorized by the Board of Commissioners. ***Per diem and mileage are not authorized for entities that are generally advisory in nature to the Board of Commissioners.***

Effective 1/5/2023 – Per Diem will be set at \$40.00 for each meeting four hours or less, meetings lasting longer than four hours will be considered two meetings (\$80.00) and after eight hours will be considered three meetings (\$125.00).

Memorandum



To: Board of Commissioners

Copy: Elected Officials
Jackie Palfey, Human Resources Manager
Department Heads

From: Katie Zeits, County Administrator *Katie Zeits*

Date: May 3, 2023

Subject: **Secondary Employment Policy**

Attached is the draft Secondary Employment policy for consideration by the Board. You will recall at the April 11th Board meeting, there was some discussion about changes to a section which required permission to obtain employment outside of Benzie County while still employed.

I have modified the draft policy to reflect what I believe is the intent of the Board.

This policy is meant to replace the existing Outside Employment Policy that is currently included in the Staff Policy Manual on page 13. This policy further reinforces requirements set forth in some union contracts. This policy is being brought forth for employees who desire additional employment outside of Benzie County and to ensure there is no conflict with employment. Once approved the policy will be distributed to County Personnel, added to the Everyone Drive for accessibility, and update our new policy book.

I have attached the current portion of the Outside Employment Policy page listed in our Staff Policy Manual book and the updated policy.

The recommendation is to replace the current policy with the updated Secondary Employment policy.

RECOMMENDATION:

The Board of Commissioners adopts the Secondary Employment Policy, reaffirming collective bargaining agreement language and rescinds related policies.



Updated: 5/11/2023

Secondary Employment Policy

Purpose

Benzie County recognizes that some employees may wish to hold additional jobs outside their employment with the County. Employees may be granted permission to engage in outside secondary employment in accordance with the following requirements and limitations.

Policy

Employment with Benzie County is considered primary, and any other work or services performed shall be considered secondary and shall not result in conflict with the responsibilities of the employee to perform their County job effectively. Benzie County applies this policy consistently and is nondiscriminatory to all employees and in compliance with all applicable employment and labor laws and regulations.

All employees desiring to participate in outside or supplemental employment shall discuss such employment with his/her Department Head or Elected Official. In the case of a Department Head seeking outside or supplement employment, they shall discuss such employment with the County Administrator. The County Administrator reserves the right to bring the matter to the Board of Commissioners for input. Elected Officials are not required to discuss outside employment opportunities, however, they are encouraged to notify County Administration of their secondary employment for the record. Department Heads or Elected Officials shall provide notification to Human Resources for official record keeping. Elected Officials and County Administration reserve the right to deny an employee from obtaining outside or supplemental employment if there is a conflict or a matter of impropriety.

The following rules apply to all employees that participate in secondary employment:

- Work-related activities and conduct away from Benzie County must not compete with, conflict with, or compromise the County's interests or adversely affect job performance and the ability to fulfill all responsibilities to Benzie County
- Employees are prohibited from performing any services for customers of Benzie County that are normally performed by Benzie County and shall not use Benzie County facilities as a source of referral for private customers or clients. The name of the County or any County agency may not be used as a reference or credential in advertising or soliciting customers or clients.
- Employees may not utilize County supplies, facilities, staff, or equipment in conjunction with any secondary employment or private practice.
- Such secondary work shall not be performed on County property.
- Employees may not solicit, engage in or conduct any secondary employment or business during work time for Benzie County.
- Secondary employment must not cause any incompatibility, conflict of interest, or any possible appearance of a conflict of interest, or any impairment of the independent and impartial performance of the employee's duties.

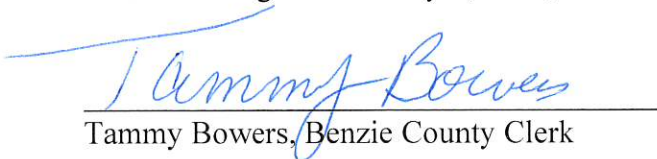
Evaluation

Benzie County employees must carefully consider the demands that additional secondary work activity will create before considering, requesting, or accepting secondary employment. Secondary employment will not be considered an excuse for poor job performance, absenteeism, tardiness, leaving early, refusal to travel, or refusal to work overtime or different hours. Such performance-related issues may result in disciplinary action.

In evaluating the effect that outside work may have on an employee's job performance and other job-related responsibilities, either the employee or supervisor may request the involvement of the Department Head or Elected Official, Human Resource Manager, or County Administrator. They will meet to consider whether employees' current duties and performance history and the other factors contained in this Policy.

A decision to grant or deny the request is within the discretion of the Department Head or Elected Official and must be strictly adhered to by the employee. In certain cases of a Department Head denial, the employee may seek a review of such a decision through the process in place under the County's dispute resolution procedure. An employee engaging in unauthorized secondary employment, or a refusal to discontinue the secondary employment upon revocation of the authorization will result in disciplinary action up to and including termination of employment. Benzie County shall not be liable, either directly or indirectly, for any activities performed during outside or secondary employment.

I, Tammy Bowers, duly appointed Clerk for the County of Benzie, Michigan, do hereby certify that the above policy was adopted by the Benzie County Board of Commissioners at a regular Board meeting held on May 9, 2023, and that related policies are hereby rescinded.



Tammy Bowers, Benzie County Clerk

Note: This policy may differ for those employees who are members of recognized unions, organizations, or associations. Any questions related to the content of this policy, or its interpretation, should be directed to Human Resources.

Memorandum



To: Board of Commissioners

Copy: Karen Faliczak, Circuit Court Administrator

From: Katie Zeits, County Administrator *Katie Zeits*

Date: May 3, 2023

Subject: **Allocation of Funding to Drug Court Program – Opioid Funding**

The Board has discussed various options for allocation of opioid settlement funding Benzie County has received and will continue to receive. Recently, the Board heard from Ken Hilliard, the Drug Court Administrator on ways that opioid funding could support and enhance the drug court program currently in place in Benzie County. Mr. Hilliard noted the importance of the program and it's success its has with folks who have participated.

I believe it was the consensus of the Board that this expenditure would be appropriate and beneficial to the community.

It should also be noted that staff too believes this is a great program to allocate funding toward.

On April 11th, Mr. Hilliard indicated he believed an allocation of \$15,000 would greatly benefit the program.

RECOMMENDATION:

That the Board of Commissioners allocates \$15,000 to the Benzie County Drug Court Program, with funds available from the Opioid Settlement Funds.

Memorandum



To: Board of Commissioners

From: Katie Zeits, County Administrator *Katie Zeits*

Date: May 3, 2023

Subject: **Scrap Tire Grant Acceptance**

Like in the past, Benzie County has been awarded a grant from the Michigan Department of Environment, Great Lakes, and Energy for scrap tire recycling. For 2023, the total grant amount is \$12,000. In order to receive these funds, the County must sign a grant agreement with the State of Michigan.

This is a reimbursement grant to Benzie County.

The Scrap Tire Program administers a combination of community-based grants that support local municipal tire cleanups, public and private grants that enhance and promote scrap tire markets in Michigan, and technical staff resources to support compliance assistance and enforcement activities.

Through these efforts, the program seeks to improve the scrap tire regulatory landscape with higher rates of compliance, fewer occurrences of illegal tire operations (i.e. illegal hauling and dumping), the creation of more viable markets for tire materials, and the eventual establishment of a tire market based on circular economy principles.

RECOMMENDATION:


That the Board of Commissioners accepts the scrap tire grant award in the amount of \$12,000 authorizes the Chair to sign the Scrap Tire Cleanup Grant Agreement with the Michigan Department of Environment, Great Lakes, and Energy and approves the necessary budget amendments payment and reimbursement related to grant award.

Memorandum



To: Board of Commissioners

Copy: Sheriff Kyle Rosa

From: Katie Zeits, County Administrator 

Date: May 3, 2023

Subject: **Summer Road Patrol**

Sheriff Rosa has again requested support from the Board of Commissioners to enter into agreement with Lake Township, the Village of Beulah, and the Crystal Beach Cottager's Association for enhanced road patrol services in the summer months. The agreements with these entities have been in place for several years and work well.

These agreements agree that the Sheriff's Office will provide additional manpower when staffing allows it, and a portable speed trailer, in addition to other patrol related services. These added services are reimbursed by each of the three entities.

Our legal counsel is reviewing the agreements.

RECOMMENDATION:

That the Board of Commissioners approves Sheriff Patrol Agreements with Lake Township, the Village of Beulah, and the Crystal Beach Cottager's Association for the 2023 summer months, subject to approval as to form by legal counsel, and authorizes the Chair to sign.

Memorandum



To: Board of Commissioners

From: Katie Zeits, County Administrator *Katie Zeits*

Date: May 4, 2023

Subject: **EMS Advisory Committee**

On January 24th the Board of Commissioners established an ad hoc committee to discuss the EMS Advisory Committee, its purpose, its future, and its membership. The ad hoc committee comprised of Chair Bob Roelofs, Vice Chair Rhonda Nye, Commissioner Tim Markey, EMS Advisory Chair Mike Mead, Director Tom King, and I have met several times since then. At these meetings, we heard from community residents, staff, and current committee members as to what they believe may be the right path forward.

During our discussions, it became apparent that the committee as it was operating was not the intent of the committee when established, resulting in the committee being disbanded on February 14th for a limited period. The committee in many ways was a sounding board for staff complaints, which is inappropriate. It was also an added layer in the way of moving the department forward.

It became apparent that the true need is for an agency level check-in, quarterly in addition to the already continuous communication between directors and chiefs. As well as encouragement to staff to utilize the processes in place for complaints, including Human Resources. Benzie County has worked hard to hire a Human Resources professional for staff to rely on when in need; our office will “broadcast” that more.

Therefore, it is the recommendation of the ad hoc committee to move forward with a quarterly meeting of public safety agencies to discuss ways to improve public safety in Benzie County as well as addresses questions and issues that may arise. This group would be comprised of EMS, Fire, Police, Emergency Management, Animal Control Medical Examiner, Central Dispatch, National Park Service, Coast Guard, and Department of Natural Resources. A similar group already meets for the Local Emergency Planning Team and will expand their agenda quarterly to include local issues that may arise and enhance collaboration among agencies.

Recommended Motion:

That the Board of Commissioners disbands the EMS Advisory Committee and thanks each volunteer who served on this committee since its inception, it further directs staff to meet quarterly with public safety entities to enhance communication and collaboration among agencies.

Memorandum



To: Board of Commissioners

From: Katie Zeits, County Administrator *Katie Zeits*

Date: May 4, 2023

Subject: **Housing Committee – CDBG Funding**

On February 14, 2023 the Board established an ad hoc committee to discuss the future of the Housing Committee. Benzie County has struggled keeping volunteers on this committee due to its inactivity and in effort to not delay funding opportunities for community residents, an ad hoc committee was established to explore best practices.

Commissioner Jeannot who has served on the Housing Committee for several years was part of the ad hoc committee and offered helpful insight as the committee explored adjusting its partnership with the Community Action Agency to manage funding available for home repairs.

The purpose of the Housing Committee was to oversee the CDBG Program which aids very low to moderate income households who reside within Benzie County. This program is met to improve the standard of living, and promote safe, decent, and sanitary housing for county residents. Funding is awarded to eligible applicants in one of two forms: in a grant or in a loan. When a loan is awarded, a lien is placed on the property in the name of Benzie County. Enclosed you will find program guidelines for the use of this funding.

In our discussions, it became apparent that most counties have already partnered with the Community Action Agency to oversee this program and while Benzie County has as well, we still have certain restrictions in awarding the funding. As I mentioned earlier in this memo, keeping volunteers on this board is a struggle and without a quorum of the committee, the potential for delay in funding applications is present.

It is the recommendation of the ad hoc committee to authorize a document of understanding with the Northwest Michigan Community Action Agency for them to provide oversight of the program's funding opportunities. Benzie County will receive updates from the Community Action Agency as funding opportunities are awarded to individuals and will work closely with the Agency to remain compliant with state and federal requirements. Benzie County will retain authority to perform collection activities if a loan is defaulted on.

Recommendation:

That the Board of Commissioners disbands the Housing Committee and authorizes a document of understanding with the Northwest Michigan Community Action Agency, subject to approval as to form by legal counsel, and authorizes the Chair to sign.



NMCAA Emergency Home Repair Spending in Benzie County over the past 3 years

Community Development Block Grant (CDBG) Program Income Funds

- Current year (July 1, 2022 – June 30, 2023)
 - \$18,471.30 expended on 3 projects
 - 2 roofs, 1 furnace
 - Balance of \$12,672 left to commit.
 - 3 applications in process
 - Not federally restricted
- July 1, 2021 – June 30, 2022
 - \$40,784.34
- July 1, 2020 – June 30, 2021
 - \$54,570.42

Non CDBG Emergency Home Repair Funds

- CARES funding (Federal COVID assistance) \$2,075.00
- CRF (Federal COVID relief) \$29,397.00
- SDOH (State Social Determinants of Health water & plumbing grant) \$2,053.00
- HPG (Home Preservation Grant, Program Income) \$1,299.99
- Safe & Sound (Federal funding through NeighborWorks America) \$5,076
- AHRV (Affordable Housing for Rural Veterans, through Home Depot) \$3,394.51
- **TOTAL = \$43,295.50**

***Weatherization Assistance Program**

- 9 homes received Weatherization assistance.
- **TOTAL = \$110,642.25**

2021 BENZIE COUNTY CDBG Program Income Program Guidelines

Mission Statement

This Program is intended to provide assistance to very low to moderate income households who reside within Benzie County in order to improve their standard of living. The Program promotes safe, decent and sanitary housing for county residents and helps to maintain and improve the housing stock within the county. The homes shall be owner occupied, single family residential units. Total household incomes must not exceed 80% of Area Median Income (AMI) per HUD's guidelines for Benzie County. Funding for the above activities is being provided from recaptured Community Development Block Grants (CDBG) referred to as Program Income (PI) and allocated to Northwest Michigan Community Action Agency (NMCAA) to administer for housing repair.

General Guidelines and Provisions

These guidelines set forth general procedures, although the Benzie County Housing Committee, acting in an advisory position, may modify the requirements in individual cases based upon specific circumstances. This Committee may also recommend changes to the parameters in this document as recommended by the Benzie County Board of Commissioners.

Each improvement/repair must conform to HUD Housing Quality Standards (HQS) and applicable local zoning and ordinances and State code requirements when a permit is required. Households must have an ownership interest by deed, land contract, Life Estate or be subject to a mortgage. They must have occupied the home for at least one full year and must continue to occupy and maintain the property as their permanent residence for the length of their Mortgage and Note term, as applicable. If the total CDBG PI assistance does not exceed \$2,500, funds are provided as a grant and no lien is required. CDBG PI funding assistance that exceeds \$2,500 will be given as a 0% interest loan with Benzie County as the mortgagee. The loan is deferred (no monthly payment) until there is a change of ownership by sale, transfer, conveyance or if the owner no longer occupies the home as their principal residence. At such time the loan would be due and payable within 45 days following the transfer of ownership. The lien and repayment terms are explained in further detail on Page 8.

All assisted units must receive at least \$1,000 of funding assistance. Matching funds are used in many instances in order to cover the cost of the improvement and are sought out on a case-by-case basis. These leveraging resources must be identified when PI funds are committed and prior to the start of the project. If the homeowner is providing matching funds, these will be in the form of a money order / certified check or placed in escrow prior to contract signing.

Emergency Rehabilitation

This program is intended to provide funds to alleviate emergency repair situations for eligible applicants of single-family owner-occupied residential dwellings. An emergency situation is defined as a condition of the property that presents an immediate threat to the health and safety of the occupants. This may include such things as a faulty furnace or boiler, defective wiring, leaking roof, inoperable septic system, well replacement, structural deficiencies, inaccessibility to the home, etc. These emergency repairs must meet HQS upon completion but not the entire dwelling.

Equal Opportunity

Fair Housing Efforts:

Benzie County has a total population of 17,525 persons (U.S. Census Bureau 2010). The majority of that population, 95.8%, are Caucasian. Native Americans make up 1.6%, .4% are Asian, 0.7% are African American, and 2.6% are Hispanic. Rather than reducing the need for fair housing, these smaller numbers



increase the need to ensure that adequate housing is available to those individuals in minority populations.

Benzie County has implemented all fair housing requirements effective January 5, 2021 which include:

- Designation of the Benzie County Clerk as the Fair Housing Officer. This Designee will be responsible for accepting housing discrimination complaints, keeping record of them, and directing complainants to the Civil Rights Commission, HUD or other appropriate referral. They will also be responsible for notifying the Michigan Economic Development Corporation CDBG Program Specialist when a complaint is received;
- Implementation of a Fair Housing Log in which to track all Fair Housing activity and log complaints;
- Distribution of fair housing information and materials to consumers and local agencies concerned with housing issues;
- Copies of "Fair Housing It's Your Right" are kept on hand and available upon inquiry.
- All clients, applicants, and contractors are likewise informed and given literature on the Fair Housing Requirements of the CDBG Program by NMCAA staff;
- All advertisements and marketing materials will also include information concerning Fair Housing and will carry the Fair Housing logo.

In addition, the following activities will be utilized to further fair housing and affirmative action in Benzie County:

- The implementation of this program, which will assist very low to moderate income homeowners unable to obtain conventional loans for home repairs;
- Counseling services provided to all applicants of the housing program in order to ensure that they are directed to the program best suited to their needs;
- Availability to the public, program participants and all interested persons of information regarding the protections against discrimination provided by Title VI of the Civil Rights Act and the Michigan Civil Rights Act (PA 453 of 1976);
- Publication of the program on a county wide basis that will allow equal opportunity for all residents; (The program will not discriminate based on race, color, sex, religion, sexual orientation, national origin, marital status, handicap or political affiliation)
- Approval of an equal opportunity/fair housing resolution in January 5, 2021 by the County;
- Affirmative Marketing efforts will include: one page flyer in laymen's terms to be distributed throughout the County, posters in libraries, stores, service agencies, mailings to churches, announcements and advertisements in free newspapers and radio, among other efforts. Approximately \$300 of CDBG PI administration dollars will be used to implement the County's marketing plan, elements of which address fair housing.

Minority or female owned businesses:

Research indicates a very small number exist within Benzie County. Under the CDBG Program, Benzie County will continue to recruit female and minority owned businesses. This recruitment program will specifically identify the willingness to give bid opportunities through advertisements to said minority and female owned businesses.

The following steps will be taken to promote participation of such businesses throughout the program:

- The local building department and Home Builders Association will be contacted to maintain updated information on new contractors in the area;
- Advertisements will be placed in local newspapers to make local contractors aware of funding. These ads will contain an equal opportunity logo and will encourage minority and female contractors to apply;
- Projects will be awarded to licensed builders as well as licensed general contractors, home maintenance and repair, electrical, mechanical, and plumbing contractors. This participation from diverse individual businesses has the potential to generate minority and female owned business participation.

Section 3 Certified Businesses:



Equal Housing Opportunity



Research indicates a very small number exist within Benzie County. To ensure that economic opportunities generated by CDBG project funds shall be directed to Section 3 Businesses, which are certified to be low-income residents and businesses, Benzie County will, to the greatest extent feasible, give preference to those businesses that hire local, low-income sub-contractors and workers if and when they hire new workers for CDBG projects.

The following steps will be taken to promote Section 3 Certified Businesses to participate in the program:

- Benzie County will encourage contractors working for this program to advertise job openings with Michigan Works, the local community college and at local public housing;
- A contractor's or sub-contractor's business may also become Section 3 certified if it is at least 51% owned by Section 3 residents (low-income local resident or a resident of local public housing)

Contractors will be informed about Section 3 requirements at pre-construction conferences and encouraged to hire Section 3 qualified workers if they will be hiring anyone new for the project. Bid notices soliciting CDBG contractors in the newspapers will include an invitation to Section 3 businesses to apply, in addition to minority or female owned businesses. Benzie County will establish certification procedures and maintain a list of Section 3 businesses. Benzie County will document actions taken to comply with the requirements of Section 3. The Section 3 clause will be added to all Benzie County CDBG contracts.

Discrimination Complaints:

The Benzie County Housing Committee and the Fair Housing Officer will investigate all discrimination complaints by either contractors or applicants. Written complaint procedures will be given to all contractors and clients when they are selected to participate in the CDBG program. Also, fair housing issues brought forward will be referred to the Benzie County Fair Housing Officer and assisted according to fair housing guidelines (see Fair Housing Resolution). In addition, a formal appeals procedure is in effect for any Applicants wishing to appeal a denial of assistance. A written denial letter that describes the appeals procedure will be sent to every denied applicant. If an applicant decides to appeal, the written appeals procedure will provide guidance in that process.

Applicant Criteria

Applications will be accepted as funding sources become available. Once resources are allocated, the Program Administrator may limit the type and scope of applications accepted based upon the resources available. Eligibility determination and funding awards will be made from the information presented in the application package. Applicants must complete all required forms and return them along with proof of income and assets, valid deed to the property, proof of insurance and paid property taxes. Re-verification of income may be necessary if the project is delayed due to lack of funding or other required project components.

Applications will be processed on a first come, first served basis and in accordance with policies set by MEDC. However, when a project presents an immediate threat to the health and well-being of the occupants, priority will be given to these applicants over previous applications.

Criteria for applying:

- a. Applicants must be an individual or family resident of Benzie County who has ownership and occupies the single family, residential dwelling, as a primary residence. The property may be under a mortgage, land sales contract or a life lease. The land sales contract or mortgage must be current and recorded.
- b. Applicants must fully disclose all income sources and meet income requirements combining gross income of all household members who share the dwelling, as defined by HUD and Michigan Economic Development Corporation policy, excluding the income of those persons under the age of 18 or dependent full-time students over \$480/yr. (This does not exclude social security, disability, or

supplemental social security.) CARES Act Federal Stimulus payments are also excluded for all household members. Income must not exceed 80% of area median income as determined annually by HUD.

c. Applicant must have occupied the premises for one (1) year prior to making application. Applicant must reside primarily in the premises for the period of the loan. Proof of home ownership must be provided i.e., a recorded warranty deed or title search back to last warranty deed.

d. Applicant's total liquid assets must not exceed \$10,000.00. Total of all assets must not exceed \$50,000.00 (excluding the value of the dwelling and essential means of transportation). Liquid assets do not include any retirement or other account that has a penalty for withdrawal.

e. Applicant and all other joint owners of the property must agree to sign a mortgage and allow a lien to be placed on the property for the total amount of the loan, including all related costs of the loan. In the case of a land contract, the land contract holder must also sign all appropriate mortgage documents.

f. Reverse mortgages will not be allowed.

g. Applicant will be required to show proof of current loss payable insurance listing Benzie County on the property and maintain said insurance for the duration of the terms of the loan.

h. Applicant will be required to show proof of current property tax payments and will be required to keep property taxes current (showing proof annually) for the duration of the loan.

i. Benzie County will follow the guidelines set out in MEDC's Policy regarding Conflict of Interest. Any applicants related to the Benzie County Housing Committee, Benzie County Board of Commissioners, Third Party Administrator, Consultants, or staff members must disclose their relationship on the application. Related board members or staff shall not participate in decisions regarding related applicants.

j. Applicants may re-apply for another CDBG loan anytime that an emergency repair is needed.

k. APPEALS PROCEDURE - DENIAL OF ASSISTANCE

1. Everyone who is denied benefits must receive written notice of the denial and the reason for the determination.
2. The applicant may appeal the denial either orally or in writing to the Housing Program staff within 14 days of receipt of the denial.
3. In the event that the applicant is not satisfied with the decision of the Housing Program staff, he/she may appeal to:
 Benzie County Housing Committee
 c/o Benzie County Clerk
 448 Court Place
 Beulah, Michigan 49617

Eligible Properties:

All units receiving CDBG assistance will have been owner occupied a minimum of one year and must be residential properties located within Benzie County boundaries. Eligible properties consist of single-family homes constructed on site or pre-manufactured. Mobile homes must be permanently affixed to the property with tongue removed and manufactured after June 1976. The home must be considered suitable for year-round occupancy with designated areas for sleeping, food preparation/storage and bathroom facilities.

To finance the cost of the repair, the homeowner may not mortgage more than 100% of the true market value of the property after improvement. In order to determine the true market value of the home after improvement the administrator will consider current State Equalized Value times two (standard industry measure), any existing professional property appraisal, consultation with area realtors regarding surrounding properties and future value, and any other information available to gain a confident projection of after rehabilitation value.



In the event that during the time of the home visit a dwelling is considered to be too "cluttered" to complete the inspection or to allow contractors to complete the project, a deadline will be imposed upon the client to empty the house enough to allow access to the areas in need of repair. Contractors must be able to safely work on the home. If the homeowner does not adhere to the deadline, the project will be denied and Third-Party Administrator will move to the next person on the waiting list.

Accommodations will be made, as is feasible, to expedite this process when the occupants are living in conditions that present a risk. Applicants will be encouraged to solicit their own bids from licensed and insured contractors for the needed repair. This will help to move the process along and also to determine a cost estimate.

Step 1. A successful applicant will have submitted a complete application with all required documentation. They will be determined income eligible and meet all other required eligibility criteria stated above.

Step 2. After the applicant household is determined eligible, the home will be inspected. Dwellings will be eligible if it is determined that the emergency health and safety concern(s) can be corrected using the funds available in the CDBG program. Matching funds can also be used to complete the project and correct the deficiencies. In cases where the initial inspection reveals that the home cannot be reasonably repaired or the cost of rehabilitation would exceed the anticipated post rehabilitation value of the property, replacement of the housing unit should be explored through other funding sources.

Step 3. Once it is determined that the house can be repaired with the funds that are available, the project will move forward. If the total cost of the emergency repair is under \$15,000.00, the CDBG Program Administrator will proceed with assignment of contract(s) and preparation of loan documentation, if applicable. Projects where bids exceed \$15,000.00 will require prior review and written approval by the Benzie County Housing Committee and/or County Clerk.

Project Level of Improvement

The Program emphasis is to correct deficiencies with the home in order to provide safe, sanitary, and decent living conditions to the population in greatest need. All repairs requiring permits will meet all applicable local codes and ordinances and shall comply with all applicable State and Federal Codes and Laws. The permit fees will be included in project costs. Homeowner labor will not be allowed for any portion of a project which is funded with CDBG.

All materials, equipment and fixtures used will be new, moderately priced and of durable quality. Materials and fixtures are typically 'available stock' items, and no special order or designer features are allowed unless a unique structural condition warrants a special order. The necessity of any special orders will be determined by the administrator/inspector and this determination must be completed before any purchase or special order is made. In certain instances, the client may be allowed to choose an item above the allowed cost if they can pay out of pocket for the difference.

A concerted effort must be made to use materials that reduce the environmental impact of these construction/rehab projects. Materials removed from the job site must be disposed of properly and/or recycled whenever possible. Green measures with the use of the following are highly encouraged:

- Low-VOC caulks, sealants, stains, paints & primers
- Low flow showerheads and faucets
- Energy Star appliances and electrical fixtures
- CFL or LED replacement lighting
- High Efficiency furnace, boiler, water heater replacements
- Low E thermopane windows

Eligible Improvements may include but are not limited to repair or replacement of defective furnaces and boilers, unsafe electrical components, leaking roofs, inadequate septic systems, well replacements, and other related costs necessary to bring the structure to minimum code. It shall include the provision of sanitation facilities, or the extension or finishing of space necessary to accommodate such facilities.

Improvements may also include the construction of porches, ramps or accommodations to allow safe and necessary access to the home and living areas.

Unallowable Costs:

- a. New construction
- b. Expansion of structure, if not required by housing code
- c. Appliances such as air conditioners, water softeners, and garbage disposals
- d. Furnishings such as furniture and window coverings

Energy Efficiency:

For dwellings receiving assistance, energy conservation measures are encouraged and may include: 95% efficiency furnace/boiler replacements, water heaters, thermal window replacement, insulated doors and infiltration measures such as caulking and weather stripping as required by the appropriate rehabilitation standard. These measures will be coordinated with Northwest Michigan Community Action Agency's Weatherization Program whenever possible.

Handicap Accessibility:

Home improvements, modifications, and repairs, will to the greatest extent possible, take into consideration changes that will improve the accessibility, adaptability, and/or universal design of a home in anticipation of future needs of the homeowners. When current handicap accessibility is necessary, major structural improvements can be undertaken such as widening doorways, installing wheelchair ramps, installing walk-in showers, etc. The inhabitants must be able to use their homes for the primary functions of daily living including cooking, eating, dressing, personal hygiene, sleeping, personal recreation and socializing with friends and family. An attempt will be made to thoughtfully consider design-build remodels that will account for existing and future needs of homeowners as they "age in place."

Projects will be exempt from the HUD Lead-Based Paint Requirements due to their emergent nature, however all homeowners will be provided with the Renovate Right pamphlet published by the EPA in order to raise awareness and educate the public about these risks.

Contractor Requirements

Contractor Eligibility:

Eligible contractors shall be licensed by the State of Michigan. In addition, the contractor must provide evidence of Comprehensive Public Liability Insurance protecting the homeowner from bodily injury and property damage, and must furnish evidence of Worker's Compensation Insurance, or provide a signed Sole Proprietorship Affidavit. Finally, the contractor must fill out an application to participate which includes three past performance references and three supplier references. CDBG Program Administrator will review all of their documents including contacting references and will use due diligence in trying to ensure that all contractors added to our contractor list are both reputable and in good financial standing. Please note that although we primarily advertise and solicit locally for new contractors, we will accept applications from any contractor licensed throughout the State of Michigan. The Contractor will provide a Federal W-9 form and DUNS # for verification of non-debarment.

Contractor Selection Process:

The CDBG Program Administrator will maintain a master list of all licensed general contractors doing business within Benzie County. Each year, in addition to a newspaper posting, the Administrator will send a solicitation letter to the Home Builders Association for all of the contractors who are members of the Home Builders Association. The letter will explain the program, potential projects and invite them to participate. A contractor application will be included with the mailing so that any interested contractors



may apply. All contractors will also be asked to furnish proof of current Michigan Builders license and necessary insurances. Also, at any point throughout the year, any licensed Michigan contractor who learns of the program may inquire with our office and request an application. The CDBG Program Administrator will follow the same procedure of review for all contractor's applications received. After a contractor's application, references and other documents have been reviewed with positive results, they will be added to our list of approved contractors.

The CDBG Program Administrator will rotate through this established contractor list when sending out bid packets for CDBG projects involving more than one trade. A minimum of two bids are required for each job, three bids are preferred. (This requirement may be waived if the only bidding contractor's bid is within 10% of the cost estimate, and the homeowner wishes to select the bidding contractor.) The contractor with the lowest responsible bid, unless excluded for any of the following reasons, wins the bid and will be contracted for the project. Reasons the low bid may be excluded include: the homeowner chooses another contractor and agrees to pay the difference, the CDBG construction coordinator finds the bid is grossly lower than all others and has no confidence in the bid, materials proposed do not meet specifications and/or the bid is not complete.

There are several situations in which a contractor may be removed from the CDBG contractor list. Each bid packet will contain a cover letter that asks the contractor to indicate if they will bid on the project and if not, would they be available to bid in the near future. If they check the box on the cover letter indicating they do not want to bid on future projects, they will be removed from the list immediately. Contractors that do not bid three consecutive requests for bid may also potentially be removed from the list at the discretion of the CDBG Program Administrator.

It may also be necessary to remove a contractor from the program because of work performance or various conflicts with them. The procedure for this type of situation will be as follows: if the administrator receives two or more complaints about a contractor's performance, or if the inspector fails the contractor's work two or more times, (or any combination of the above) the administrator will bring the contractor up for review. At that time an investigation will be done, and facts will be gathered. These findings and a recommendation for removal (if appropriate) will be presented to the Housing Committee. The Committee will vote whether to remove the contractor. If the Committee votes for removal, the administrator has ten business days to notify the contractor in writing. If the contractor wishes to dispute the removal, he/she has ten days from the date of notification to request a hearing in front of the Committee. This request can be done by mail, or fax to the administrator. The Committee has twenty business days to schedule a hearing. If the outcome of the hearing does not satisfy the contractor, then he/she may follow the conflict Resolution and Mediation procedures as outlined in that policy.

A contractor may be reinstated to work with the program one year from the date of removal if he/she satisfies the following: provides the administrator with at least three good references from customers with whom he/she had contracted since the removal from the program; agrees to a review by the Committee; and agrees to a probationary period to end after the completion of his/her first project. If all prove to be satisfactory, the contractor will be reinstated.

Conflict Resolution and Mediation:

Benzie County will follow the guidelines set in the Conflict Resolution and Mediation Policy when addressing any complaint situations. Written complaint procedures will be given to all contractors and clients when they are selected to participate in the CDBG program. Conflict Resolution Services in Traverse City will be utilized for mediation services.

Financing Mechanisms

Program Income (PI) is generated from principal and interest on loans made from CDBG funds granted to Benzie County. These Program funds are recaptured from monthly mortgage payments or from proceeds from the sale of property that was improved in whole or in part with CDBG funds. Interest accrued from these funds deposited in an interest-bearing account will also be treated as PI. These will be spent

throughout the program term as outlined in Michigan Economic Development Corporation (MEDC) CDBG Housing Program Income Policy (Form 8-F).

Funds must be collected and not spent between the period of July 1 to June 30 (HUD's fiscal year) of the year they were received. An accounting of all PI received will be provided to MEDC on the Program Year Certification Form (8-H) after June 30th and by July 31st. If the amount received is under \$35,000.00 during this time period, it is no longer federal money, and the County may choose to spend it on other activities not related to Emergency Repair or Home Rehabilitation. If PI received during the period is over \$35,000.00, it is considered federally restricted and is subject to federal compliance requirements. The County can choose to spend it on CDBG related activities and can begin spending it after July 1st (of the following fiscal year) and by June 30th to a \$0 balance. Any funds not spent must be returned to the State of Michigan.

If program income funds identified as federal money are not spent out by June 30 of the year following the year they were received, then they will be returned to MEDC for recirculation to other CDBG programs.

Benzie County will implement the following lien structure with the use of CDBG Program Income:

- All loans will be interest free through the life of the loan.
- The Mortgage and Note will be between homeowner and Benzie County.
- All loans will be deferred with no payment required in order to assist homeowners who do not have the fiscal ability to make monthly payments.
- If the homeowner no longer occupies the home as his/her principal residence, the loan is due and payable within 45 days, unless a good faith effort to sell the property is demonstrated to the satisfaction of the Housing Committee.
- The entire loan will be due and payable within 30 days of title transfer unless an extension is granted by the Housing Committee.

Please see chart below for current program income guidelines. Note: Benzie County CDBG Income Guidelines will be adjusted when new HUD Section 8 income limits become effective. Please also see "Lien Requirements" below.

2021 INCOME GUIDELINES				BASED ON HOUSEHOLD NUMBER				
BENZIE COUNTY	1	2	3	4	5	6	7	8
50% AMI	\$24,600	\$28,100	\$31,600	\$35,100	\$37,950	\$40,750	\$43,550	\$46,350
80% AMI	\$39,450	\$44,950	\$50,550	\$56,150	\$60,650	\$65,150	\$69,650	\$74,150
100% AMI	\$49,200	\$56,200	\$63,200	\$70,200	\$75,900	\$81,500	\$87,100	\$92,700

Lien Requirements:

- a) If the total amount of CDBG assistance for a project does not exceed \$2,500, no lien is required on the property. Assistance of this type is considered granted to the homeowner, regardless of income (as long as they meet eligibility).
- b) In rare instances, when a project does trigger the requirements of implementation of the HUD Lead-Based Paint Regulations @ 24 CFR Part 35 for OCD CDBG Recipients, and funds are spent to remediate lead hazards, then up to \$5,000.00 of these associated costs to meet these requirements will not be liened against the property.
- c) Liens are required on all projects exceeding \$2,500.00 or more. All legal owners of the property must sign the mortgage, only the borrowers residing in the home will sign the mortgage note.

For land contracts, an enforceable lien requires the signatures of both the CDBG applicant and all holders of the land contract in the chain of title. Only the borrowers will sign the mortgage note. An alternative to the land contract sellers signing the lien agreement would be for them to sign a Land Contract Subordination Agreement. This document will be recorded.

For life estates, the person granting the life estate must sign the lien, and the remainder (the person(s) who would receive the property upon the death of the occupant) must also sign the lien. All liens remain with the property until they are paid in full.

- d) All loans will be secured by a mortgage and promissory note executed by all legal owners of the property. All liens will be filed with Benzie County Register of Deeds.

Should ownership occupancy change during the term of the mortgage, the balance owing becomes due and payable within 45 days after transfer of title. Homeowners will be required to demonstrate a good faith effort to sell the property if payment is not made within 45 days. If no good faith effort is demonstrated, Benzie County will pursue its right to foreclose and recapture the amount owing from the proceeds of the sale of the property.

If at the time that a loan becomes payable (death of borrower(s), sale or transfer of property), and the owner's equity in the house is not sufficient to repay all existing mortgages, liens, and the CDBG loan, the Benzie County Housing Committee may vote to forgive the remaining portion of the CDBG loan so as not to place undue burden on the heirs of the estate, or in some circumstances, the borrower. This would be initiated by a formal request in writing from the borrower, or the heirs of the borrower. Benzie County would conduct an evaluation of the case, to determine to what extent the deferred loan might be forgiven.

- e) Benzie County will determine if liens can be assumed by income-eligible heirs who will occupy the residence as their year-round residence with review, approval of the Housing Committee.
- f) Subordination Policy. Subordination for better rate and term will usually be allowed with proper income and asset verification. Subordination of a lien where new debt is being incurred may be allowed by Benzie County only if the following criteria are met:
- i. The new debt must be for home improvements, emergency medical, transportation needs, or education. The following criteria ii. through vii. below must also be met.
 - ii. Each subordination request and accompanying documentation must be reviewed and approved on a case-by-case basis by the Benzie County Housing Committee.
 - iii. The total amount of all liens against the property (including the lien resulting from the Benzie County CDBG funding) cannot exceed 80% of the value of the property based on a current appraisal, except for rate and term only re-financing, which may be loaned out to 100% LTV.
 - iv. The household must have current income below 80% AMI and provide documentation of such.
 - v. A minimum of one year must have expired since the CDBG loan was received (completion of project).
 - vi. The interest rate for the new loan and associated loan costs must be competitive with the lowest rates and costs available in the lending industry. A worksheet evaluating current loan rates and costs must be part of the approval process.
 - vii. The proceeds of the loan to which Benzie County is subordinating must be disbursed by the lender for the stated purposes of the loan. Copies of the disbursement checks must be kept in the project file.
 - viii. Loan Assumption. An heir or immediate family member may make application to the Program for continuance of the loan. If the administrator determines that the applicant meets the program eligibility requirements in effect at the time of request, the applicant may assume the loan with approval of Benzie County. A written agreement will be signed by Benzie County and the new owner as evidence of approval of the loan payoff requirements. A joint recipient or surviving spouse shall automatically receive a



continuance of the loan until the survivor dies, sells the property or no longer occupies the property as their primary residence.

Matching Funds:

Primary coordination will be with the United States Department of Agriculture Rural Development Agency home repair grants and loans. Other match sources in the community will be used to reach the maximum number of households possible and may include but are not limited to: Benzie Senior Resources, Benzie County Community Chest Grants, Department of Health and Human Services emergency services program for home repairs, local veteran's assistance programs, and client contributions.

Administration Section

Time frames for activities:

Based on CDBG renewal guidelines, the proposed term of each grant is July 1st of the new Program Year to June 30th. Once Program Income receivables have been determined and certified by MEDC, marketing for the new funding round will begin.

Procurement of administrative services:

Benzie County will contract out the administration of the CDBG Program Income to a third-party entity. The County expects to award the entire 18% administration allowance to the contracted entity, based on past grant experience.

Program implementation by the Third-Party Administrator will include the following:

- Preparation of the environmental review
- Outreach and public information about the program or project
- Processing applications for assistance
- Performance of property inspections and assessments
- Soliciting / Awarding project bids and contracts
- Supervising construction and project management
- Mortgage document preparation and processing
- Requesting resources and the financial tracking of these resources
- Reporting of project status and expenditures to County and MEDC

All Equal Access issues have been addressed in the Program Guidelines above.

Benzie County will be responsible for:

- Providing monthly program income receivables reports to administrator
- Providing a Program Year receivables report to administrator each month (7/1 to date)
- Approving project expenditures of CDBG PI funds
- Certifying Environmental Requirements per project
- Reimbursement of project and administrative costs to administrator

Benzie County will conduct a financial review through an independent contracted agent annually, in compliance with the Single Audit Act of 1984 and its applicable amendments. The Third-Party Administrator will also comply with the Act and amendments and will conduct an annual financial review through an independent agent.

Fair housing:

Please see the Equal Opportunity section of the Program Guidelines for all fair housing compliance requirements.

Technical assistance:

Benzie County is not receiving technical assistance at this time and does not foresee its necessity to carry out the CDBG PI grant through the Third-Party Administrator.

Planning for audit costs:

The Third-Party Administrator will use part of the 18% administration fee paid for its services to cover the CDBG portion of the Single Audit.

Confidentiality:

The Third-Party Administrator shall comply with MEDC Confidentiality Policy as it relates to CDBG funds.

Files:

The Third-Party Administrator shall be responsible for establishing a permanent file for all approved applications and ensure that all necessary and required documents are included in the applicant's permanent file as required by MEDC. The Third-Party Administrator will release pertinent file documents to MEDC and Benzie County at the close of projects as is necessary and required.

Adopted by Benzie County Housing Committee – 6/24/2021
Adopted by Benzie County Board of Commissioners – 7/13/2021

BY-LAWS OF THE BENZIE HOUSING COMMITTEE

ARTICLE I – THE COMMITTEE

Section 1 - Name of Committee. The name of the Committee shall be the “Benzie County Housing committee”.

Section 2 - Office of Committee. The offices of the Committee shall be at the Government Center in the Village of Beulah, Michigan, but the Committee may hold its meetings at such other places as it may from time to time designate by resolution.

ARTICLE II – OFFICERS

Section 1 - Officers. The officers of the committee shall be a Chairman, a Vice-Chairman and a Secretary.

Section 2 - Chairman. The Chairman shall preside at all meetings of the committee and sign the minutes of such meetings. The Chairman shall sign all mortgage discharges and other instruments as required by the Committee.

Section 3 - Vice-Chairman. The Vice-Chairman shall perform all the duties of the Chairman in the absence or incapacity of the Chairman, and in case of the resignation or death of the Chairman, the Vice-Chairman shall perform such duties as are imposed on the Chairman until such time as the Committee shall elect a new Chairman.

Section 4 - Secretary. The Secretary shall keep minutes of the committee and record all votes and keep a record of the proceedings of the committee and shall perform all duties incident to the office of Secretary. The Secretary shall be charged with income reporting to the State of Michigan. The Secretary shall have the care and custody of all funds of the committee and shall deposit the same with the County Treasurer. The Secretary shall sign all orders and checks for payment of money and shall pay out and disburse such funds to the Third Party Administrator. The Secretary shall keep regular books of accounts and shall render to the Third Party Administrator at each regular meeting. The Secretary shall give such bond for the faithful performance of their duties as the Committee may determine. The Secretary shall be the County Clerk or her designee.

Section 5 - Election or Appointment. The Chairman, Vice-Chairman and Secretary shall be elected at the annual meeting, which shall be the first meeting of the calendar year, and shall hold office for one year or until their successors are elected. The election shall be by roll call vote with yeas and nays recorded.

Section 6 - Vacancies. Should the offices of Chairman, Vice-Chairman or Secretary become vacant, the Committee shall elect a successor from its membership at the next regular meeting and such election shall be for the unexpired term of said office.

ARTICLE III – MEETINGS

Section 1 - Annual Meeting. The annual meeting of the Committee shall be the first meeting of the calendar year at the regular meeting place of the Committee.

Section 2 - Regular Meetings. Meetings shall be held the fourth Thursday of the month at ten-thirty a.m., unless changed by the committee.

Section 3 - Special Meetings. The Chairman of the Committee may, upon written request of two members of the Committee, call a special meeting for the purpose of transacting any business designated in the call. The call for a special meeting may be delivered at any time prior to the proposed meeting to each member of the Committee or may be mailed to the business or home address of each member of the Committee at least two days prior to the date of such special meeting. At such special meeting no business shall be considered other than as designated in the call, but if all of the members of the Committee are present at the special meeting any and all business may be transacted.

Section 4 - Quorum. At all meetings of the Committee, four members shall constitute a quorum for the purpose of transacting business.

Section 5 - Order of Business. At the regular meetings of the Committee the following shall be the order of Business:

1. Roll Call
2. Invocation and Pledge of Allegiance
3. Agenda, additions or deletions and approval
4. Approval of minutes of previous meeting
5. Report of Third Party Administrator
 1. Administrator Report
 2. jobs in progress
6. Unfinished business
7. New business
8. Comments
9. Set next meeting date
10. Adjournment

ARTICLE IV- AMENDMENTS

Section 1 - Amendments to By-Laws. The By-Laws of the Committee shall be amended as needed with the approval of the Committee.

CERTIFYING OFFICER DESIGNATION (for Local Units of Government)

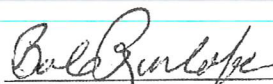
The Certifying Officer, responsible for compliance with all environmental review requirements, is usually the chief elected official for the responsible entity/jurisdiction in which the project is located, or his/her designee. The designee should be an official with the legal authority to unilaterally sign a contract which obligates the grantee. The original of this executed form must be included in the Environmental Review Record.

DESIGNATION

Bob Roelofs, Chair, Board of Commissioners, of **Benzie County** is the Certifying Officer as defined in 24 CFR Sec. 58.13 for the Environmental Review requirements of CDBG funds, Program Year: 2022

Date: **2/22/2022**

Designated by:


Bob Roelofs, Chair

ACKNOWLEDGEMENT

I, **Bob Roelofs,, Chair, Board of Commissioners**, accept the responsibilities of the Certifying Officer for **Benzie County**, as defined in 24 CFR 58.13. I consent to assume the status of "responsible Federal official" as that term is used in section 102 of the National Environmental Policy Act of 1969 and understand that I am responsible for all the requirements of section 102 of NEPA and the related provisions in 40 CFR parts 1500 through 1508, and 24 CFR part 58, including the related Federal authorities listed in Sec. 58.5 insofar as the provisions of these laws apply to the HUD responsibilities for environmental review, decision-making and action that have been assumed by the responsible entity.

On behalf of the recipient, I personally accept the jurisdiction of the Federal courts for enforcement of all these responsibilities, in my capacity as certifying officer of the responsible entity.

Date: February 22, 2022

Certifying Officer Signature:


Bob Roelofs, Chair
Benzie County Board of Commissioners

Memorandum



To: Board of Commissioners

From: Katie Zeits, County Administrator *Katie Zeits*

Date: May 4, 2023

Subject: **EMS Financial Hardship Waiver**

Benzie County allows for an individual to apply for a hardship waiver for their ambulance service. We rarely receive these requests but have received one. Our past practice and policy are to have a committee determine whether or not to grant a waiver.

Recommended Motion:

That the Board of Commissioners establishes an ad hoc committee to make a recommendation for financial hardship waiver of an ambulance bill and that the Chair, _____, _____, Administrator and EMS Director be appointed to such committee.

Memorandum



To: Board of Commissioners

From: Katie Zeits, County Administrator *Katie Zeits*

Date: May 4, 2023

Subject: **EMS Agreement for Training Services**

Director Tom King in connection with the Benzie County Fire and EMS Association are working to provide Emergency Medical Technician training. In order to hold a training course, it is required that an EMS Agency, such as our Benzie County EMS, host the training according to State regulations. The Benzie County Fire and EMS Association has the funding necessary to hold this training, and Benzie County EMS holds the license. In partnership, classes will be held.

The Benzie County Fire and EMS Association is a 501c3 for the fire departments that operate within Benzie County. There is no legal affiliation between the County of Benzie and the association. The association will be providing all resources and funding for this class. BCEMS will not have any financial responsibility for this program.

It is Director King and I's recommendation that Benzie County and the Association have an MOU in place stating responsibilities and expectations of both entities.

Recommended Motion:

That the Board of Commissioners authorizes a Memorandum of Understanding with the Benzie County Fire and EMS Association to provide for Emergency Medical Technician training in Benzie County, such document subject to approval as to its form by legal counsel, and authorizes the Chair to sign.

Memorandum



To: Board of Commissioners

From: Katie Zeits, County Administrator *Katie Zeits*

Date: May 4, 2023

Subject: **Marine Safety Program Grant Acceptance**

Like in the past, Benzie County has been awarded a grant from the Michigan Department of Natural Resources for a Marine Safety Program. For 2023, the total grant amount is \$10,100. In order to receive these funds, the County must sign a grant agreement with the State of Michigan.

This is a reimbursement grant to Benzie County.

The Marine Safety Program provides funding to support marine safety law enforcement activities, instruction of boating safety courses, inspection of liveries, and professional development by staff. Benzie County's Marine Safety Program has been successful for many years, and we look forward to another great summer.

RECOMMENDATION:

That the Board of Commissioners accepts the marine grant award in the amount of \$10,100 authorizes the Chair to sign the 2023 Marine Safety Program (FEDERAL Funding) Grant Agreement with the Michigan Department of Natural Resources and approves the necessary budget amendments for payment and reimbursement related to grant award.



2023 Marine Safety Program (FEDERAL Funding) Grant Agreement

Required by authority of 1994 PA 451, as amended, and 1972 PA 227.

This Agreement is between the Michigan Department of Natural Resources for and on behalf of the State of Michigan ("DEPARTMENT") and Benzie County Sheriff Office ("GRANTEE").

1. The GRANTEE has been approved by the DEPARTMENT to receive Marine Safety program funding for:

	Federal Funds (100%)	State Funds 75%
Operating	\$10,100.00	\$0.00

Salaries, Wages and Benefits for:

- Marine Safety Law Enforcement and Related Activities;
- Instruction of Boating Safety Courses;
- Inspection of Boat Liveries;
- Attendance at Authorized Marine Safety Training (attendance at the Department's Annual Administrators' Workshop and the Michigan Sheriffs' Association's New Marine Officers Training are pre-authorized).

Operating Expenses for the Scope Items Listed Above, including:

- Purchase of fuel, oil, and parts for patrol vehicles, watercraft, and trailers;
 - Travel expenses;
 - Uniforms, personal flotation devices, boat shoes, etc.;
 - Leasing of vehicles, dockage, storage, eligible office space;
 - Boat repair, replacement and/or servicing of boat outfitting equipment.
2. Salary and Wages are reimbursable to the GRANTEE at the employees' hourly rate. Overtime is only eligible if the employee worked in excess of 80 hours for full time employees and 40 hours for part time employees in a pay period on Marine Safety duties.
3. Operating Expenses must be done within the grant period and goods and services must be delivered and/or work performed. Pre-paying for goods and services within the grant period and then receiving them at a later date or performing the work after the expiration of the grant agreement is not allowable.
4. The percentage of the GRANTEE'S total budget devoted to operating expenses shall not exceed Forty percent (40%), unless prior approval has been obtained from the DEPARTMENT.
5. Federal funding from the award Recreational Boating Safety 16.01.26 is provided to state agencies under the authority of 46 U.S.C. 13103(a)(2) and (3). The Federal Award Date for these funds are (03/08/2023) and the Federal Award ID Number for these funds is (70Z02323MO0000516). The State of Michigan has received a federal funding apportionment for fiscal year 2023 through the United States Coast Guard, Department of Homeland Security. From this federal funding the amount shown below is provided to the GRANTEE by the DEPARTMENT for the purpose of supporting the GRANTEE'S Marine Safety program. Reference the "Department of Homeland Security, United States Coast Guard, Boating Safety Financial Assistance CFDA 97.012, and passed through by Department of Natural Resources" on your single audit reports and other financial statements as required.
- The DEPARTMENT agrees to reimburse the GRANTEE a sum of money equal to 100% of the total eligible costs toward completing the scope of work listed above, but not to exceed **\$10,100.00** dollars, which is the total amount awarded under this agreement.
- There is no local match required for this reimbursement.
- The Subaward Budget Period and Period of Performance for federal funding is **January 1, 2023 through September 30, 2023**.
- Completed reimbursement request and documentation of operating expenditures are due no later than **October 31, 2023**.
6. This Agreement shall be administered on behalf of the DEPARTMENT through the Finance and Operations Division. All reports, documents, or actions required of the GRANTEE shall be submitted through MiGrants website unless otherwise instructed by the DEPARTMENT.
7. Reimbursement will be made only upon DEPARTMENT review and approval of a complete reimbursement request submitted by the GRANTEE through the MiGrants website.
8. The GRANTEE may not assign or transfer any interest in this Agreement to any other agency, group or individual.
9. The GRANTEE shall display valid and proper state of Michigan registration on all vessels and comply with the state of Michigan life jacket regulations.
10. This Agreement may be canceled by the DEPARTMENT, upon 30 days written notice, due to Executive Order, budgetary reduction, other lack of funding, upon request by the GRANTEE, or upon mutual Agreement by the DEPARTMENT and

GRANTEE. The DEPARTMENT may honor requests for just and equitable compensation to the GRANTEE for all satisfactory and eligible work completed under this Agreement up until 30 days after written notice, upon which time all outstanding reports and documents are due to the DEPARTMENT and the DEPARTMENT will no longer be liable to pay the GRANTEE for any further charges to the grant.

11. The GRANTEE agrees not to discriminate against an employee or applicant for employment with respect to hire, tenure, terms, conditions, or privileges of employment, or a matter directly or indirectly related to employment, because of because of religion, race, color, national origin, age, sex, sexual orientation, height, weight, marital status, partisan considerations, or a disability or genetic information that is unrelated to the person's ability to perform the duties of a particular job or position. The GRANTEE further agrees that any subcontract shall contain non-discrimination provisions which are not less stringent than this provision and binding upon any and all subcontractors. A breach of this covenant shall be regarded as a material breach of this Agreement.
12. The GRANTEE agrees to follow the DEPARTMENT procedure policy:
 - a. The GRANTEE will openly advertise and seek written bids for contracts for purchase or services with a value equal to or greater than \$50,000.00 and accept the lowest qualified bid.
 - b. The GRANTEE will solicit three (3) written quotes for contracts with purchases or services between \$5,000.00 and \$50,000.00.
13. The Agreement may be executed separately by the parties. This Agreement is not effective until:
 - a. The GRANTEE has signed it and returned it, and
 - b. The DEPARTMENT has signed it.
14. The award is not for Research and Development.

The individuals signing for the parties indicated below certify by their signatures that they have the authority to do so and will ensure that the terms of the Agreement are fulfilled.

GRANTEE

SIGNED: _____

SIGMA Vendor ID: cv0047961

Printed Name: _____

SIGMA Address ID: 068

Title: _____

Unique Entity Identifier: DB74Y61MKN7

Date: _____

MICHIGAN DEPARTMENT OF NATURAL RESOURCES

SIGNED: _____

Printed Name: _____

Title: Section Manager, Grants Management

Date: _____

Phone: 517-284-7268

Email: dnr-grants@michigan.gov

Commissioner Reports

Art Jeannot
Commissioner Report
May 9, 2023

Participated in 9 meetings on behalf of the County since our April 11th meeting.

- **4/20 – Northwest MI Community Action Agency**
 - Discussed the full year 2022 audit. The audit was without exceptions. The agency uses less than 3% of their revenue for administrative expenses. This is far below industry averages.
- **4/21 – EDC/BRA**
 - Cherry Capital gave an update on broadband initiative. Emphasis continues to be on unserved and underserved neighborhoods. The committee requested that other providers in the “consortium agreement” be included in future updates.
 - Representatives from Crystal Downs gave a presentation on their efforts at Sutter Rd. We acknowledged the presentation and reminded the presenters that the decisions will come from the Benzie County Road Commission and MDOT.
 - EDC member Dan Barcheski (Vice Chair) provided the board a draft of a white paper to continue the discussions on the future of our EDC. I am hopeful we devote more of our time in future meetings to discuss this important task.
- **4/24 to 4/26 – MAC Legislative Conference**
 - I joined Gary Sauer, Karen Cunningham and Katie Zeits at the conference. Approximately 350 people were in attendance. Several breakout sessions were held. I attended 5 sessions. Sessions regarding FOIA and attendance and participation in meetings were of high importance to me. The seminar was a great opportunity for building my network. I anticipate you will get additional input from other attendees.
 - Gary Sauer was recognized for his completion of the County Commissioner Academy during the conference.
 - Senator Bumstead was recognized for being Legislative Advocate of the year.



-
- **5/4 – Ad Hoc Committee regarding Housing Committee**
 - I participated in a follow up discussion to review the need to continue the Housing Committee in its present form. A presentation and recommendation will be on the agenda for our meeting.
- **5/4 – Lake Township**
 - The Township approved \$100k for the Point Betsie Lighthouse project. An energized discussion took place regarding Sutter Rd. The Board did not take any action.
- **5/5 – MAC Finance and General Governance Committee**
 - I will share any relevant information with you at our meeting.
- **5/8 – Almira Township**
 - I will share any relevant information with you at our meeting.
- **5/8 – Inland Township**
 - I represented Evan at the meeting for the first 40 minutes. I will share any relevant information with you at our meeting.
- **Other** - Attended Traverse City Tourism’s Bureaus event on April 19th at Five Shores in Beulah.

- **5/5 – MAC Finance and General Governance Committee**
 - Stewart Sanders and Ann Manning discussed in detail the role of the Registrar of Deeds. I benefited from this presentation and will be following up with Paula Eberhart. Discussions included why we micro film versus image documents, office being merged with another department, protecting data in a world where we have technology breaches and modernizing the department.
 - GAP funding for underfunded pension plans.
- **5/8 – Almira Township**
 - I will share any relevant information with you at our meeting.
- **5/8 – Inland Township**
 - I represented Evan at the meeting for the first 40 minutes. I will share any relevant information with you at our meeting.
- **Other** - Attended Traverse City Tourism's Bureaus event on April 19th at Five Shores in Beulah.



May 23

Commissioner Cunningham, District 3

kcunningham@benzieco.net

231.822.4067

Attended/Presented

- 14 Apr MAC Environmental Regulatory Committee: Planning and Zoning for Solar Energy Systems
Prof Charles Gould. Offering a guide for local gov't, have as part of Master Plans. Solar offers
1. Pollinator habitat 2. Crop micro climate 3. Bifacial panels 4. Sheep grazing
5. **Conserving /viable farms**
- 18 Apr Frankfort City Council: new Frankfort Chamber location/previously Monumental Finds building.
Crystal Lake Board: will be broadcasting meetings soon.
- 19 Apr Benzie Chamber
MAC Dir. Stephen Currie, lunch
Frankfort City/work study/ lake incubator
Point Betsie Light House
- 24-26 Apr MAC conf/ Lansing: sessions; Land Banks, Dams, elections, plenary sessions.
- 27 Apr Airport Authority: gliders will be back after 4 July, for one week.
- 2 May Kinship Coalition: planning a Benzie meeting in June, purpose to establish a monthly support
meeting. Writing a description for a "liaison".
- 6 May Point Betsie: Open House 6 May, 10am- 4pm.

Community

FEAS groundbreaking.

Grow Benzie biochar demonstration. Veterans Inspiring Veterans Art Show board. Met at The Maples. Met with farmers. Interview on WCCW/VIV Art Show.

Assorted meetings and emails with constituents, as it relates to county information, concerns and strategies.

MI Infrastructure survey. "Seeking resilient input." link:

<https://forms.office.com/pages/responsepage.aspx?id=h3D71Xc3rUKWaoku9HII0URLghCLLTVGs6msvMgvZkRUOVFMMjA5Rkl0SVgzU0Y1R0ZIMUJYOVl2OC4u>

County Administrator Report

STUDY

SESSION

THE BENZIE COUNTY BOARD OF COMMISSIONERS
STUDY SESSION
April 11, 2023

The Benzie County Board of Commissioners met as a Study Session on Tuesday, April 11, 2023, in the Frank Walterhouse Board Room, 448 Court Place, Government Center, Beulah, Michigan.

The meeting was called to order by Vice Chair Rhonda Nye at 1:30 p.m.

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

The Pledge of Allegiance was recited.

Agenda:

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

Minutes:

Motion by Sauer, seconded by Cunningham, to approve the Study Session minutes of March 28, 2023, as amended. Ayes: Cunningham, Jeannot, Markey, Nye, Sauer and Warsecke Nays: None Exc: Roelofs Motion carried.

1:31 p.m. Public Comment - None

Topics for Continued Discussion:

- a. Trial Balance Review: Katie Zeits, County Administrator stated that looking at the budget we are doing well. Overall, 45% of the budgeted expenditures have been utilized, and we are halfway through the fiscal year.
Commissioner Jeannot questioned several line items.
- b. Headlee updates: Katie Zeits, County Administrator stated that her office has been in contact with Plante Moran regarding Headlee millage reset/override. Their recommendation was to have a 1-to-2-page, high level information sheet, including pictures, graphs, etc. They have provided a template that we can utilize. Working with county attorney regarding the Tax Allocation Board process and timing. Also, how do we approach the community. Suggest that we conduct a survey for the public, to let us know if they would like to see all the special millages or if some could be lumped together into one millage.
- c. Discussion regarding mileage restrictions for Board of Commissioners members: Discussion was held regarding mileage for meetings attended by Board of Commissioners in Lansing, Gaylord, and any other areas of long distances. Use your professional judgment to determine whether attending these meetings in person or via zoom if it is offered.
- d. Opioid Funding Discussion, including Ken Hilliard and Dr. Michelle Kuster:
Ken Hilliard, Drug Court Coordinator, presented information on the 19th Circuit Recovery Court and their request for \$15,000 to \$20,000 of the Opioid Fund.
Dr. Michelle Kuster D.O., gave a presentation of the MAT in Jail Programming. Her company, All Access Care, has been providing medical services to the inmates of Benzie County since 2018. This Medication Assisted Treatment (MAT) program would be a

wraparound program when inmates are released from incarceration, and before they start treatment, for Opioid addiction. Opioid funds could be spent on this program.

- e. Strategic Plan/Goal Discussion: Commissioners gave their ideas and input regarding 2023 goals. Commissioner Warsecke input is to sell the Maples and privatize it. Commissioner Cunningham input is childcare, infrastructure, and broadband. Commissioner Jeannot input is understanding capital needs on a 5-year rolling basis, promotion of the community, and modernizing county technology. Commissioner Sauer input is community coordinator, addition ambulance services in the county and a county fire department. Commissioner Nye input is fiscal health, space needs consideration, assess and address staff and departmental development, infrastructure, and enhance and protect natural resources of the county. Commissioner Markey will email Katie his input. Katie Zeits will contact Commissioner Roelofs for his input, develop a list, and bring it back to the Commissioners.

4:09 p.m. Public Comment

Michelle Thompson, County Treasurer, provided 2020 numbers for townships with fire millages.

4:11 p.m. Public Comment - closed.

Motion by Warsecke, seconded by Jeannot, to adjourn at 4:11 p.m. Ayes: Cunningham, Jeannot, Markey, Nye, Sauer, and Warsecke Nays: None Exc: Roelofs Motion carried.

Committee Appointments

Memorandum



To: Board of Commissioners

From: Katie Zeits, County Administrator *Katie Zeits*

Date: May 2, 2023

Subject: **Closed Session: Estate of Shane Sena-Richey v Benzie County, Sgt. Sierra Bates, and Deputy Brian Hastings**

I recommend that the Board of Commissioners enter into closed session to discuss settlement in connection with the above case. A roll call vote, with five affirmative votes is required to do so.

Recommended Motion:

That the Board of Commissioners enter into closed session to discuss settlement in connection with Estate of Shane Sena-Richey v Benzie County, Sgt. Sierra Bates, and Deputy Brian Hastings, as authorized by MCL 15,268(e).

Memorandum



To: Board of Commissioners

From: Katie Zeits, County Administrator *Katie Zeits*

Date: May 2, 2023

Subject: **Closed Session: Collective Bargaining Negotiations**

I recommend that the Board of Commissioners enter into closed session to discuss collective bargaining strategy.

Recommended Motion:

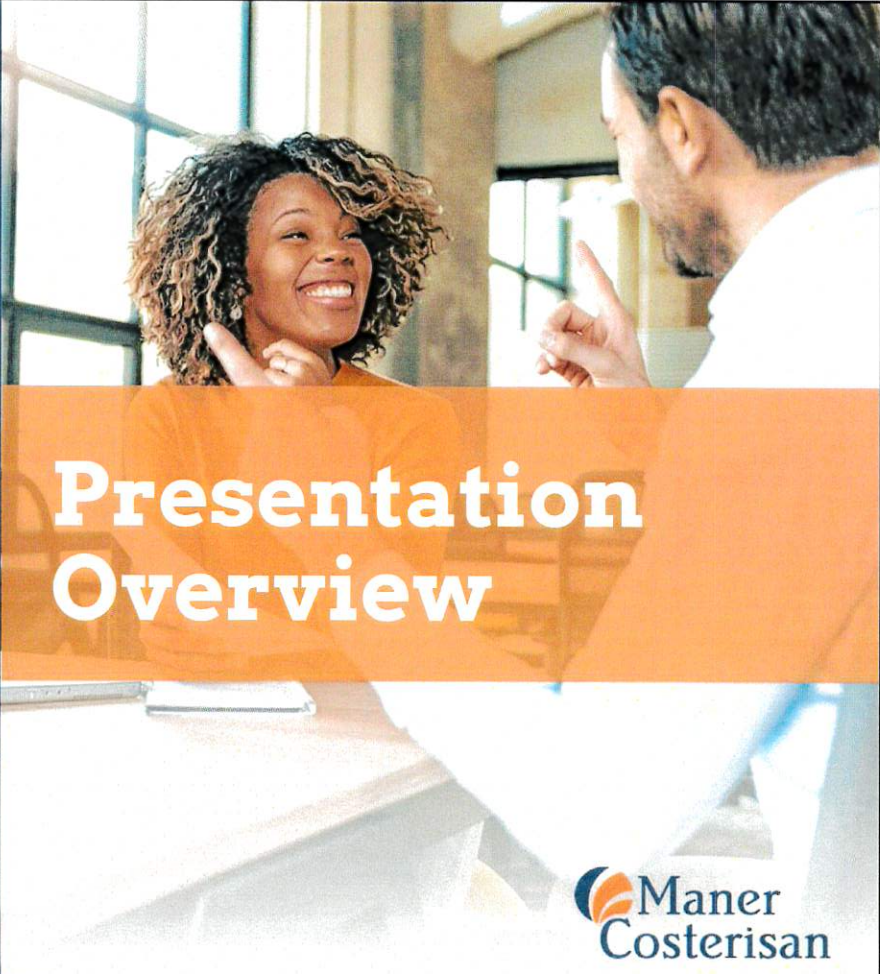
That the Board of Commissioners enter into closed session to discuss strategy in connection with collective bargaining strategy, as authorized by MCL 15,268(c).



Benzie County, Michigan

Audit Presentation for the Year Ended September 30, 2022

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Independent Auditor's Report


**Governmental Fund
Financial Statements**

**Independent Auditor's Report
on Internal Control**

**Upcoming Accounting
Pronouncements**

**Presentation
Overview**

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 **Maner
Costerisan**



Independent Auditor's Report

Pages 1-3



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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, as of September 30, 2022, 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.”

Responsibilities of Management for the Financial Statements

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

Auditor's Responsibilities for the Audit of the Financial Statements

"Our objectives are to obtain **reasonable assurance** about whether the financial statements as a whole are free from **material misstatement**, whether due to fraud or error, and to issue an auditor's report that includes our opinions...."



Governmental Funds Financial Statements

Pages 17-22



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Governmental Funds Balance Sheet

Snapshot



**As of
September
30, 2022**

- Assets
- Liabilities
- DIOR
- Fund Balance

General Fund



**Total Fund
Balance**

- \$2,274,469

Fund Balance Classifications



**Five Possible
Classifications**

- Nonspendable
- Restricted
- Committed
- Assigned
- Unassigned

Unrestricted Fund Balance



**Assigned +
Unassigned**

- No assigned fund balance this year
- Unassigned fund balance = \$2,274,469

Unrestricted Fund Balance/Expenditures



**3.7 Months of
Operations**

- \$2,274,469/(\$6,584,919 + \$834,665)
- 31%
- GFOA recommends maintaining a minimum fund balance in the General Fund equal to 2 months of normal operations
- 2/12 ~ 17%

Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances

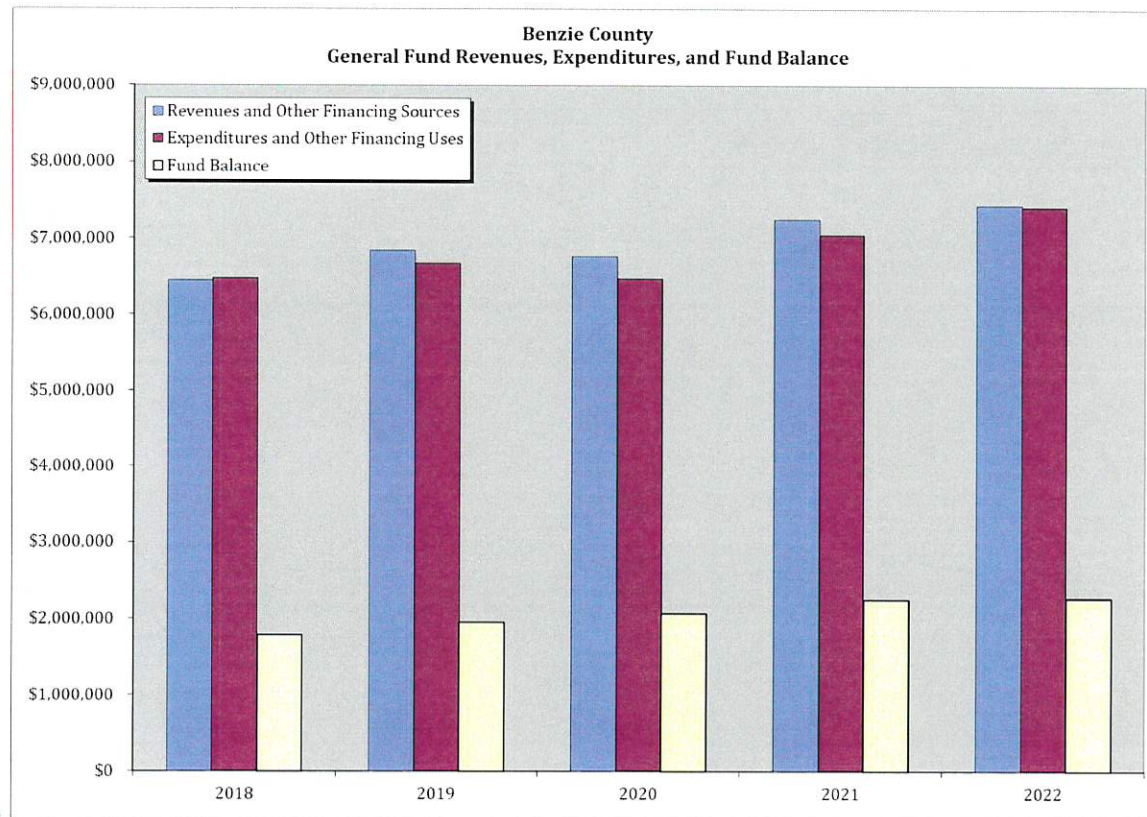
General Fund

Total Revenues = \$7,202,796

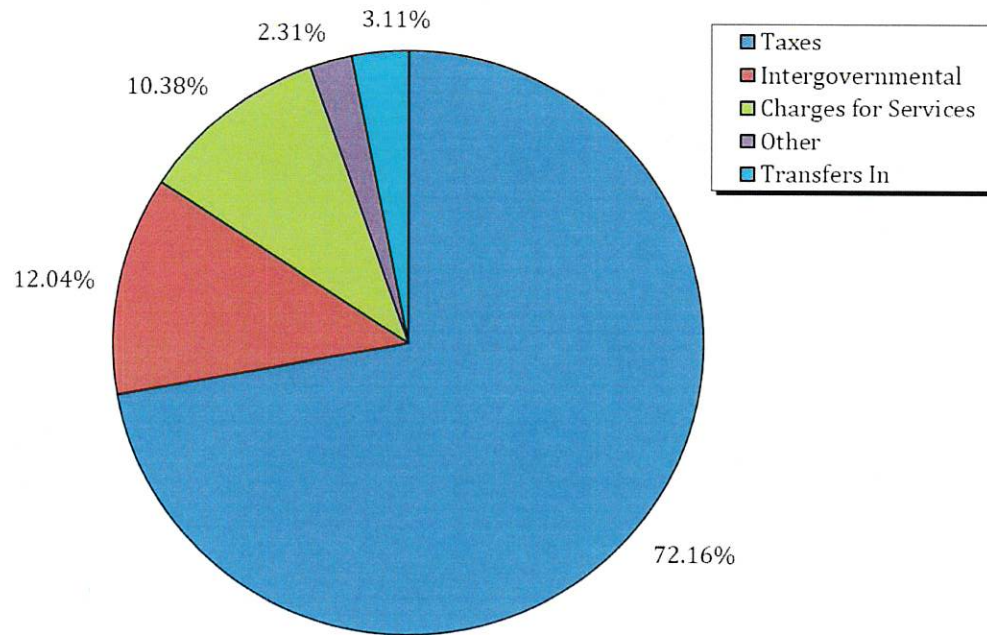
Expenditures = \$6,584,919

Net Other Financing Sources (Uses) = (\$603,372)

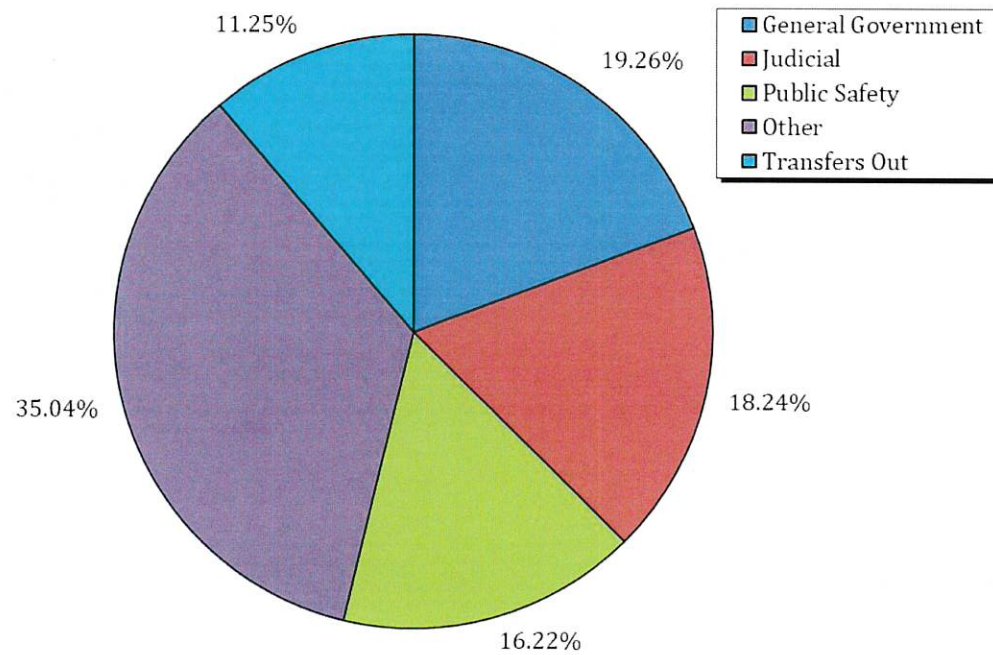
Net Change in Fund Balance = \$14,505



**Benzie County
General Fund Revenues and Other Financing Sources
2022**



**Benzie County
General Fund Expenditures and Other Financing Uses
2022**





Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters

Pages 113-115



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Comments and Recommendations

**2022-001
Material
Journal Entries**



**2021-002
Budgetary
Compliance**





Upcoming Accounting Pronouncements

Pages 62-63



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Note 15

Upcoming Accounting Pronouncements

GASB 91 – *Conduit Debt Obligations*

GASB 96 –
Subscription-based Information Technology Arrangements

GASB 100 –
Accounting Changes and Error Corrections

GASB 101 –
Compensated Absences

Questions?



**Thank You for the Opportunity to
Provide Services for Benzie County!**



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BENZIE COUNTY, MICHIGAN

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

YEAR ENDED SEPTEMBER 30, 2022

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	31-63
REQUIRED SUPPLEMENTARY INFORMATION.....	64
General Fund	
Budgetary Comparison Schedule	65-67
Jail Operations Fund	
Budgetary Comparison Schedule	68
Commission on Aging Fund	
Budgetary Comparison Schedule	69
ARPA Grant Fund	
Budgetary Comparison Schedule	70
Benzie County Pension Plan	
Schedule of Changes in Employer's Net Pension Liability and Related Ratios.....	71
Schedule of Employer Contributions.....	72
Notes to Required Supplementary Information.....	73

TABLE OF CONTENTS

	<u>Page</u>
OTHER SUPPLEMENTARY INFORMATION	74
Nonmajor Governmental Funds	
Combining Balance Sheet.....	75-84
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances.....	85-94
Nonmajor Enterprise Funds	
Combining Statement of Net Position	95
Combining Statement of Revenues, Expenses, and Changes in Net Position	96
Combining Statement of Cash Flows	97
Custodial Funds	
Combining Statement of Fiduciary Net Position.....	98
Combining Statement of Changes in Fiduciary Net Position	99
Component Unit Funds	
Land Bank Authority	
Balance Sheet.....	100
Reconciliation of the Balance Sheet to the Statement of Net Position	101
Statement of Revenues, Expenditures, and Changes in Fund Balance	102
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balance of the Governmental Fund to the Statement of Activities	103
Brownfield Redevelopment Authority	
Balance Sheet.....	104
Statement of Revenues, Expenditures, and Changes in Fund Balance	105
Economic Development Corporation	
Balance Sheet.....	106
Statement of Revenues, Expenditures, and Changes in Fund Balance	107
Continuing Disclosures (Unaudited).....	108-112
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>	113-115



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INDEPENDENT AUDITOR'S REPORT

To the Board of Commissioners of
Benzie County
Beulah, Michigan

Report on the Audit of the Financial Statements

Opinions

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, 2022, and the related notes to the financial statements, which collectively comprise Benzie County's basic financial statements as listed in the table of contents.

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, as of September 30, 2022, 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.

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.

Basis for Opinions

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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Benzie County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

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

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

Required Supplementary Information

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying other supplementary information, as identified in the table of contents, is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the 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, other supplementary information, as identified in the table of contents, is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 24, 2023 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

Maney Costeiran PC

March 24, 2023

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, 2022. 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 Medical Care Facility, Benzie County Road Commission, and Benzie County Transportation Authority. The reader should refer to the Medical Care Facility's, 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, 2022, was \$18,814,728 (excluding component units).
- Governmental activities net position was \$11,443,432.
- Business-type activities net position was \$7,371,296.
- Component Unit net position was \$43,285,529.

Fund Level

- At the close of the fiscal year, the County's governmental funds reported a total ending fund balance of \$6,061,780 with \$3,770,429 being nonspendable, restricted, committed, or assigned for specific purposes.
- The General Fund realized \$270,390 more in revenue and other financing sources than anticipated for the fiscal year. General Fund operations also expended \$110,966 less than appropriated.
- Overall, the General Fund balance increased by \$14,505 as a result of current year operations with \$2,274,469 being considered unassigned or available for general purposes.

Capital and Long-term Debt Activities

- The total long-term obligations for the primary government were \$292,850 with a net increase of \$59,065 from the prior year.
- The long-term obligations for the Road Commission were \$275,387.
- The long term obligations for the Medical Care Facility were \$3,982,265.
- The County remains well below its authorized legal debt limit.
- The total reductions to the capital assets for the primary government were \$113,107.

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 2022. 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 pension and 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 \$18,814,728 at the end of this fiscal year's operations. The net position of the governmental activities was \$11,443,432; the business-type activities were \$7,371,296. The following table shows, in a condensed format, a comparative analysis of the net position, as of September 30, 2022 and 2021.

Net Position as of September 30, 2022 and 2021

	Governmental Activities		Business-type Activities		Total	
	2022	2021	2022	2021	2022	2021
ASSETS						
Current and other assets	\$ 11,062,209	\$8,575,801	\$ 8,206,943	\$8,513,194	\$ 19,269,152	\$ 17,088,995
Capital assets, net	10,124,590	10,373,249	521,293	385,741	10,645,883	10,758,990
TOTAL ASSETS	21,186,799	18,949,050	8,728,236	8,898,935	29,915,035	27,847,985
DEFERRED OUTFLOWS OF RESOURCES	1,339,660	1,497,206	334,915	374,302	1,674,575	1,871,508
LIABILITIES						
Current liabilities	4,602,980	2,457,431	71,844	59,698	4,674,824	2,517,129
Noncurrent liabilities	5,380,358	5,804,700	1,345,089	1,451,175	6,725,447	7,255,875
TOTAL LIABILITIES	9,983,338	8,262,131	1,416,933	1,510,873	11,400,271	9,773,004
DEFERRED INFLOWS OF RESOURCES	1,099,689	542,357	274,922	135,589	1,374,611	677,946
NET POSITION						
Investment in capital assets	10,124,590	10,373,249	521,293	376,993	10,645,883	10,750,242
Restricted	3,005,346	3,262,249	-	-	3,005,346	3,262,249
Unrestricted	(1,686,504)	(1,993,730)	6,850,003	7,249,782	5,163,499	5,256,052
TOTAL NET POSITION	\$ 11,443,432	\$ 11,641,768	\$ 7,371,296	\$ 7,626,775	\$ 18,814,728	\$ 19,268,543

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

Changes in Net Position for the fiscal year ending September 30, 2022 and 2021

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	
	2022	2021	2022	2021	2022	2021
REVENUES						
Program revenue						
Charges for services	\$ 2,632,272	\$ 2,636,465	\$ 1,798,957	\$2,040,150	\$ 4,431,229	\$ 4,676,615
Operating grants and contributions	1,081,833	1,196,330	1,527	1,528	1,083,360	1,197,858
General revenues						
Property taxes	8,398,076	7,747,485	1,100,674	1,074,326	9,498,750	8,821,811
Revenue sharing	362,357	355,284	-	-	362,357	355,284
Investment earnings	40,406	18,413	(387,270)	14,907	(346,864)	33,320
Miscellaneous	204,377	321,044	21,753	43,434	226,130	364,478
Transfers	400,980	408,388	(400,980)	(408,388)	-	-
TOTAL REVENUES	13,120,301	12,683,409	2,134,661	2,765,957	15,254,962	15,449,366
EXPENSES						
Program expenses						
Governmental activities						
General government	2,191,585	1,887,984	-	-	2,191,585	1,887,984
Judicial	1,768,688	1,654,773	-	-	1,768,688	1,654,773
Public safety	5,828,726	5,419,715	-	-	5,828,726	5,419,715
Public works	524,179	537,894	-	-	524,179	537,894
Health and welfare	2,439,339	2,425,699	-	-	2,439,339	2,425,699
Community and economic development	222,559	185,337	-	-	222,559	185,337
Recreation and culture	343,561	274,001	-	-	343,561	274,001
Interest on long-term debt	-	61	-	-	-	61
Business-type activities						
Delinquent Tax Revolving	-	-	1,100	1,065	1,100	1,065
Emergency Medical Services	-	-	2,032,979	1,842,597	2,032,979	1,842,597
Tax Foreclosures	-	-	348,177	197,110	348,177	197,110
Other	-	-	7,884	7,724	7,884	7,724
TOTAL EXPENSES	13,318,637	12,385,464	2,390,140	2,048,496	15,708,777	14,433,960
Change in net position	<u>\$ (198,336)</u>	<u>\$ 297,945</u>	<u>\$ (255,479)</u>	<u>\$ 717,461</u>	<u>\$ (453,815)</u>	<u>\$ 1,015,406</u>

Governmental Activities

The result of 2022 governmental activity was a decrease of \$198,336 to bring net position to \$11,443,432. Of the total governmental activities' net position, \$10,124,590 is considered an investment in capital assets; \$3,005,346 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 64%, operating grants and contributions at 8%, and charges for services at 20%. The County levied property tax millages for the 2021 tax levy which is recognized as revenue in 2022, including 0.7743 mills for ambulance operations, 0.1222 mills for conservation district, 0.8862 mills for jail operations, 0.3531 mills for medical care facility operations, 0.4500 for medical care facility debt, 0.0964 mills for TNT officer, 0.9791 mills for roads, 0.8283 mills for commission on aging, 0.1761 mills for school resource officer, and 0.0400 mills for veterans. The County also levied 3.3378 mills for general operations in July of 2022 which is recognized as revenue in 2022. 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 3% from the prior year as property taxes increased approximately 8% and operating grants and contributions decreased approximately 10%, primarily related to decreased grants as a result of the COVID-19 pandemic.

Expenses

Public safety is the largest governmental activity, expending \$5,828,726 of the \$13,318,637 governmental activities total and includes sheriff and jail operations. Health and welfare is the second largest area, expending \$2,439,339 and includes appropriations for health department, medical examiner, and mental health board as well as Commission on Aging activities. Overall, expenses increased by approximately 8% 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 decreased by \$255,479 during 2022.

Of the total business-type activities net position, \$521,293 is invested in capital assets. The remaining balance, \$6,850,003, 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 2022, its governmental funds reported *combined* fund balances of \$6,061,780 a net decrease of \$38,298. 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 9/30/2022	\$ 2,274,469	\$ 36,937	\$ 191,621	\$ 16,882
Fund Balance 9/30/2021	2,259,964	49,382	217,895	-
Net Change	<u>\$ 14,505</u>	<u>\$ (12,445)</u>	<u>\$ (26,274)</u>	<u>\$ 16,882</u>

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

As the County completed 2022, its enterprise funds reported *combined* net position of \$7,371,296 a net decrease of \$255,479. The net change of the major enterprise fund is summarized in the following chart:

	Delinquent Tax Revolving	Emergency Medical Services	Tax Foreclosures
Net Position 9/30/2022	\$ 5,383,084	\$ 877,848	\$ 1,056,775
Net Position 9/30/2021	<u>5,816,587</u>	<u>661,086</u>	<u>1,092,397</u>
Net Change	<u><u>\$ (433,503)</u></u>	<u><u>\$ 216,762</u></u>	<u><u>\$ (35,622)</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, 2022, the General Fund reported a fund balance of \$2,274,469. This amount is an increase of \$14,505 from the fund balance of \$2,259,964 reported as of September 30, 2021.

The General Fund 2022 revenues exceeded 2022 expenditures by \$617,877. After including other financing sources and uses, there was a net increase of \$14,505 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 \$249,822, or approximately 4%. Actual General Fund revenue and other financing sources totaled \$7,434,089, \$270,390 over the final amended budget. Taxes and penalties were \$291,339 more than budgeted amounts.

The County increased the budget for expenditures and other financing uses during the year by \$335,066, or approximately 5%. The County's General Fund total expenditures and other financing uses during 2022 were \$110,966 less than budgeted expenditures and other financing uses. Significantly, general government and judicial expenditures were \$38,933 and \$48,985, 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 used \$12,445 of fund balance during the year ended September 30, 2022, ending the year with a restricted fund balance of \$36,937.

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

Commission on Aging Fund

The Commission on Aging fund used \$26,274 of fund balance during the year ended September 30, 2022, ending the year with a restricted fund balance of \$191,621.

ARPA Grant Fund

The ARPA Grant fund received \$1,725,419 during the year in the form of a Federal grant. As of September 30, 2022 \$3,450,837 was reported as unearned revenue and \$16,882 was reported as assigned fund balance.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

At the end of Fiscal Year 2022, the County had invested \$10,645,883 for the primary government, net of accumulated depreciation, in a broad range of capital assets (see table below). Accumulated depreciation was \$9,942,593 for the primary government. Depreciation charges for the fiscal year totaled \$501,243 for the primary government. Additions to capital assets totaled \$388,136 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	Business-type Activities	Total
Land	\$ 5,931,926	\$ 35,000	\$ 5,966,926
Buildings and improvements	3,603,788	120,344	3,724,132
Land improvements	91,817	-	91,817
Machinery and equipment	497,059	365,949	863,008
Capital Assets, net	<u>\$ 10,124,590</u>	<u>\$ 521,293</u>	<u>\$ 10,645,883</u>

Long-term Obligations

At the end of Fiscal Year 2022, the County had net outstanding obligations of \$292,850 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.

	Balance Oct. 1, 2021	Change	Balance Sept. 30, 2022
PRIMARY GOVERNMENT			
Governmental Activities			
Compensated absences	\$ 225,037	\$ 67,813	\$ 292,850
Business-type Activities			
Installment loans	8,748	(8,748)	-
	<u>\$ 233,785</u>	<u>\$ 59,065</u>	<u>\$ 292,850</u>

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

COUNTY ECONOMIC OUTLOOK

One large capital project is expected to continue in FY 2022-2023, notably construction with the Point Betsie Lighthouse. These projects will impact two operational departments, notably the Administrator's office (who provides grant administration) 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 2021-2022 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, 2022

	Primary Government			Component
	Governmental	Business-type	Total	Units
	Activities	Activities		
ASSETS				
Cash and investments	\$ 8,730,267	\$ 6,277,737	\$ 15,008,004	\$ 7,872,497
Cash and investments - restricted	-	-	-	598,279
Receivables				
Accounts, net	331,806	1,039,895	1,371,701	2,556,649
Loans	769,882	-	769,882	-
Taxes	1,256,083	738,811	1,994,894	-
Due from other governmental units	124,671	-	124,671	420,328
Internal balances	(150,500)	150,500	-	-
Prepays	-	-	-	254,051
Inventories	-	-	-	821,067
Capital assets not being depreciated	5,931,926	35,000	5,966,926	2,183,569
Capital assets, net of accumulated depreciation	4,192,664	486,293	4,678,957	38,087,744
Net pension asset	-	-	-	320,029
TOTAL ASSETS	21,186,799	8,728,236	29,915,035	53,114,213
DEFERRED OUTFLOWS OF RESOURCES				
Deferred outflows of resources related to pensions	1,339,660	334,915	1,674,575	1,116,097
Deferred outflows of resources related to OPEB	-	-	-	70,246
TOTAL DEFERRED OUTFLOWS OF RESOURCES	1,339,660	334,915	1,674,575	1,186,343
LIABILITIES				
Accounts payable	514,740	14,899	529,639	1,080,670
Accrued liabilities	344,553	56,945	401,498	404,068
Unearned revenue	3,450,837	-	3,450,837	-
Noncurrent liabilities				
Due within one year				
Current portion of compensated absences	292,850	-	292,850	-
Current portion of long-term debt	-	-	-	564,260
Due in more than one year				
Advance from other governmental units	-	-	-	329,589
Noncurrent portion of compensated absences	-	-	-	234,043
Noncurrent portion of long-term debt	-	-	-	3,459,349
Net pension liability	5,380,358	1,345,089	6,725,447	2,959,774
Net other post-employment benefits liability	-	-	-	170,471
TOTAL LIABILITIES	9,983,338	1,416,933	11,400,271	9,202,224
DEFERRED INFLOWS OF RESOURCES				
Deferred inflows of resources related to pensions	1,099,689	274,922	1,374,611	1,498,863
Deferred inflows of resources related to OPEB	-	-	-	313,940
TOTAL DEFERRED INFLOWS OF RESOURCES	1,099,689	274,922	1,374,611	1,812,803
NET POSITION				
Investment in capital assets	10,124,590	521,293	10,645,883	36,247,704
Restricted				
Public safety	885,914	-	885,914	-
Health and welfare	1,158,987	-	1,158,987	-
Capital projects	16,759	-	16,759	-
Other purposes	943,686	-	943,686	-
Debt service	-	-	-	483,309
Unrestricted	(1,686,504)	6,850,003	5,163,499	6,554,516
TOTAL NET POSITION	\$ 11,443,432	\$ 7,371,296	\$ 18,814,728	\$ 43,285,529

See accompanying notes to financial statements.

**BENZIE COUNTY, MICHIGAN
STATEMENT OF ACTIVITIES
YEAR ENDED SEPTEMBER 30, 2022**

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position			
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total	Component Units
Primary government								
Governmental activities								
General government	\$ 2,191,585	\$ 226,784	\$ 231,360	\$ -	\$ (1,733,441)	\$ -	\$ (1,733,441)	\$ -
Judicial	1,768,688	194,917	300,746	-	(1,273,025)	-	(1,273,025)	-
Public safety	5,828,726	1,425,250	163,170	-	(4,240,306)	-	(4,240,306)	-
Public works	524,179	333,606	14,765	-	(175,808)	-	(175,808)	-
Health and welfare	2,439,339	32,073	100,831	-	(2,306,435)	-	(2,306,435)	-
Community and economic development	222,559	417,755	-	-	195,196	-	195,196	-
Recreation and culture	343,561	1,887	270,961	-	(70,713)	-	(70,713)	-
Total governmental activities	13,318,637	2,632,272	1,081,833	-	(9,604,532)	-	(9,604,532)	-
Business-type activities								
Delinquent Tax Revolving	1,100	253,358	-	-	-	252,258	252,258	-
Emergency Medical Services	2,032,979	1,125,785	1,527	-	-	(905,667)	(905,667)	-
Tax Foreclosures	348,177	415,046	-	-	-	66,869	66,869	-
Other	7,884	4,768	-	-	-	(3,116)	(3,116)	-
Total business-type activities	2,390,140	1,798,957	1,527	-	-	(589,656)	(589,656)	-
Total primary government	\$ 15,708,777	\$ 4,431,229	\$ 1,083,360	\$ -	(9,604,532)	(589,656)	(10,194,188)	-
Component units								
Road Commission	\$ 6,860,905	\$ 1,586,940	\$ 5,068,243	\$ 998,086	-	-	-	792,364
Medical Care Facility	10,729,730	10,213,784	789,800	-	-	-	-	273,854
Benzie Transportation Authority	2,643,567	169,489	1,677,987	98,504	-	-	-	(697,587)
Land Bank Authority	5,417	5,100	7,063	-	-	-	-	6,746
Brownfield Redevelopment Authority	5,335	-	-	-	-	-	-	(5,335)
Economic Development Corporation	598	-	-	-	-	-	-	(598)
Total component units	\$ 20,245,552	\$ 11,975,313	\$ 7,543,093	\$ 1,096,590	-	-	-	369,444
General revenues								
Property taxes					8,398,076	1,100,674	9,498,750	3,028,231
Revenue sharing					362,357	-	362,357	-
Investment earnings (loss)					40,406	(387,270)	(346,864)	56,306
Gain on disposal					-	-	-	194,525
Miscellaneous					204,377	21,753	226,130	58,001
Transfers					400,980	(400,980)	-	-
Total general revenues and transfers					9,406,196	334,177	9,740,373	3,337,063
Change in net position					(198,336)	(255,479)	(453,815)	3,706,507
Net position, beginning of the year					11,641,768	7,626,775	19,268,543	39,579,022
Net position, end of the year					\$ 11,443,432	\$ 7,371,296	\$ 18,814,728	\$ 43,285,529

See accompanying notes to financial statements.

**BENZIE COUNTY, MICHIGAN
GOVERNMENTAL FUNDS
BALANCE SHEET
SEPTEMBER 30, 2022**

		Special	
	General	Jail Operations	Commission on Aging
ASSETS			
Cash and investments	\$ 2,172,754	\$ 97,065	\$ 306,518
Receivables			
Accounts	49,546	12,769	-
Loans	-	-	-
Taxes	1,256,083	-	-
Due from other governmental units	-	-	-
TOTAL ASSETS	\$ 3,478,383	\$ 109,834	\$ 306,518
LIABILITIES			
Accounts payable	\$ 244,846	\$ 30,310	\$ 114,897
Accrued liabilities	268,769	42,587	-
Due to other funds	-	-	-
Unearned revenue	-	-	-
TOTAL LIABILITIES	513,615	72,897	114,897
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue	690,299	-	-
FUND BALANCES			
Nonspendable	-	-	-
Restricted	-	36,937	191,621
Committed	-	-	-
Assigned	-	-	-
Unassigned	2,274,469	-	-
TOTAL FUND BALANCES	2,274,469	36,937	191,621
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 3,478,383	\$ 109,834	\$ 306,518

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>	
\$ 3,467,719	\$ 2,686,211	\$ 8,730,267
-	269,491	331,806
-	769,882	769,882
-	-	1,256,083
-	124,671	124,671
<u>\$ 3,467,719</u>	<u>\$ 3,850,255</u>	<u>\$ 11,212,709</u>
\$ -	\$ 124,687	\$ 514,740
-	33,197	344,553
-	150,500	150,500
<u>3,450,837</u>	<u>-</u>	<u>3,450,837</u>
<u>3,450,837</u>	<u>308,384</u>	<u>4,460,630</u>
-	-	690,299
-	769,882	769,882
-	2,006,906	2,235,464
-	120,982	120,982
16,882	644,101	660,983
-	-	2,274,469
<u>16,882</u>	<u>3,541,871</u>	<u>6,061,780</u>
<u>\$ 3,467,719</u>	<u>\$ 3,850,255</u>	<u>\$ 11,212,709</u>

BENZIE COUNTY, MICHIGAN
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE
SHEET TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2022

Total fund balances - governmental funds \$ 6,061,780

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	\$ 18,761,358	
Accumulated depreciation is	<u>(8,636,768)</u>	
Capital assets, net		10,124,590

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	1,339,660	
Deferred inflows of resources related to pensions	<u>(1,099,689)</u>	
		239,971

Long-term receivables are not available to pay for current period expenditures and are therefore deferred inflows of resources in the funds. 690,299

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	(292,850)	
Net pension liability	<u>(5,380,358)</u>	
		<u>(5,673,208)</u>

Net position of governmental activities \$ 11,443,432

BENZIE COUNTY, MICHIGAN
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES OF GOVERNMENTAL FUNDS
YEAR ENDED SEPTEMBER 30, 2022

		Special	
	General	Jail Operations	Commission on Aging
REVENUES			
Taxes	\$ 5,364,600	\$ 1,259,742	\$ 1,177,310
Licenses and permits	41,642	-	-
Intergovernmental	894,838	40,032	1,691
Charges for services	771,375	37,396	-
Fines and forfeits	1,731	-	-
Investment earnings (loss) and rents	62,693	-	(25,310)
Other	65,917	36,632	-
TOTAL REVENUES	7,202,796	1,373,802	1,153,691
EXPENDITURES			
Current			
General government	1,428,716	-	-
Judicial	1,353,242	-	-
Public safety	1,203,466	1,828,755	-
Public works	20,066	-	-
Health and welfare	523,109	-	1,179,965
Community and economic development	169,044	-	-
Recreation and culture	8,431	-	-
Other	1,878,845	-	-
Capital outlay	-	-	-
TOTAL EXPENDITURES	6,584,919	1,828,755	1,179,965
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	617,877	(454,953)	(26,274)
OTHER FINANCING SOURCES (USES)			
Transfers in	231,293	442,508	-
Transfers out	(834,665)	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(603,372)	442,508	-
NET CHANGE IN FUND BALANCES	14,505	(12,445)	(26,274)
Fund balances, beginning of year	2,259,964	49,382	217,895
Fund balances, end of year	\$ 2,274,469	\$ 36,937	\$ 191,621

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>	
\$ -	\$ 319,094	\$ 8,120,746
-	425,012	466,654
-	451,824	1,388,385
-	1,145,208	1,953,979
-	5,000	6,731
16,882	28,372	82,637
-	150,670	253,219
<u>16,882</u>	<u>2,525,180</u>	<u>12,272,351</u>
-	58,546	1,487,262
-	122,174	1,475,416
-	1,588,151	4,620,372
-	391,001	411,067
-	345,162	2,048,236
-	-	169,044
-	271,791	280,222
-	-	1,878,845
-	341,165	341,165
<u>-</u>	<u>3,117,990</u>	<u>12,711,629</u>
<u>16,882</u>	<u>(592,810)</u>	<u>(439,278)</u>
-	726,305	1,400,106
-	(164,461)	(999,126)
<u>-</u>	<u>561,844</u>	<u>400,980</u>
16,882	(30,966)	(38,298)
<u>-</u>	<u>3,572,837</u>	<u>6,100,078</u>
<u>\$ 16,882</u>	<u>\$ 3,541,871</u>	<u>\$ 6,061,780</u>

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, 2022

Net change in fund balances - total governmental funds \$ (38,298)

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

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	\$	163,136
Depreciation expense		<u>(411,795)</u>

Excess of depreciation expense over capital outlay		(248,659)
--	--	-----------

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:

446,970

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. These

(Increase) in compensated absences		(67,813)
Decrease in net pension liability		424,342
(Decrease) in deferred outflows of resources related to pensions		(157,546)
(Increase) in deferred inflows of resources related to pensions		<u>(557,332)</u>

(358,349)

Change in net position of governmental activities		<u><u>\$ (198,336)</u></u>
--	--	----------------------------

**BENZIE COUNTY, MICHIGAN
PROPRIETARY FUNDS
STATEMENT OF NET POSITION
SEPTEMBER 30, 2022**

	Business-type Activities				
	Delinquent Tax Revolving	Emergency Medical Services	Tax Foreclosures	Nonmajor Enterprise Funds	Total
ASSETS					
Cash and investments	\$ 4,493,773	\$ 1,024,677	\$ 705,698	\$ 53,589	\$ 6,277,737
Receivables					
Accounts, net	-	682,156	357,739	-	1,039,895
Delinquent taxes	738,811	-	-	-	738,811
Due from other funds	150,500	-	-	-	150,500
Capital assets not being depreciated	-	35,000	-	-	35,000
Capital assets, net of accumulated depreciation	-	486,293	-	-	486,293
TOTAL ASSETS	5,383,084	2,228,126	1,063,437	53,589	8,728,236
DEFERRED OUTFLOWS OF RESOURCES					
Deferred outflows of resources related to pensions	-	334,915	-	-	334,915
LIABILITIES					
Accounts payable	-	8,237	6,662	-	14,899
Accrued liabilities	-	56,945	-	-	56,945
Noncurrent liabilities:					
Due in more than one year:					
Net pension liability	-	1,345,089	-	-	1,345,089
TOTAL LIABILITIES	-	1,410,271	6,662	-	1,416,933
DEFERRED INFLOWS OF RESOURCES					
Deferred inflows of resources related to pensions	-	274,922	-	-	274,922
NET POSITION					
Investment in capital assets	-	521,293	-	-	521,293
Unrestricted	5,383,084	356,555	1,056,775	53,589	6,850,003
TOTAL NET POSITION	\$ 5,383,084	\$ 877,848	\$ 1,056,775	\$ 53,589	\$ 7,371,296

See accompanying notes to financial statements.

BENZIE COUNTY, MICHIGAN
PROPRIETARY FUNDS
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
YEAR ENDED SEPTEMBER 30, 2022

	Business-type Activities				
	Delinquent Tax Revolving	Emergency Medical Services	Tax Foreclosures	Nonmajor Enterprise Funds	Total
OPERATING REVENUES					
Charges for services	\$ 80,662	\$ 1,125,785	\$ 415,046	\$ 4,768	\$ 1,626,261
Interest and penalties on taxes	172,696	-	-	-	172,696
Other revenue	-	21,753	-	-	21,753
TOTAL OPERATING REVENUES	253,358	1,147,538	415,046	4,768	1,820,710
OPERATING EXPENSES					
Personnel costs	-	1,543,830	-	-	1,543,830
Contractual services	-	49,882	-	-	49,882
Utilities	-	21,938	-	-	21,938
Repairs and maintenance	-	69,861	-	-	69,861
Insurance	-	62,263	-	-	62,263
Other supplies and expenses	1,100	195,757	348,177	7,884	552,918
Depreciation	-	89,448	-	-	89,448
TOTAL OPERATING EXPENSES	1,100	2,032,979	348,177	7,884	2,390,140
OPERATING INCOME (LOSS)	252,258	(885,441)	66,869	(3,116)	(569,430)
NONOPERATING REVENUES (EXPENSES)					
Property taxes	-	1,100,674	-	-	1,100,674
Intergovernmental	-	1,527	-	-	1,527
Investment earnings (loss)	(314,781)	2	(72,491)	-	(387,270)
TOTAL NONOPERATING REVENUES (EXPENSES)	(314,781)	1,102,203	(72,491)	-	714,931
INCOME (LOSS) BEFORE TRANSFERS	(62,523)	216,762	(5,622)	(3,116)	145,501
Transfers in	14,020	-	-	-	14,020
Transfers out	(385,000)	-	(30,000)	-	(415,000)
CHANGE IN NET POSITION	(433,503)	216,762	(35,622)	(3,116)	(255,479)
Net position, beginning of year	5,816,587	661,086	1,092,397	56,705	7,626,775
Net position, end of year	<u>\$ 5,383,084</u>	<u>\$ 877,848</u>	<u>\$ 1,056,775</u>	<u>\$ 53,589</u>	<u>\$ 7,371,296</u>

See accompanying notes to financial statements.

**BENZIE COUNTY, MICHIGAN
PROPRIETARY FUNDS
STATEMENT OF CASH FLOWS
YEAR ENDED SEPTEMBER 30, 2022**

	Business-type Activities				
	Delinquent Tax Revolving	Emergency Medical Services	Tax Foreclosures	Nonmajor Enterprise Funds	Total
CASH FLOWS FROM OPERATING ACTIVITIES					
Cash receipts from customers	\$ 203,937	\$ 984,788	\$ 57,307	\$ 4,768	\$ 1,250,800
Cash paid to employees	-	(1,081,249)	-	-	(1,081,249)
Cash paid to suppliers	(1,100)	(775,416)	(341,515)	(7,884)	(1,125,915)
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	202,837	(871,877)	(284,208)	(3,116)	(956,364)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES					
Property taxes	-	1,100,674	-	-	1,100,674
Intergovernmental sources	-	1,527	-	-	1,527
Transfers in/(out)	(370,980)	-	(30,000)	-	(400,980)
NET CASH PROVIDED (USED) BY NONCAPITAL FINANCING ACTIVITIES	(370,980)	1,102,201	(30,000)	-	701,221
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Capital purchases	-	(225,000)	-	-	(225,000)
Payments on borrowings	-	(8,748)	-	-	(8,748)
NET CASH USED BY CAPITAL AND RELATED FINANCING ACTIVITIES	-	(233,748)	-	-	(233,748)
CASH FLOWS FROM INVESTING ACTIVITIES					
Investment income	(314,781)	2	(72,491)	-	(387,270)
NET DECREASE IN CASH AND INVESTMENTS	(482,924)	(3,422)	(386,699)	(3,116)	(876,161)
Cash and investments, beginning of year	4,976,697	1,028,099	1,092,397	56,705	7,153,898
Cash and investments, end of year	\$ 4,493,773	\$ 1,024,677	\$ 705,698	\$ 53,589	\$ 6,277,737
Reconciliation of operating income (loss) to net cash provided (used) by operating activities					
Operating income (loss)	\$ 252,258	\$ (885,441)	\$ 66,869	\$ (3,116)	\$ (569,430)
Adjustments to reconcile operating income (loss) to net cash and investments provided (used) by operating activities					
Depreciation	-	89,448	-	-	89,448
(Increase) decrease in:					
Receivables	(26,921)	(162,750)	(357,739)	-	(547,410)
Due from other funds	(22,500)	-	-	-	(22,500)
Deferred outflows of resources related to pensions	-	39,387	-	-	39,387
Increase (decrease) in:					
Accounts payable	-	(3,361)	6,662	-	3,301
Accrued liabilities	-	17,593	-	-	17,593
Net pension liability	-	(106,086)	-	-	(106,086)
Deferred inflows of resources related to pensions	-	139,333	-	-	139,333
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	\$ 202,837	\$ (871,877)	\$ (284,208)	\$ (3,116)	\$ (956,364)

See accompanying notes to financial statements.

**BENZIE COUNTY, MICHIGAN
FIDUCIARY FUNDS
STATEMENT OF FIDUCIARY NET POSITION
SEPTEMBER 30, 2022**

	<u>Custodial Funds</u>
ASSETS	
Cash and investments	<u>\$ 7,094,024</u>
LIABILITIES	
Undistributed tax collections payable	5,054,144
Due to other governmental units	234,473
Due to others	<u>84,368</u>
TOTAL LIABILITIES	<u>5,372,985</u>
NET POSITION	
Restricted for individuals, organizations, and other governmental units	<u><u>\$ 1,721,039</u></u>

See accompanying notes to financial statements.

**BENZIE COUNTY, MICHIGAN
FIDUCIARY FUNDS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
YEAR ENDED SEPTEMBER 30, 2022**

	<u>Custodial Funds</u>
ADDITIONS	
Investment earnings	\$ 3,106
Property tax collections for other governmental units	11,325,015
Collections for other governmental units	7,208,928
Collections for individuals and agencies	<u>415,552</u>
 TOTAL ADDITIONS	 <u>18,952,601</u>
DEDUCTIONS	
Property tax distributions to other governmental units	11,325,015
Distributions to other governmental units	6,886,429
Distributions to individuals and agencies	<u>430,414</u>
 TOTAL DEDUCTIONS	 <u>18,641,858</u>
 NET CHANGE IN FIDUCIARY NET POSITION	 310,743
 Net position, beginning of year	 <u>1,410,296</u>
 Net position, end of year	 <u><u>\$ 1,721,039</u></u>

See accompanying notes to financial statements.

**BENZIE COUNTY, MICHIGAN
COMPONENT UNITS
COMBINING STATEMENT OF NET POSITION
SEPTEMBER 30, 2022**

	Road Commission	Medical Care Facility	Benzie Transportation Authority
ASSETS			
Cash and investments	\$ 2,316,008	\$ 4,234,366	\$ 1,143,732
Cash and investments - restricted	-	598,279	-
Receivables	1,039,128	1,486,776	7,324
Due from other governmental units	-	-	420,328
Prepays and deposits	122,021	114,411	17,619
Inventories	802,215	-	18,852
Capital assets not being depreciated	1,799,861	383,708	-
Capital assets, net of accumulated depreciation	23,215,602	12,531,013	2,341,129
Net pension asset	-	-	320,029
TOTAL ASSETS	29,294,835	19,348,553	4,269,013
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows of resources related to pensions	551,750	490,854	73,493
Deferred outflows of resources related to OPEB	70,246	-	-
TOTAL DEFERRED OUTFLOWS OF RESOURCES	621,996	490,854	73,493
LIABILITIES			
Accounts payable	615,752	411,833	52,866
Accrued liabilities	179,195	145,899	78,974
Noncurrent liabilities			
Due within one year			
Current portion of long-term debt	161,210	403,050	-
Due in more than one year			
Advance from other governmental units	329,589	-	-
Noncurrent portion of compensated absences	84,389	149,654	-
Noncurrent portion of long-term debt	29,788	3,429,561	-
Net pension liability	2,416,408	543,366	-
Net other post-employment benefits liability	170,471	-	-
TOTAL LIABILITIES	3,986,802	5,083,363	131,840
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows of resources related to pensions	463,796	901,949	133,118
Deferred inflows of resources related to OPEB	313,940	-	-
TOTAL DEFERRED INFLOWS OF RESOURCES	777,736	901,949	133,118
NET POSITION			
Net investment in capital assets	24,824,465	9,082,110	2,341,129
Restricted for capital and debt services	-	483,309	-
Unrestricted	327,828	4,288,676	1,736,419
TOTAL NET POSITION	\$ 25,152,293	\$ 13,854,095	\$ 4,077,548

See accompanying notes to financial statements.

Land Bank Authority	Brownfield Redevelopment Authority	Economic Development Corporation	Total
\$ 160,161	\$ 18,230	\$ -	\$ 7,872,497
-	-	-	598,279
23,421	-	-	2,556,649
-	-	-	420,328
-	-	-	254,051
-	-	-	821,067
-	-	-	2,183,569
-	-	-	38,087,744
-	-	-	320,029
183,582	18,230	-	53,114,213
-	-	-	1,116,097
-	-	-	70,246
-	-	-	1,186,343
-	219	-	1,080,670
-	-	-	404,068
-	-	-	564,260
-	-	-	329,589
-	-	-	234,043
-	-	-	3,459,349
-	-	-	2,959,774
-	-	-	170,471
-	219	-	9,202,224
-	-	-	1,498,863
-	-	-	313,940
-	-	-	1,812,803
-	-	-	36,247,704
-	-	-	483,309
183,582	18,011	-	6,554,516
\$ 183,582	\$ 18,011	\$ -	\$ 43,285,529

**BENZIE COUNTY, MICHIGAN
COMPONENT UNITS
COMBINING STATEMENT OF ACTIVITIES
YEAR ENDED SEPTEMBER 30, 2022**

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	\$ 6,860,905	\$ 1,586,940	\$ 5,068,243	\$ 998,086	\$ 792,364	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 792,364
Medical Care Facility	10,729,730	10,213,784	789,800	-	-	273,854	-	-	-	-	273,854
Benzie Transportation Authority	2,643,567	169,489	1,677,987	98,504	-	-	(697,587)	-	-	-	(697,587)
Land Bank Authority	5,417	5,100	7,063	-	-	-	-	6,746	-	-	6,746
Brownfield Redevelopment Authority	5,335	-	-	-	-	-	-	-	(5,335)	-	(5,335)
Economic Development Corporation	598	-	-	-	-	-	-	-	-	(598)	(598)
Total component units	\$ 20,245,552	\$ 11,975,313	\$ 7,543,093	\$ 1,096,590	792,364	273,854	(697,587)	6,746	(5,335)	(598)	369,444
General revenues											
Property taxes					1,190,424	1,145,064	688,464	2,681	1,598	-	3,028,231
Investment earnings					16,270	32,418	7,618	-	-	-	56,306
Gain on disposal					194,525	-	-	-	-	-	194,525
Miscellaneous					-	-	58,001	-	-	-	58,001
Total general revenues					1,401,219	1,177,482	754,083	2,681	1,598	-	3,337,063
Change in net position					2,193,583	1,451,336	56,496	9,427	(3,737)	(598)	3,706,507
Net position, beginning of year					22,958,710	12,402,759	4,021,052	174,155	21,748	598	39,579,022
Net position, end of year					\$ 25,152,293	\$ 13,854,095	\$ 4,077,548	\$ 183,582	\$ 18,011	\$ -	\$ 43,285,529

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, 2022, 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, 2022, was \$262,513. 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 Fund* 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 \$1,000 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 - Bridges	12-30 years
Infrastructure - Roads	8-20 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, 2022, 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 nonspendable, 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.

Use of Estimates

The preparation of basic financial statements, in conformity with GAAP, requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, deferred inflows and outflows of resources and disclosure of contingent assets and liabilities at the date of the basic financial statements and reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

BENZIE COUNTY, MICHIGAN
NOTES TO FINANCIAL STATEMENTS

NOTE 2 - DEPOSITS AND INVESTMENTS

As of September 30, 2022, 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, 2022, \$17,313,535 of the County's bank balance of \$19,748,561 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 \$19,521,915. The County had \$3,829 of imprest cash at September 30, 2022.

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.

Investment Type	Fair Value	Weighted Average Maturity (Years)
PRIMARY GOVERNMENT		
Municipal bonds	\$ 1,422,718	6.9392
Michigan CLASS Investment Pool	5,916,425	0.0767
Mortgage backed securities	264,612	3.4110
	7,603,755	
COMPONENT UNITS		
Michigan CLASS Investment Pool	3,340,713	0.0767
FIDUCIARY FUNDS		
Michigan CLASS Investment Pool	102,592	0.0767
	\$ 11,047,060	
Total fair value		
Portfolio weighted average maturity		1.0404

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, 2022, 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)	\$ 391,708	AA-
Municipal bonds (Wayne State Univ., MI)	456,072	A+
Municipal bonds (MI State Strategic Fund)	206,844	AA2
Municipal bonds (MI Finance Authority)	368,094	AA-
Michigan CLASS Investment Pool	5,916,425	AAAm
Mortgage backed securities	<u>264,612</u>	AA+
	7,603,755	
COMPONENT UNITS		
Michigan CLASS Investment Pool	3,340,713	AAAm
FIDUCIARY FUNDS		
Michigan CLASS Investment Pool	<u>102,592</u>	AAAm
Total fair value	<u><u>\$ 11,047,060</u></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, 2022, the carrying amounts and fair values for each investment type are as follows:

Investment Type	Level 1	Level 2	Level 3	Total
PRIMARY GOVERNMENT				
Municipal bonds	\$ -	\$ 1,422,718	\$ -	\$ 1,422,718
Mortgage backed securities	-	264,612	-	264,612
Total primary government	<u>\$ -</u>	<u>\$ 1,687,330</u>	<u>\$ -</u>	<u>\$ 1,687,330</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, 2022, the fair value, unfunded commitments, and redemption rules of those investments are as follows:

Investment Type	Fair Value	Unfunded Commitments	Redemption Frequency, if Eligible	Redemption Notice Period
PRIMARY GOVERNMENT				
Michigan CLASS Investment Pool	\$ 5,916,425	\$ -	No restrictions	None
COMPONENT UNITS				
Michigan CLASS Investment Pool	3,340,713	-	No restrictions	None
FIDUCIARY FUNDS				
Michigan CLASS Investment Pool	<u>102,592</u>	<u>-</u>	No restrictions	None
Total investments at NAV	<u>\$ 9,359,730</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, 2022:

	<u>Primary Government</u>	<u>Component Units</u>	<u>Fiduciary Funds</u>	<u>Reporting Entity</u>
Cash and investments	\$ 15,008,004	\$ 7,872,497	\$ 7,094,024	\$ 29,974,525
Restricted cash and investments	<u>-</u>	<u>598,279</u>	<u>-</u>	<u>598,279</u>
	<u>\$ 15,008,004</u>	<u>\$ 8,470,776</u>	<u>\$ 7,094,024</u>	<u>\$ 30,572,804</u>

NOTE 3 - INTERFUND RECEIVABLES AND PAYABLES

The following schedule details primary government interfund receivables and payables at September 30, 2022:

Due to Delinquent Tax Revolving Fund from:	
Nonmajor governmental funds	<u>\$ 150,500</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	\$ 85,000
Tax Foreclosures Fund	30,000
Nonmajor governmental funds	<u>116,293</u>
	<u>\$ 231,293</u>
Transfers to Jail Operations Fund from:	
General Fund	<u>\$ 442,508</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	\$ 378,137
Delinquent Tax Revolving Fund	300,000
Nonmajor governmental funds	<u>48,168</u>
	<u><u>\$ 726,305</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, 2022, was as follows:

PRIMARY GOVERNMENT

	Restated Balance Oct. 1, 2021	Additions	Deletions	Balance Sept. 30, 2022
Governmental Activities				
Capital assets not being depreciated				
Land	<u>\$ 5,931,926</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,931,926</u>
Capital assets being depreciated				
Buildings and improvements	9,018,448	14,805	-	9,033,253
Land improvements	161,039	-	-	161,039
Machinery and equipment	<u>3,486,809</u>	<u>148,331</u>	<u>-</u>	<u>3,635,140</u>
Subtotal	<u>12,666,296</u>	<u>163,136</u>	<u>-</u>	<u>12,829,432</u>
Less accumulated depreciation for:				
Buildings and improvements	(5,185,285)	(244,180)	-	(5,429,465)
Land improvements	(58,487)	(10,735)	-	(69,222)
Machinery and equipment	<u>(2,981,201)</u>	<u>(156,880)</u>	<u>-</u>	<u>(3,138,081)</u>
Subtotal	<u>(8,224,973)</u>	<u>(411,795)</u>	<u>-</u>	<u>(8,636,768)</u>
Net capital assets being depreciated	<u>4,441,323</u>	<u>(248,659)</u>	<u>-</u>	<u>4,192,664</u>
Capital assets, net	<u><u>\$ 10,373,249</u></u>	<u><u>\$ (248,659)</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 10,124,590</u></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	\$ 160,077
Public safety	240,143
Public works	4,634
Health and welfare	2,500
Recreation and culture	<u>4,441</u>
Total depreciation expense	<u><u>\$ 411,795</u></u>

	Balance Oct. 1, 2021	Additions	Deletions	Balance Sept. 30, 2022
Business-type Activities				
Capital assets not being depreciated				
Land	\$ 35,000	\$ -	\$ -	\$ 35,000
Capital assets being depreciated				
Buildings and improvements	222,823	-	-	222,823
Machinery and equipment	<u>1,344,295</u>	<u>225,000</u>	<u>-</u>	<u>1,569,295</u>
Subtotal	<u>1,567,118</u>	<u>225,000</u>	<u>-</u>	<u>1,792,118</u>
Less accumulated depreciation for:				
Buildings and improvements	(96,620)	(5,859)	-	(102,479)
Machinery and equipment	<u>(1,119,757)</u>	<u>(83,589)</u>	<u>-</u>	<u>(1,203,346)</u>
Subtotal	<u>(1,216,377)</u>	<u>(89,448)</u>	<u>-</u>	<u>(1,305,825)</u>
Net capital assets being depreciated	<u>350,741</u>	<u>135,552</u>	<u>-</u>	<u>486,293</u>
Capital assets, net	<u><u>\$ 385,741</u></u>	<u><u>\$ 135,552</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 521,293</u></u>

Depreciation expense of \$89,448 was reported in the Emergency Medical Services fund.

BENZIE COUNTY, MICHIGAN
NOTES TO FINANCIAL STATEMENTS

NOTE 5 - CAPITAL ASSETS (continued)

COMPONENT UNITS

	Balance Oct. 1, 2021	Additions	Deletions	Balance Sept. 30, 2022
Road Commission				
Capital assets not being depreciated				
Land	\$ 12,708	\$ 100,000	\$ -	\$ 112,708
Land improvements	1,687,153	-	-	1,687,153
Subtotal	1,699,861	100,000	-	1,799,861
Capital assets being depreciated				
Buildings	1,356,346	-	-	1,356,346
Road equipment	7,852,581	1,168,320	(571,100)	8,449,801
Shop equipment	166,256	95,319	-	261,575
Office equipment	67,719	-	-	67,719
Engineer equipment	39,345	-	-	39,345
Yard and storage	443,174	-	-	443,174
Infrastructure	27,241,948	2,957,293	-	30,199,241
Subtotal	37,167,369	4,220,932	(571,100)	40,817,201
Less accumulated depreciation for:				
Buildings	(1,129,143)	(28,588)	-	(1,157,731)
Road equipment	(6,087,979)	(657,238)	557,340	(6,187,877)
Shop equipment	(153,949)	(7,310)	-	(161,259)
Office equipment	(42,610)	(4,409)	-	(47,019)
Engineer equipment	(39,345)	-	-	(39,345)
Yard and storage	(275,561)	(11,755)	-	(287,316)
Infrastructure	(8,360,197)	(1,360,855)	-	(9,721,052)
Subtotal	(16,088,784)	(2,070,155)	557,340	(17,601,599)
Net capital assets being depreciated	21,078,585	2,150,777	(13,760)	23,215,602
Capital assets, net	<u>\$ 22,778,446</u>	<u>\$ 2,250,777</u>	<u>\$ (13,760)</u>	<u>\$ 25,015,463</u>

BENZIE COUNTY, MICHIGAN
NOTES TO FINANCIAL STATEMENTS

NOTE 5 - CAPITAL ASSETS (continued)

COMPONENT UNITS (continued)

	Balance Oct. 1, 2021	Additions/ Reclassifications	Deletions/ Reclassifications	Balance Sept. 30, 2022
Medical Care Facility				
Capital assets not being depreciated				
Land	\$ 12,424	\$ -	\$ -	\$ 12,424
Construction in progress	-	551,684	(180,400)	371,284
Subtotal	12,424	551,684	(180,400)	383,708
Capital assets being depreciated				
Buildings and improvements	15,627,101	235,351	(209,225)	15,653,227
Land improvements	154,293	104,620	(12,027)	246,886
Fixed equipment	1,961,709	30,697	(129,276)	1,863,130
Subtotal	17,743,103	370,668	(350,528)	17,763,243
Less accumulated depreciation for:				
Buildings and improvements	(3,699,843)	(590,827)	85,312	(4,205,358)
Land improvements	(50,319)	(10,729)	10,875	(50,173)
Fixed equipment	(980,052)	(121,781)	125,134	(976,699)
Subtotal	(4,730,214)	(723,337)	221,321	(5,232,230)
Net capital assets being depreciated	13,012,889	(352,669)	(129,207)	12,531,013
Capital assets, net	<u>\$ 13,025,313</u>	<u>\$ 199,015</u>	<u>\$ (309,607)</u>	<u>\$ 12,914,721</u>
Transportation Authority				
Capital assets being depreciated				
Building and improvements	\$ 2,210,053	\$ -	\$ -	\$ 2,210,053
Vehicles	2,061,081	62,844	-	2,123,925
Shop equipment	181,672	-	-	181,672
Office equipment	264,001	-	-	264,001
Subtotal	4,716,807	62,844	-	4,779,651
Less accumulated depreciation	(2,012,426)	(426,096)	-	(2,438,522)
Capital assets, net	<u>\$ 2,704,381</u>	<u>\$ (363,252)</u>	<u>\$ -</u>	<u>\$ 2,341,129</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, 2022.

	Balance Oct. 1, 2021	Additions	Deletions	Balance Sept. 30, 2022	Amounts Due Within One Year
PRIMARY GOVERNMENT					
Governmental Activities					
Other long-term obligations					
Compensated absences	\$ 225,037	\$ 450,930	\$ (383,117)	\$ 292,850	\$ 292,850
Business-Type Activities					
Direct borrowings/placements					
Installment loans	8,748	-	(8,748)	-	-
TOTAL PRIMARY GOVERNMENT	233,785	450,930	(391,865)	292,850	292,850
COMPONENT UNITS					
Road Commission					
Direct borrowings/placements					
Installment loans	228,776	-	(37,778)	190,998	161,210
Other long-term obligations					
Compensated absences	88,831	135,715	(140,157)	84,389	-
Medical Care Facility					
Bonded debt					
2020 Capital Improvement Refunding Bond	3,620,000	-	(315,000)	3,305,000	335,000
Bond premium	595,661	-	(68,050)	527,611	68,050
Total bonded debt	4,215,661	-	(383,050)	3,832,611	403,050
Other long-term obligations					
Compensated absences	230,104	-	(80,450)	149,654	-
TOTAL COMPONENT UNITS	4,763,372	135,715	(641,435)	4,257,652	564,260
TOTAL REPORTING ENTITY	\$ 4,997,157	\$ 586,645	\$ (1,033,300)	\$ 4,550,502	\$ 857,110

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

PRIMARY GOVERNMENT

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 \$292,850 for vacation and sick, at September 30, 2022, and has been recorded as a current liability in the government-wide financial statements under the governmental activities column based on management's estimate.

BENZIE COUNTY, MICHIGAN
NOTES TO FINANCIAL STATEMENTS

NOTE 6 - LONG-TERM OBLIGATIONS (continued)

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 \$335,000 to \$490,000 through September 1, 2030, with interest ranging from 2.00% to 5.00%, payable semi-annually.

\$ 3,305,000

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 \$149,654 at September 30, 2022.

COMPONENT UNIT - ROAD COMMISSION

Installment Loans

Installment payable to CAT Financial Services, 3.49% interest rate, payable in monthly installments of \$2,875, secured by equipment.

\$ 151,622

Installment payable to CAT Financial Services, 4.84% interest rate, payable in monthly installments of \$943, secured by equipment.

39,376

\$ 190,998

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 \$84,389 for vacation and sick, at September 30, 2022.

BENZIE COUNTY, MICHIGAN
NOTES TO FINANCIAL STATEMENTS

NOTE 6 - LONG-TERM OBLIGATIONS (continued)

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,	Component Units			
	Medical Care Facility		Road Commission	
	Bonds Payable		Direct Borrowings/Placements	
	Principal	Interest	Principal	Interest
2023	\$ 335,000	\$ 131,050	\$ 161,210	\$ 5,805
2024	360,000	114,300	29,788	541
2025	385,000	96,300	-	-
2026	405,000	80,900	-	-
2027	420,000	72,800	-	-
2028-2030	1,400,000	114,000	-	-
	<u>\$ 3,305,000</u>	<u>\$ 609,350</u>	<u>\$ 190,998</u>	<u>\$ 6,346</u>

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 2021 and Summer 2022 ad valorem taxes were levied and collectible on December 1, 2021 and July 1, 2022, 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 2021 and Summer 2022 tax levies have been recognized as revenue in the current fiscal year. The 2021 and 2022 taxable value of Benzie County amounted to \$1,422,610,214 and \$1,517,581,461 respectively, on which ad valorem taxes levied for County general operating purposes consisted of 3.3378 mills for Summer 2022. Benzie County has levied 0.7743 mills for ambulance operations, 0.1222 mills for conservation district operations, 0.8862 mills for jail operations, 0.3531 mills for Medical Care Facility operations, 0.4500 mills for Medical Care Facility debt service, 0.0964 mills for TNT Officer, 0.9791 mills for roads, 0.8283 mills for Commission on Aging, 0.1761 mills for school resource officer, and 0.0400 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, 2022. 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.

BENZIE COUNTY, MICHIGAN
NOTES TO FINANCIAL STATEMENTS

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 by 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.

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

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

NOTE 8 - EMPLOYEE RETIREMENT SYSTEMS (continued)

Defined Benefit Pension Plan (continued)

PRIMARY GOVERNMENT (continued)

Benefits Provided (continued)

	Courthouse Employees	EMS Union	COAM	Sheriff after 10/01/11	COAM after 10/01/11
Open or closed to new hires	Closed	Closed	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

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, 2021, valuation date, the following employees were covered by the benefit terms:

Inactive plan members or beneficiaries currently receiving benefits	98
Inactive plan members entitled to but not yet receiving benefits	89
Active members	68
	<hr/>
	255
	<hr/> <hr/>

BENZIE COUNTY, MICHIGAN
NOTES TO FINANCIAL STATEMENTS

NOTE 8 - EMPLOYEE RETIREMENT SYSTEMS (continued)

Defined Benefit Pension Plan (continued)

PRIMARY GOVERNMENT (continued)

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, 2022, there were no amount outstanding by the County for contributions to the pension plan required for the year ended September 30, 2022.

Net Pension Liability

The County's net pension liability reported at September 30, 2022 was determined using a measure of the total pension liability and the pension net position as of December 31, 2021. The December 31, 2021 total pension liability was determined by an actuarial valuation as of that date.

Changes in the net pension liability during the measurement year were as follows:

Changes in Net Pension Liability	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a)-(b)
Balances at December 31, 2020	\$ 22,756,652	\$ 15,500,777	\$ 7,255,875
Changes for the year			
Service cost	413,384	-	413,384
Interest on total pension liability	1,695,567	-	1,695,567
Difference between expected and actual experience	(143,997)	-	(143,997)
Changes in assumptions	933,407	-	933,407
Employer contributions	-	1,065,571	(1,065,571)
Employee contributions	-	281,338	(281,338)
Net investment income	-	2,106,798	(2,106,798)
Benefit payments, including employee refunds	(1,306,502)	(1,306,502)	-
Administrative expense	-	(24,918)	24,918
Net changes	1,591,859	2,122,287	(530,428)
Balances at December 31, 2021	\$ 24,348,511	\$ 17,623,064	\$ 6,725,447

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, 2022, the County recognized pension expense of \$1,303,698. 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	\$ 168,697	\$ 95,998
Differences in assumptions	876,245	-
Net difference between projected and actual earnings on pension plan investments	-	1,278,613
Contributions subsequent to the measurement date*	<u>629,633</u>	<u>-</u>
Total	<u>\$ 1,674,575</u>	<u>\$ 1,374,611</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, 2023.

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>
2023	\$ 477,355
2024	(247,481)
2025	(373,913)
2026	(185,630)

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, 2021 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: 7.00%, net of investment expenses, including inflation.

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

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

The actuarial assumptions used in the valuation were based on the results of the 2014-2018 Five-Year Experience Study.

Discount Rate

The discount rate used to measure the total pension liability is 7.25%. The projection of cash flows used to determine the discount rate assumes that employer and employee contributions will be made at the rates agreed upon for employees and the actuarially determined rates for employers.

Change in Assumptions

The actuarial assumptions were changed during the year as follows:

Discount rate was lowered from 7.60% to 7.25%.

Investment rate of return was lowered from 7.35% to 7.00%.

BENZIE COUNTY, MICHIGAN
NOTES TO FINANCIAL STATEMENTS

NOTE 8 - EMPLOYEE RETIREMENT SYSTEMS (continued)

Defined Benefit Pension Plan (continued)

PRIMARY GOVERNMENT (continued)

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.

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%	4.50%	2.70%
Global Fixed Income	20.00%	2.00%	0.40%
Private Investments	20.00%	7.00%	1.40%
	<u>100.00%</u>		4.50%
	Inflation		2.50%
	Administrative expenses netted above		<u>0.25%</u>
	Investment rate of return		<u>7.25%</u>

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

The following presents the net pension liability of the County, calculated using the discount rate of 7.25%, as well as what the County's net pension liability would be using a discount rate that is 1% lower (6.25%) or 1% higher (8.25%) than the current rate.

	1% Decrease	Current Discount Rate	1% Increase
Net pension liability	<u>\$ 9,755,013</u>	<u>\$ 6,725,447</u>	<u>\$ 4,208,649</u>

BENZIE COUNTY, MICHIGAN
NOTES TO FINANCIAL STATEMENTS

NOTE 8 - EMPLOYEE RETIREMENT SYSTEMS (continued)

Defined Benefit Pension Plan (continued)

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.

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 \$33,061 for the year ended September 30, 2022.

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.

BENZIE COUNTY, MICHIGAN
NOTES TO FINANCIAL STATEMENTS

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.

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.

BENZIE COUNTY, MICHIGAN
NOTES TO 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.

The following are the various net position restrictions as of September 30, 2022:

PRIMARY GOVERNMENT	
Governmental Activities	
Restricted	
Public safety	
Seasonal road patrol	\$ 42,221
Marine patrol	3,927
Snowmobile patrol	12,624
School resource officer	123,439
Jail operations	36,937
Homeland security	1,630
911 emergency service	551,809
Building department	92,810
Dispatcher training	16,245
Local corrections officer training	2,500
Sheriff forfeiture	1
Benzie criminal justice system	<u>1,771</u>
Total public safety	<u>885,914</u>
Health and welfare	
Veteran activities	21,541
Aging activities	191,621
Housing activities	795,156
Child Care	94,164
Soldiers' relief	<u>56,505</u>
Total health and welfare	<u>1,158,987</u>
Other purposes	
Remonumentation	22,963
Clerk	75,143
Building authority	5,144
CARES Act	255,412
Friend of the court	92,678
Light house	11,039
Betsy Valley trail	5,478
GIS Information System	9,911
Register of Deeds	119,516
Law library	4,730
Family court	54,913
Indigent defense	494
Juvenile justice	158
Solid waste/recycling	236,275
Soil erosion	<u>49,832</u>
Total other purposes	<u>943,686</u>
Capital projects	<u>16,759</u>
TOTAL PRIMARY GOVERNMENT	<u>\$ 3,005,346</u>
COMPONENT UNITS	
Medical Care Facility	
Restricted	
Debt service	<u>\$ 483,309</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, 2022:

	General Fund	Jail Operations	Commission on Aging	ARPA Grant	Nonmajor Governmental Funds	Total
Fund balances						
Nonspendable						
Loans receivable	\$ -	\$ -	\$ -	\$ -	\$ 769,882	\$ 769,882
Restricted						
General government						
Remonumentation	-	-	-	-	22,963	22,963
Clerk	-	-	-	-	75,143	75,143
Building authority	-	-	-	-	5,144	5,144
CARES Act	-	-	-	-	255,412	255,412
GIS Information System	-	-	-	-	9,911	9,911
Register of Deeds	-	-	-	-	119,516	119,516
Judicial						
Friend of the court	-	-	-	-	92,678	92,678
Law library	-	-	-	-	4,730	4,730
Family court	-	-	-	-	54,913	54,913
Indigent defense	-	-	-	-	494	494
Juvenile justice	-	-	-	-	158	158
Public safety						
Seasonal road patrol	-	-	-	-	42,221	42,221
Marine patrol	-	-	-	-	3,927	3,927
Snowmobile patrol	-	-	-	-	12,624	12,624
School resource officer	-	-	-	-	123,439	123,439
Jail operations	-	36,937	-	-	-	36,937
Homeland security	-	-	-	-	1,630	1,630
911 emergency service	-	-	-	-	551,809	551,809
Building department	-	-	-	-	92,810	92,810
Dispatcher training	-	-	-	-	16,245	16,245
Local corrections officer training	-	-	-	-	2,500	2,500
Sheriff forfeiture	-	-	-	-	1	1
Benzie criminal justice system	-	-	-	-	1,771	1,771
Public Works						
Solid Waste/Recycling	-	-	-	-	236,275	236,275
Soil Erosion	-	-	-	-	49,832	49,832
Health and welfare						
Veteran activities	-	-	-	-	21,541	21,541
Aging activities	-	-	191,621	-	-	191,621
Housing activities	-	-	-	-	25,274	25,274
Child Care - DHS	-	-	-	-	94,164	94,164
Soldiers' relief	-	-	-	-	56,505	56,505
Recreation and culture						
Betsy Valley Trail Management	-	-	-	-	5,478	5,478
Light house	-	-	-	-	11,039	11,039
Capital projects	-	-	-	-	16,759	16,759
Committed						
TNT Officer	-	-	-	-	36,077	36,077
Equipment replacement	-	-	-	-	84,905	84,905
Assigned						
Sheriff's K-9	-	-	-	-	44,699	44,699
Benzie Co. Sheriff Reserve's	-	-	-	-	12	12
Benzie Co. Dive Team	-	-	-	-	1,208	1,208
Benzie Co. Kids	-	-	-	-	5,582	5,582
Parks and Recreation Ice Rink	-	-	-	-	4,292	4,292
Animal control	-	-	-	-	67,501	67,501
Debt service	-	-	-	-	171,371	171,371
Capital projects	-	-	-	-	349,436	349,436
ARPA projects	-	-	-	16,882	-	16,882
Unassigned	2,274,469	-	-	-	-	2,274,469
TOTAL FUND BALANCES	\$ 2,274,469	\$ 36,937	\$ 191,621	\$ 16,882	\$ 3,541,871	\$ 6,061,780

BENZIE COUNTY, MICHIGAN
NOTES TO FINANCIAL STATEMENTS

NOTE 14 - CHANGE IN ACCOUNTING PRINCIPLE

For the year ended September 30, 2022, the County implemented Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases*, which was issued in June 2017. The objective of this Statement is to increase the usefulness of governments' 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 financing of the right to use the underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities.

There was no material impact on the County's financial statement after the adoption of GASB Statement No. 87.

NOTE 15 - UPCOMING ACCOUNTING PRONOUNCEMENTS

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.

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.

In June 2022, the GASB issued Statement No. 100, *Accounting Changes and Error Corrections - an amendment of GASB Statement No. 62*. This Statement prescribes the accounting and financial reporting for (1) each type of accounting change and (2) error corrections. This Statement requires that (a) changes in accounting principles and error corrections be reported retroactively by restating prior period, (b) changes to or within the financial reporting entity be reported by adjusting beginning balances of the current period, and (c) changes in accounting estimates be reported prospectively by recognizing the change in the current period. The County is currently evaluating the impact this standard will have on the financial statements when adopted during the 2024 fiscal year.

BENZIE COUNTY, MICHIGAN
NOTES TO FINANCIAL STATEMENTS

NOTE 15 - UPCOMING ACCOUNTING PRONOUNCEMENTS (continued)

In June 2022, the GASB issued Statement No. 101, *Compensated Absences*. This Statement requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. A liability should be recognized for leave that has not been used if (a) the leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. This Statement also establishes guidance for measuring a liability for leave that has not been used, generally using an employee's pay rate as of the date of the financial statements. The County is currently evaluating the impact this standard will have on the financial statements when adopted during the 2025 fiscal year.

REQUIRED SUPPLEMENTARY INFORMATION

**BENZIE COUNTY, MICHIGAN
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
YEAR ENDED SEPTEMBER 30, 2022**

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Amended	Actual	
REVENUES				
Taxes and penalties	\$ 5,033,261	\$ 5,073,261	\$ 5,364,600	\$ 291,339
Licenses and permits	39,100	39,100	41,642	2,542
Intergovernmental - Federal/State	875,291	900,051	894,838	(5,213)
Charges for services	724,525	743,500	771,375	27,875
Fines and forfeits	4,700	4,700	1,731	(2,969)
Investment earnings and rents	50,000	50,000	62,693	12,693
Other	46,000	94,070	65,917	(28,153)
TOTAL REVENUES	6,772,877	6,904,682	7,202,796	298,114
EXPENDITURES				
Current				
General government				
Board of Commissioners	101,250	82,982	84,446	(1,464)
Administrator	207,300	241,760	236,749	5,011
Clerk	252,084	241,684	219,970	21,714
Treasurer	173,690	176,205	169,919	6,286
Equalization	165,078	163,056	156,451	6,605
Cooperative extension	55,638	55,543	51,603	3,940
Elections	36,645	14,692	14,277	415
Building and grounds	213,949	236,484	237,433	(949)
Technology support	37,400	41,401	45,343	(3,942)
Central services	50,050	70,387	70,062	325
Surveyor	2,000	1,645	1,630	15
Legal and contracted services	159,500	141,810	140,833	977
Total general government	1,454,584	1,467,649	1,428,716	38,933
Judicial				
Circuit court	361,862	359,636	328,262	31,374
District court	519,578	516,724	511,853	4,871
Friend of the court	160,036	166,969	166,769	200
Juvenile division	56,277	42,269	33,497	8,772
Prosecuting attorney	317,674	316,629	312,861	3,768
Total judicial	1,415,427	1,402,227	1,353,242	48,985
Public safety				
Sheriff	1,035,740	1,005,901	1,040,797	(34,896)
Sheriff secondary road patrol	80,290	72,521	71,872	649
Zero tolerance	51,641	49,431	51,081	(1,650)
Emergency management	53,995	39,125	39,716	(591)
Total public safety	1,221,666	1,166,978	1,203,466	(36,488)

**BENZIE COUNTY, MICHIGAN
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE (continued)
YEAR ENDED SEPTEMBER 30, 2022**

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Amended	Actual	
EXPENDITURES (continued)				
Current (continued)				
Public works				
Drain commission	\$ 11,850	\$ 9,414	\$ 8,066	\$ 1,348
Airport authority	12,000	12,000	12,000	-
Total public works	23,850	21,414	20,066	1,348
Health and welfare				
Health department	131,248	262,518	262,513	5
Department of Human Services	1,300	2,269	2,269	-
Medical examiner	70,000	80,659	80,659	-
Mental health board	174,273	177,668	177,668	-
Total health and welfare	376,821	523,114	523,109	5
Community and economic development				
Register of deeds	169,988	169,235	169,044	191
Recreation and culture				
Parks and recreation	20,850	8,580	8,431	149
Other				
Medical insurance	726,650	781,693	782,435	(742)
Unemployment insurance	7,500	5,500	2,737	2,763
Worker's comp insurance	46,000	46,000	42,371	3,629
Insurance and bonds	156,000	190,897	190,881	16
Social security	185,000	191,555	198,886	(7,331)
Retirement benefits	475,000	598,511	599,464	(953)
Intergovernmental cooperation	53,125	59,465	59,458	7
Other	152,500	21,255	2,613	18,642
Total other	1,801,775	1,894,876	1,878,845	16,031
TOTAL EXPENDITURES	6,484,961	6,654,073	6,584,919	69,154
EXCESS OF REVENUES OVER EXPENDITURES	287,916	250,609	617,877	367,268

**BENZIE COUNTY, MICHIGAN
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE (continued)
YEAR ENDED SEPTEMBER 30, 2022**

	<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	\$ 141,000	\$ 259,017	\$ 231,293	\$ (27,724)
Transfers out	<u>(710,523)</u>	<u>(876,477)</u>	<u>(834,665)</u>	<u>41,812</u>
 TOTAL OTHER FINANCING SOURCES (USES)	 <u>(569,523)</u>	 <u>(617,460)</u>	 <u>(603,372)</u>	 <u>14,088</u>
 NET CHANGE IN FUND BALANCE	 (281,607)	 (366,851)	 14,505	 381,356
 Fund balance, beginning of year	 <u>2,259,964</u>	 <u>2,259,964</u>	 <u>2,259,964</u>	 <u>-</u>
 Fund balance, end of year	 <u>\$ 1,978,357</u>	 <u>\$ 1,893,113</u>	 <u>\$ 2,274,469</u>	 <u>\$ 381,356</u>

**BENZIE COUNTY, MICHIGAN
JAIL OPERATIONS FUND
BUDGETARY COMPARISON SCHEDULE
YEAR ENDED SEPTEMBER 30, 2022**

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
REVENUES				
Taxes	\$ 1,264,397	\$ 1,264,397	\$ 1,259,742	\$ (4,655)
Intergovernmental	27,563	27,563	40,032	12,469
Charges for services	58,300	58,300	37,396	(20,904)
Other	15,082	15,082	36,632	21,550
TOTAL REVENUES	1,365,342	1,365,342	1,373,802	8,460
EXPENDITURES				
Current				
Public safety	1,751,796	1,813,850	1,828,755	(14,905)
EXCESS OF REVENUES (UNDER) EXPENDITURES	(386,454)	(448,508)	(454,953)	(6,445)
OTHER FINANCING SOURCES				
Transfer in	386,454	442,508	442,508	-
NET CHANGE IN FUND BALANCE	-	(6,000)	(12,445)	(6,445)
Fund balance, beginning of year	49,382	49,382	49,382	-
Fund balance, end of year	\$ 49,382	\$ 43,382	\$ 36,937	\$ (6,445)

**BENZIE COUNTY, MICHIGAN
COMMISSION ON AGING FUND
BUDGETARY COMPARISON SCHEDULE
YEAR ENDED SEPTEMBER 30, 2022**

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
Taxes	\$ 1,178,348	\$ 1,196,792	\$ 1,177,310	\$ (19,482)
Intergovernmental	-	-	1,691	1,691
Investment earnings (loss) and rents	-	-	(25,310)	(25,310)
TOTAL REVENUES	<u>1,178,348</u>	<u>1,196,792</u>	<u>1,153,691</u>	<u>(43,101)</u>
EXPENDITURES				
Current				
Health and welfare	<u>1,161,054</u>	<u>1,179,498</u>	<u>1,179,965</u>	<u>(467)</u>
NET CHANGE IN FUND BALANCE	17,294	17,294	(26,274)	(43,568)
Fund balance, beginning of year	<u>217,895</u>	<u>217,895</u>	<u>217,895</u>	<u>-</u>
Fund balance, end of year	<u>\$ 235,189</u>	<u>\$ 235,189</u>	<u>\$ 191,621</u>	<u>\$ (43,568)</u>

**BENZIE COUNTY, MICHIGAN
ARPA GRANT FUND
BUDGETARY COMPARISON SCHEDULE
YEAR ENDED SEPTEMBER 30, 2022**

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
Interest	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 16,882</u>	<u>\$ 16,882</u>
EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	-	16,882	16,882
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>\$ 16,882</u></u>	<u><u>\$ 16,882</u></u>

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

	2021	2020	2019	2018	2017	2016	2015	2014
Total Pension Liability								
Service cost	\$ 413,384	\$ 452,617	\$ 449,256	\$ 457,679	\$ 424,054	\$ 367,231	\$ 372,988	\$ 363,227
Interest	1,695,567	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	(143,997)	506,093	141,592	(55,658)	(206,334)	(153,120)	469,454	-
Changes of assumptions	933,407	761,920	672,874	-	-	-	826,589	-
Benefit payments, including employee refunds	(1,306,502)	(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	1,591,859	2,062,722	1,648,168	828,191	652,297	539,423	2,068,659	857,008
Total Pension Liability, beginning	22,756,652	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>\$ 24,348,511</u>	<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	\$ 1,065,571	\$ 772,830	\$ 719,385	\$ 774,966	\$ 603,227	\$ 547,413	\$ 643,589	\$ 670,851
Contributions - employee	281,338	409,544	260,514	247,199	234,271	133,061	86,789	75,158
Net investment income (loss)	2,106,798	1,971,438	1,644,459	(502,865)	1,489,809	1,169,835	(160,875)	621,978
Benefit payments, including employee refunds	(1,306,502)	(1,202,165)	(1,110,094)	(1,009,175)	(949,620)	(905,095)	(816,063)	(657,350)
Administrative expense	(24,918)	(27,606)	(28,361)	(24,590)	(23,573)	(23,099)	(23,326)	(28,289)
Net Change in Plan Fiduciary Net Position	2,122,287	1,924,041	1,485,903	(514,465)	1,354,114	922,115	(269,886)	682,348
Plan Fiduciary Net Position, beginning	15,500,777	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>\$ 17,623,064</u>	<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>\$ 6,725,447</u>	<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	72%	68%	66%	63%	69%	64%	61%	71%
Covered payroll	\$ 3,592,463	\$ 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	187%	179%	171%	170%	151%	181%	183%	124%

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

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Actuarially determined contributions	\$ 839,247	\$ 698,786	\$ 646,236	\$ 637,012	\$ 603,227	\$ 547,413	\$ 643,589	\$ 643,589
Contributions in relation to the actuarially determined contribution	<u>923,251</u>	<u>929,586</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>\$ (84,004)</u></u>	<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	\$ 3,495,083	\$ 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	26%	23%	17%	18%	16%	16%	18%	18%

BENZIE COUNTY, MICHIGAN
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
YEAR ENDED SEPTEMBER 30, 2022

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, 2022, the County incurred expenditures in the General Fund and various Special Revenue funds in excess of the amounts appropriated as follows:

	<u>Amounts Appropriated</u>	<u>Amounts Expended</u>	<u>Variance</u>
General Fund			
Current			
General government			
Board of Commissioners	\$ 82,982	\$ 84,446	\$ 1,464
Building and grounds	236,484	237,433	949
Technology support	41,401	45,343	3,942
Public safety			
Sheriff	1,005,901	1,040,797	34,896
Zero tolerance	49,431	51,081	1,650
Emergency management	39,125	39,716	591
Other			
Medical insurance	781,693	782,435	742
Social security	191,555	198,886	7,331
Retirement benefits	598,511	599,464	953
Jail Operations	1,813,850	1,828,755	14,905
Commission on Aging	1,179,498	1,179,965	467
Friend of the Court	-	15	15
Betsie Valley Trail Management	10,800	11,380	580
CARES Act	-	163,038	163,038

NOTE 2 - BENZIE COUNTY PENSION PLAN

Changes of benefits terms: There were no changes of benefit terms for the plan year 2021.

Changes in Assumptions: Discount rate was lowered from 7.60% to 7.25%.
Investment rate of return was lowered from 7.35% to 7.00%.

OTHER SUPPLEMENTARY INFORMATION

**BENZIE COUNTY, MICHIGAN
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
SEPTEMBER 30, 2022**

	Special		
	Sheriff's K-9	TNT Officer	Benzie Co. Sheriff Reserve's
ASSETS			
Cash and investments	\$ 45,304	\$ 38,603	\$ 12
Accounts receivable	-	751	-
Loans receivable	-	-	-
Due from other governmental units	-	-	-
TOTAL ASSETS	\$ 45,304	\$ 39,354	\$ 12
LIABILITIES			
Accounts payable	\$ 605	\$ 649	\$ -
Accrued liabilities	-	2,628	-
Due to other funds	-	-	-
TOTAL LIABILITIES	605	3,277	-
FUND BALANCES			
Nonspendable	-	-	-
Restricted	-	-	-
Committed	-	36,077	-
Assigned	44,699	-	12
TOTAL FUND BALANCES	44,699	36,077	12
TOTAL LIABILITIES AND FUND BALANCES	\$ 45,304	\$ 39,354	\$ 12

Revenue

Benzie Co. Dive Team	Benzie Co. Kids	Friend of the Court	Seasonal Road Patrol	Marine Patrol	Snowmobile Patrol
\$ 1,208	\$ 5,582	\$ 92,678	\$ 42,221	\$ 4,194	\$ 12,624
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 1,208</u>	<u>\$ 5,582</u>	<u>\$ 92,678</u>	<u>\$ 42,221</u>	<u>\$ 4,194</u>	<u>\$ 12,624</u>
\$ -	\$ -	\$ -	\$ -	\$ 267	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	267	-
-	-	-	-	-	-
-	-	92,678	42,221	3,927	12,624
-	-	-	-	-	-
<u>1,208</u>	<u>5,582</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>1,208</u>	<u>5,582</u>	<u>92,678</u>	<u>42,221</u>	<u>3,927</u>	<u>12,624</u>
<u>\$ 1,208</u>	<u>\$ 5,582</u>	<u>\$ 92,678</u>	<u>\$ 42,221</u>	<u>\$ 4,194</u>	<u>\$ 12,624</u>

BENZIE COUNTY, MICHIGAN
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET (continued)
SEPTEMBER 30, 2022

	Special		
	School Resource Officer	Parks and Recreation Ice Rink	Airport Authority
ASSETS			
Cash and investments	\$ 126,704	\$ 4,292	\$ 118
Accounts receivable	592	-	15,503
Loans receivable	-	-	-
Due from other governmental units	-	-	-
TOTAL ASSETS	\$ 127,296	\$ 4,292	\$ 15,621
LIABILITIES			
Accounts payable	\$ 1,499	\$ -	\$ -
Accrued liabilities	2,358	-	1,621
Due to other funds	-	-	14,000
TOTAL LIABILITIES	3,857	-	15,621
FUND BALANCES			
Nonspendable	-	-	-
Restricted	123,439	-	-
Committed	-	-	-
Assigned	-	4,292	-
TOTAL FUND BALANCES	123,439	4,292	-
TOTAL LIABILITIES AND FUND BALANCES	\$ 127,296	\$ 4,292	\$ 15,621

Revenue

Solid Waste/ Recycling	Betsie Valley Trail Management	Soil Erosion	Remonumentation Survey Grant	GIS Information System	Animal Control
\$ 233,752	\$ 807	\$ 52,832	\$ 22,963	\$ 9,911	\$ 76,452
4,816	9,000	-	-	-	414
-	-	-	-	-	-
-	124,671	-	-	-	-
<u>\$ 238,568</u>	<u>\$ 134,478</u>	<u>\$ 52,832</u>	<u>\$ 22,963</u>	<u>\$ 9,911</u>	<u>\$ 76,866</u>
\$ 399	\$ -	\$ 3,000	\$ -	\$ -	\$ 3,986
1,894	-	-	-	-	5,379
-	129,000	-	-	-	-
<u>2,293</u>	<u>129,000</u>	<u>3,000</u>	<u>-</u>	<u>-</u>	<u>9,365</u>
-	-	-	-	-	-
236,275	5,478	49,832	22,963	9,911	-
-	-	-	-	-	-
-	-	-	-	-	67,501
<u>236,275</u>	<u>5,478</u>	<u>49,832</u>	<u>22,963</u>	<u>9,911</u>	<u>67,501</u>
<u>\$ 238,568</u>	<u>\$ 134,478</u>	<u>\$ 52,832</u>	<u>\$ 22,963</u>	<u>\$ 9,911</u>	<u>\$ 76,866</u>

**BENZIE COUNTY, MICHIGAN
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET (continued)
SEPTEMBER 30, 2022**

	Special		
	Building Department	Register of Deeds Automation	Homeland Security
ASSETS			
Cash and investments	\$ 131,119	\$ 122,166	\$ 1,630
Accounts receivable	-	-	-
Loans receivable	-	-	-
Due from other governmental units	-	-	-
TOTAL ASSETS	\$ 131,119	\$ 122,166	\$ 1,630
LIABILITIES			
Accounts payable	\$ 38,309	\$ 2,650	\$ -
Accrued liabilities	-	-	-
Due to other funds	-	-	-
TOTAL LIABILITIES	38,309	2,650	-
FUND BALANCES			
Nonspendable	-	-	-
Restricted	92,810	119,516	1,630
Committed	-	-	-
Assigned	-	-	-
TOTAL FUND BALANCES	92,810	119,516	1,630
TOTAL LIABILITIES AND FUND BALANCES	\$ 131,119	\$ 122,166	\$ 1,630

Revenue					
911 Emergency Service	Dispatcher Training Grant	Local Corrections Officer Training	Sheriff Forfeiture	Benzie Criminal Justice Training	Law Library
\$ 398,431	\$ 13,328	\$ 2,500	\$ 1	\$ 549	\$ 5,106
175,630	4,810	-	-	1,222	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 574,061</u>	<u>\$ 18,138</u>	<u>\$ 2,500</u>	<u>\$ 1</u>	<u>\$ 1,771</u>	<u>\$ 5,106</u>
\$ 4,267	\$ 1,893	\$ -	\$ -	\$ -	\$ 376
17,985	-	-	-	-	-
-	-	-	-	-	-
<u>22,252</u>	<u>1,893</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>376</u>
-	-	-	-	-	-
551,809	16,245	2,500	1	1,771	4,730
-	-	-	-	-	-
-	-	-	-	-	-
<u>551,809</u>	<u>16,245</u>	<u>2,500</u>	<u>1</u>	<u>1,771</u>	<u>4,730</u>
<u>\$ 574,061</u>	<u>\$ 18,138</u>	<u>\$ 2,500</u>	<u>\$ 1</u>	<u>\$ 1,771</u>	<u>\$ 5,106</u>

**BENZIE COUNTY, MICHIGAN
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET (continued)
SEPTEMBER 30, 2022**

	Special		
	Child Care	Soldiers' Relief	Veterans' Memorial
ASSETS			
Cash and investments	\$ 108,394	\$ 46,987	\$ 21,541
Accounts receivable	5,390	15,149	-
Loans receivable	-	-	-
Due from other governmental units	-	-	-
TOTAL ASSETS	<u>\$ 113,784</u>	<u>\$ 62,136</u>	<u>\$ 21,541</u>
LIABILITIES			
Accounts payable	\$ 19,620	\$ 4,299	\$ -
Accrued liabilities	-	1,332	-
Due to other funds	-	-	-
TOTAL LIABILITIES	<u>19,620</u>	<u>5,631</u>	<u>-</u>
FUND BALANCES			
Nonspendable	-	-	-
Restricted	94,164	56,505	21,541
Committed	-	-	-
Assigned	-	-	-
TOTAL FUND BALANCES	<u>94,164</u>	<u>56,505</u>	<u>21,541</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 113,784</u>	<u>\$ 62,136</u>	<u>\$ 21,541</u>

Revenue

CDBG Housing Grant	Light House	Juvenile Justice	Family Court Grants	Clerk Technology	Building Authority
\$ 25,274	\$ 3,039	\$ 158	\$ 54,913	\$ 75,143	\$ 5,144
-	28,714	7,500	-	-	-
769,882	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 795,156</u>	<u>\$ 31,753</u>	<u>\$ 7,658</u>	<u>\$ 54,913</u>	<u>\$ 75,143</u>	<u>\$ 5,144</u>
\$ -	\$ 20,714	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	7,500	-	-	-
-	20,714	7,500	-	-	-
769,882	-	-	-	-	-
25,274	11,039	158	54,913	75,143	5,144
-	-	-	-	-	-
-	-	-	-	-	-
<u>795,156</u>	<u>11,039</u>	<u>158</u>	<u>54,913</u>	<u>75,143</u>	<u>5,144</u>
<u>\$ 795,156</u>	<u>\$ 31,753</u>	<u>\$ 7,658</u>	<u>\$ 54,913</u>	<u>\$ 75,143</u>	<u>\$ 5,144</u>

BENZIE COUNTY, MICHIGAN
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET (continued)
SEPTEMBER 30, 2022

	<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	\$ 494	\$ 255,412	\$ 171,371
Accounts receivable	-	-	-
Loans receivable	-	-	-
Due from other governmental units	-	-	-
TOTAL ASSETS	<u>\$ 494</u>	<u>\$ 255,412</u>	<u>\$ 171,371</u>
LIABILITIES			
Accounts payable	\$ -	\$ -	\$ -
Accrued liabilities	-	-	-
Due to other funds	-	-	-
TOTAL LIABILITIES	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES			
Nonspendable	-	-	-
Restricted	494	255,412	-
Committed	-	-	-
Assigned	-	-	171,371
TOTAL FUND BALANCES	<u>494</u>	<u>255,412</u>	<u>171,371</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 494</u>	<u>\$ 255,412</u>	<u>\$ 171,371</u>

Capital Projects

<u>Capital Improvements</u>	<u>Railroad Point</u>	<u>Equipment Replacement</u>	<u>Total</u>
\$ 369,436	\$ 16,759	\$ 87,059	\$ 2,686,211
-	-	-	269,491
-	-	-	769,882
-	-	-	124,671
<u>\$ 369,436</u>	<u>\$ 16,759</u>	<u>\$ 87,059</u>	<u>\$ 3,850,255</u>
 \$ 20,000	 \$ -	 \$ 2,154	 \$ 124,687
-	-	-	33,197
-	-	-	150,500
<u>20,000</u>	<u>-</u>	<u>2,154</u>	<u>308,384</u>
 -	 -	 -	 769,882
-	16,759	-	2,006,906
-	-	84,905	120,982
<u>349,436</u>	<u>-</u>	<u>-</u>	<u>644,101</u>
<u>349,436</u>	<u>16,759</u>	<u>84,905</u>	<u>3,541,871</u>
 <u>\$ 369,436</u>	 <u>\$ 16,759</u>	 <u>\$ 87,059</u>	 <u>\$ 3,850,255</u>

**BENZIE COUNTY, MICHIGAN
NONMAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
YEAR ENDED SEPTEMBER 30, 2022**

	Special		
	Sheriff's K-9	TNT Officer	Benzie Co. Sheriff Reserve's
REVENUES			
Taxes	\$ -	\$ 136,955	\$ -
Licenses and permits	-	-	-
Intergovernmental	-	190	-
Charges for services	-	-	-
Fines and forfeits	-	-	-
Investment earnings and rents	-	-	-
Other	13,923	751	-
	<u>13,923</u>	<u>751</u>	<u>-</u>
TOTAL REVENUES	<u>13,923</u>	<u>137,896</u>	<u>-</u>
EXPENDITURES			
Current			
General government	-	-	-
Judicial	-	-	-
Public safety	7,266	113,385	-
Public works	-	-	-
Health and welfare	-	-	-
Recreation and culture	-	-	-
Capital outlay	-	-	-
	<u>7,266</u>	<u>113,385</u>	<u>-</u>
TOTAL EXPENDITURES	<u>7,266</u>	<u>113,385</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>6,657</u>	<u>24,511</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Transfers out	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	6,657	24,511	-
Fund balances, beginning of year	<u>38,042</u>	<u>11,566</u>	<u>12</u>
Fund balances, end of year	<u>\$ 44,699</u>	<u>\$ 36,077</u>	<u>\$ 12</u>

Revenue

Benzie Co. Dive Team	Benzie Co. Kids	Friend of the Court	Seasonal Road Patrol	Marine Patrol	Snowmobile Patrol
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	25,638	9,178	188
-	-	4,630	-	20	-
-	-	-	-	-	-
-	-	44	-	-	-
-	965	-	-	-	-
-	965	4,674	25,638	9,198	188
-	-	-	-	-	-
-	-	15	-	-	-
-	-	-	19,478	11,309	609
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	15	19,478	11,309	609
-	965	4,659	6,160	(2,111)	(421)
-	-	-	-	3,200	-
-	-	-	-	-	-
-	-	-	-	3,200	-
-	965	4,659	6,160	1,089	(421)
1,208	4,617	88,019	36,061	2,838	13,045
\$ 1,208	\$ 5,582	\$ 92,678	\$ 42,221	\$ 3,927	\$ 12,624

**BENZIE COUNTY, MICHIGAN
NONMAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES (continued)
YEAR ENDED SEPTEMBER 30, 2022**

	Special		
	School Resource Officer	Parks and Recreation Ice Rink	Airport Authority
REVENUES			
Taxes	\$ 125,233	\$ -	\$ -
Licenses and permits	-	-	-
Intergovernmental	-	-	-
Charges for services	-	-	-
Fines and forfeits	-	-	-
Investment earnings and rents	-	-	-
Other	592	1,500	47,875
TOTAL REVENUES	125,825	1,500	47,875
EXPENDITURES			
Current			
General government	-	-	-
Judicial	-	-	-
Public safety	100,666	-	-
Public works	-	-	47,875
Health and welfare	-	-	-
Recreation and culture	-	-	-
Capital outlay	-	-	-
TOTAL EXPENDITURES	100,666	-	47,875
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	25,159	1,500	-
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Transfers out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-
NET CHANGE IN FUND BALANCES	25,159	1,500	-
Fund balances, beginning of year	98,280	2,792	-
Fund balances, end of year	\$ 123,439	\$ 4,292	\$ -

Revenue					
Solid Waste/ Recycling	Betsie Valley Trail Management	Soil Erosion	Remonumentation Survey Grant	GIS Information System	Animal Control
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 66
-	-	24,480	-	-	740
5,723	9,000	-	23,867	-	195
309,126	-	-	-	-	8,908
-	-	-	-	-	-
-	-	-	-	-	-
760	1,937	-	-	-	10,764
315,609	10,937	24,480	23,867	-	20,673
-	-	-	22,265	-	-
-	-	-	-	-	-
-	-	-	-	-	213,491
323,526	-	19,600	-	-	-
-	-	-	-	-	-
-	11,380	-	-	-	-
-	-	-	-	-	-
323,526	11,380	19,600	22,265	-	213,491
(7,917)	(443)	4,880	1,602	-	(192,818)
-	-	5,268	-	-	129,900
-	-	-	-	-	-
-	-	5,268	-	-	129,900
(7,917)	(443)	10,148	1,602	-	(62,918)
244,192	5,921	39,684	21,361	9,911	130,419
\$ 236,275	\$ 5,478	\$ 49,832	\$ 22,963	\$ 9,911	\$ 67,501

**BENZIE COUNTY, MICHIGAN
NONMAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES (continued)
YEAR ENDED SEPTEMBER 30, 2022**

	Special		
	Building Department	Register of Deeds Automation	Homeland Security
REVENUES			
Taxes	\$ -	\$ -	\$ -
Licenses and permits	388,592	-	-
Intergovernmental	-	-	-
Charges for services	-	27,560	-
Fines and forfeits	-	-	-
Investment earnings and rents	-	783	-
Other	-	-	-
TOTAL REVENUES	388,592	28,343	-
EXPENDITURES			
Current			
General government	-	34,702	-
Judicial	-	-	-
Public safety	376,318	-	-
Public works	-	-	-
Health and welfare	-	-	-
Recreation and culture	-	-	-
Capital outlay	-	-	-
TOTAL EXPENDITURES	376,318	34,702	-
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	12,274	(6,359)	-
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Transfers out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-
NET CHANGE IN FUND BALANCES	12,274	(6,359)	-
Fund balances, beginning of year	80,536	125,875	1,630
Fund balances, end of year	\$ 92,810	\$ 119,516	\$ 1,630

Revenue					
911 Emergency Service	Dispatcher Training Grant	Local Corrections Officer Training	Sheriff Forfeiture	Benzie Criminal Justice Training	Law Library
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	13,176	-	-	2,357	-
783,132	-	2,820	-	-	-
-	-	-	-	-	5,000
-	-	-	-	-	-
1,955	-	-	-	-	62
<u>785,087</u>	<u>13,176</u>	<u>2,820</u>	<u>-</u>	<u>2,357</u>	<u>5,062</u>
-	-	-	-	-	-
-	-	-	-	-	19,388
728,469	7,534	7,000	-	2,626	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>728,469</u>	<u>7,534</u>	<u>7,000</u>	<u>-</u>	<u>2,626</u>	<u>19,388</u>
56,618	5,642	(4,180)	-	(269)	(14,326)
-	-	-	-	-	19,000
-	-	-	-	-	-
-	-	-	-	-	19,000
56,618	5,642	(4,180)	-	(269)	4,674
495,191	10,603	6,680	1	2,040	56
<u>\$ 551,809</u>	<u>\$ 16,245</u>	<u>\$ 2,500</u>	<u>\$ 1</u>	<u>\$ 1,771</u>	<u>\$ 4,730</u>

**BENZIE COUNTY, MICHIGAN
NONMAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES (continued)
YEAR ENDED SEPTEMBER 30, 2022**

	Special		
	Child Care	Soldiers' Relief	Veterans' Memorial
REVENUES			
Taxes	\$ -	\$ 56,840	\$ -
Licenses and permits	-	-	-
Intergovernmental	12,846	65,229	-
Charges for services	-	-	-
Fines and forfeits	-	-	-
Investment earnings and rents	-	-	-
Other	19,805	900	860
TOTAL REVENUES	32,651	122,969	860
EXPENDITURES			
Current			
General government	-	-	-
Judicial	-	-	-
Public safety	-	-	-
Public works	-	-	-
Health and welfare	160,103	135,348	1,957
Recreation and culture	-	-	-
Capital outlay	-	-	-
TOTAL EXPENDITURES	160,103	135,348	1,957
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(127,452)	(12,379)	(1,097)
OTHER FINANCING SOURCES (USES)			
Transfers in	130,000	-	-
Transfers out	-	(1,461)	-
TOTAL OTHER FINANCING SOURCES (USES)	130,000	(1,461)	-
NET CHANGE IN FUND BALANCES	2,548	(13,840)	(1,097)
Fund balances, beginning of year	91,616	70,345	22,638
Fund balances, end of year	\$ 94,164	\$ 56,505	\$ 21,541

Revenue					
CDBG Housing Grant	Light House	Juvenile Justice	Family Court Grants	Clerk Technology	Building Authority
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	11,200	-
-	260,411	11,734	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
261	-	-	-	453	-
-	-	-	-	80	-
261	260,411	11,734	-	11,733	-
-	-	-	-	1,541	-
-	-	11,734	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
47,754	-	-	-	-	-
-	260,411	-	-	-	-
-	-	-	-	-	-
47,754	260,411	11,734	-	1,541	-
(47,493)	-	-	-	10,192	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
(47,493)	-	-	-	10,192	-
842,649	11,039	158	54,913	64,951	5,144
\$ 795,156	\$ 11,039	\$ 158	\$ 54,913	\$ 75,143	\$ 5,144

**BENZIE COUNTY, MICHIGAN
NONMAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES (continued)
YEAR ENDED SEPTEMBER 30, 2022**

	<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	-	10,567	-
Charges for services	-	-	-
Fines and forfeits	-	-	-
Investment earnings and rents	-	-	26,831
Other	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL REVENUES	<u>-</u>	<u>10,567</u>	<u>26,831</u>
EXPENDITURES			
Current			
General government	-	38	-
Judicial	91,037	-	-
Public safety	-	-	-
Public works	-	-	-
Health and welfare	-	-	-
Recreation and culture	-	-	-
Capital outlay	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES	<u>91,037</u>	<u>38</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(91,037)</u>	<u>10,529</u>	<u>26,831</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	91,037	-	-
Transfers out	-	(163,000)	-
	<u>-</u>	<u>(163,000)</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>91,037</u>	<u>(163,000)</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	-	(152,471)	26,831
Fund balances, beginning of year	<u>494</u>	<u>407,883</u>	<u>144,540</u>
Fund balances, end of year	<u>\$ 494</u>	<u>\$ 255,412</u>	<u>\$ 171,371</u>

Capital Projects

<u>Capital Improvements</u>	<u>Railroad Point</u>	<u>Equipment Replacement</u>	<u>Total</u>
\$ -	\$ -	\$ -	\$ 319,094
-	-	-	425,012
-	-	1,525	451,824
-	-	9,012	1,145,208
-	-	-	5,000
-	-	-	28,372
-	5,960	41,981	150,670
-	5,960	52,518	2,525,180
-	-	-	58,546
-	-	-	122,174
-	-	-	1,588,151
-	-	-	391,001
-	-	-	345,162
-	-	-	271,791
306,079	-	35,086	341,165
306,079	-	35,086	3,117,990
(306,079)	5,960	17,432	(592,810)
347,900	-	-	726,305
-	-	-	(164,461)
347,900	-	-	561,844
41,821	5,960	17,432	(30,966)
307,615	10,799	67,473	3,572,837
<u>\$ 349,436</u>	<u>\$ 16,759</u>	<u>\$ 84,905</u>	<u>\$ 3,541,871</u>

**BENZIE COUNTY, MICHIGAN
NONMAJOR ENTERPRISE FUNDS
COMBINING STATEMENT OF NET POSITION
SEPTEMBER 30, 2022**

	<u>Tax Admin</u>	<u>Sheriff Commissary</u>	<u>Total</u>
ASSETS			
Current assets			
Cash and investments	\$ 52,160	\$ 1,429	\$ 53,589
LIABILITIES	<u>-</u>	<u>-</u>	<u>-</u>
NET POSITION			
Unrestricted	<u>\$ 52,160</u>	<u>\$ 1,429</u>	<u>\$ 53,589</u>

**BENZIE COUNTY, MICHIGAN
NONMAJOR ENTERPRISE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN FUND NET POSITION
YEAR ENDED SEPTEMBER 30, 2022**

	Tax Admin	Sheriff Commissary	Total
OPERATING REVENUES			
Charges for services	\$ -	\$ 4,768	\$ 4,768
OPERATING EXPENSES			
Other supplies and other expenses	-	7,884	7,884
OPERATING (LOSS)	-	(3,116)	(3,116)
Net position, beginning of year	52,160	4,545	56,705
Net position, end of year	\$ 52,160	\$ 1,429	\$ 53,589

**BENZIE COUNTY, MICHIGAN
NONMAJOR ENTERPRISE FUNDS
COMBINING STATEMENT OF CASH FLOWS
YEAR ENDED SEPTEMBER 30, 2022**

	Tax Admin	Sheriff Commissary	Total
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash receipts from users	\$ -	\$ 4,768	\$ 4,768
Cash paid to suppliers	<u>-</u>	<u>(7,884)</u>	<u>(7,884)</u>
NET CASH (USED) BY OPERATING ACTIVITIES	-	(3,116)	(3,116)
Cash and investments, beginning of year	<u>52,160</u>	<u>4,545</u>	<u>56,705</u>
Cash and investments, end of year	<u><u>\$ 52,160</u></u>	<u><u>\$ 1,429</u></u>	<u><u>\$ 53,589</u></u>
Reconciliation of operating (loss) to net cash and investments (used) by operating activities			
Operating (loss)	<u><u>\$ -</u></u>	<u><u>\$ (3,116)</u></u>	<u><u>\$ (3,116)</u></u>

**BENZIE COUNTY, MICHIGAN
CUSTODIAL FUNDS
COMBINING STATEMENT OF FIDUCIARY NET POSITION
SEPTEMBER 30, 2022**

	General Custodial	Library Penal Fines	Sheriff's Inmate Trust	Benzie- Leelanau District Health Department	Total
ASSETS					
Cash and investments	\$ 5,367,288	\$ 23,080	\$ 5,109	\$ 1,698,547	\$ 7,094,024
LIABILITIES					
Undistributed tax collections payable	5,054,144	-	-	-	5,054,144
Due to other governmental units	211,393	23,080	-	-	234,473
Due to others	84,368	-	-	-	84,368
TOTAL LIABILITIES	5,349,905	23,080	-	-	5,372,985
NET POSITION					
Restricted for individuals, organizations, and other governmental units	\$ 17,383	\$ -	\$ 5,109	\$ 1,698,547	\$ 1,721,039

**BENZIE COUNTY, MICHIGAN
CUSTODIAL FUNDS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
YEAR ENDED SEPTEMBER 30, 2022**

	General Custodial	Library Penal Fines	Sheriff's Inmate Trust	Benzie- Leelanau District Health Department	Total
ADDITIONS					
Investment earnings	\$ -	\$ 264	\$ 5	\$ 2,837	\$ 3,106
Property tax collections for other governmental units	11,325,015	-	-	-	11,325,015
Collections for other governmental units	1,764,598	62,323	-	5,382,007	7,208,928
Collections for individuals and agencies	244,860	-	170,692	-	415,552
TOTAL ADDITIONS	13,334,473	62,587	170,697	5,384,844	18,952,601
DEDUCTIONS					
Property tax distributions to other governmental units	11,325,015	-	-	-	11,325,015
Distributions to other governmental units	1,764,598	62,587	-	5,059,244	6,886,429
Distributions to individuals and agencies	257,077	-	173,337	-	430,414
TOTAL DEDUCTIONS	13,346,690	62,587	173,337	5,059,244	18,641,858
NET CHANGE IN FIDUCIARY NET POSITION	(12,217)	-	(2,640)	325,600	310,743
Net position, beginning of year	29,600	-	7,749	1,372,947	1,410,296
Net position, end of year	<u>\$ 17,383</u>	<u>\$ -</u>	<u>\$ 5,109</u>	<u>\$ 1,698,547</u>	<u>\$ 1,721,039</u>

**BENZIE COUNTY, MICHIGAN
 COMPONENT UNIT FUNDS
 BALANCE SHEET - LAND BANK AUTHORITY
 SEPTEMBER 30, 2022**

ASSETS	
Cash and investments	\$ 160,161
Accounts receivable	<u>23,421</u>
TOTAL ASSETS	<u><u>\$ 183,582</u></u>
LIABILITIES	\$ -
DEFERRED INFLOWS OF RESOURCES	
Unavailable revenue	<u>23,421</u>
FUND BALANCE	
Unassigned	<u>160,161</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	<u><u>\$ 183,582</u></u>

**BENZIE COUNTY, MICHIGAN
COMPONENT UNIT FUNDS
RECONCILIATION OF THE BALANCE SHEET TO THE STATEMENT
OF NET POSITION - LAND BANK AUTHORITY
SEPTEMBER 30, 2022**

Total fund balance - governmental fund	\$ 160,161
---	------------

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.

23,421

Net position of governmental activities
--

\$ 183,582

**BENZIE COUNTY, MICHIGAN
 COMPONENT UNIT FUNDS
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - LAND BANK AUTHORITY
 YEAR ENDED SEPTEMBER 30, 2022**

REVENUES	
Property tax capture	\$ 2,681
Intergovernmental	10,000
Other revenue	<u>5,100</u>
TOTAL REVENUES	<u>17,781</u>
EXPENDITURES	
Current	
Community and economic development	<u>5,417</u>
NET CHANGE IN FUND BALANCE	12,364
Fund balance, beginning of year	<u>147,797</u>
Fund balance, end of year	<u><u>\$ 160,161</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, 2022**

Net change in fund balance - governmental fund	\$ 12,364
---	------------------

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:	<u>(2,937)</u>
--	----------------

Change in net position of governmental activities	<u><u>\$ 9,427</u></u>
--	-------------------------------

**BENZIE COUNTY, MICHIGAN
COMPONENT UNIT FUNDS
BALANCE SHEET - BROWNFIELD REDEVELOPMENT AUTHORITY
SEPTEMBER 30, 2022**

ASSETS	
Cash and investments	<u>\$ 18,230</u>
LIABILITIES	
Accounts payable	<u>\$ 219</u>
FUND BALANCE	
Unassigned	<u> 18,011</u>
TOTAL LIABILITIES AND FUND BALANCE	<u><u>\$ 18,230</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, 2022.

**BENZIE COUNTY, MICHIGAN
 COMPONENT UNIT FUNDS
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
 BALANCE - BROWNFIELD REDEVELOPMENT AUTHORITY
 YEAR ENDED SEPTEMBER 30, 2022**

REVENUES	
Property tax capture	<u>\$ 1,598</u>
EXPENDITURES	
Current	
Community and economic development	<u>5,335</u>
CHANGE IN FUND BALANCE	(3,737)
Fund balance, beginning of year	<u>21,748</u>
Fund balance, end of year	<u><u>\$ 18,011</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, 2022.

**BENZIE COUNTY, MICHIGAN
 COMPONENT UNIT FUNDS
 BALANCE SHEET - ECONOMIC DEVELOPMENT CORPORATION
 SEPTEMBER 30, 2022**

ASSETS	\$ -
LIABILITIES	\$ -
FUND BALANCE	-
TOTAL LIABILITIES AND FUND BALANCE	\$ -

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, 2022.

**BENZIE COUNTY, MICHIGAN
 COMPONENT UNIT FUNDS
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
 BALANCE - ECONOMIC DEVELOPMENT CORPORATION
 YEAR ENDED SEPTEMBER 30, 2022**

REVENUES	<u>\$ -</u>
EXPENDITURES	
Current	
Community and economic development	<u>598</u>
CHANGE IN FUND BALANCE	(598)
Fund balance, beginning of year	<u>598</u>
Fund balance, end of year	<u><u>\$ -</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, 2022.

BENZIE COUNTY, MICHIGAN
CONTINUING DISCLOSURES (UNAUDITED)
SEPTEMBER 30, 2022

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, 2022, the County has the following debt issues subject to SEC Rule 15c2-12:

\$3,305,000 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>
2022	\$ 1,519,864,452	\$ 2,255,965,981
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

Source: Benzie County

Breakdown of Taxable Value

<u>2022 Breakdown by Use</u>		<u>2022 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, 2022**

Major Taxpayers

Top Ten Taxpayers By Taxable Value	2022 Taxable Value
Consumers Energy Co	\$ 17,146,565
Crystal Enterprises Inc	10,970,587
Graceland Fruit Inc	4,601,600
Cherryland Rural	4,407,450
DTE Gas Company	4,139,121
Michigan Consolidated Gas Co.	3,909,501
Crystallaire, LLC	3,060,328
Crystal Downs Country Club	2,915,452
Michigan Shores Cooperative	2,431,241
John Brunner	2,148,533
TOTALS	<u>\$ 55,730,378</u>
Total 2022 Taxable Value	\$ 1,519,864,452
Top 10 Taxpayers as a % of 2022 Total Taxable Value	3.67%

Source: Benzie County

**BENZIE COUNTY, MICHIGAN
CONTINUING DISCLOSURES (UNAUDITED)
SEPTEMBER 30, 2022**

Tax Rates

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
County operating	3.3378	3.3808	3.4334	3.4479	3.4528
MCF debt and operations	0.8125	0.8031	0.9936	0.9952	0.9958
Commission on Aging	0.8177	0.8283	0.8412	0.8448	0.8460
Animal Control	0.1400	-	0.0970	0.0975	0.0977
Ambulance	0.8000	0.7743	0.7864	0.7898	0.7910
Soldier relief	0.0400	0.0400	0.0400	0.0400	0.0400
Conservation District	0.1222	0.1222	0.1242	0.1248	0.1250
TNT operations	0.1000	0.0964	0.0979	0.0984	0.0986
Jail operations	1.2660	0.8862	0.8790	0.8828	0.8841
Resource Officer	<u>0.1800</u>	<u>0.1761</u>	<u>0.1789</u>	<u>0.1797</u>	<u>0.1800</u>
 Total County	 7.6162	 7.1074	 7.4716	 7.5009	 7.5110
 Road Commission	 0.9666	 0.9791	 0.9944	 0.9986	 1.0000
 Traverse Bay Area ISD	 <u>2.8871</u>	 <u>2.9003</u>	 <u>2.9091</u>	 <u>2.9161</u>	 <u>2.9197</u>
 Total All Jurisdictions	 <u><u>11.4699</u></u>	 <u><u>10.9868</u></u>	 <u><u>11.3751</u></u>	 <u><u>11.4156</u></u>	 <u><u>11.4307</u></u>

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

Source: Benzie County

**BENZIE COUNTY, MICHIGAN
CONTINUING DISCLOSURES (UNAUDITED)
SEPTEMBER 30, 2022**

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>
2022	\$ 52,184,730	\$ 50,084,994	95.98%	100.00%
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%

Source: Benzie County

General Fund Revenue and Expenditures

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Revenues and other financing sources	\$ 7,434,089	\$ 7,246,238	\$ 6,763,418	\$ 6,843,865
Expenditures and other financing uses	<u>7,419,584</u>	<u>7,055,529</u>	<u>6,471,237</u>	<u>6,670,822</u>
Net change in fund balance	14,505	190,709	292,181	173,043
Beginning Fund Balance, restated	<u>2,259,964</u>	<u>2,069,255</u>	<u>1,777,074</u>	<u>1,781,652</u>
Ending Fund Balance	<u>\$ 2,274,469</u>	<u>\$ 2,259,964</u>	<u>\$ 2,069,255</u>	<u>\$ 1,954,695</u>

Source: Benzie County

BENZIE COUNTY, MICHIGAN
CONTINUING DISCLOSURES (UNAUDITED)
SEPTEMBER 30, 2022

Top Employers

Employer	2021	2020	2019	2018
Crystal Mountain	671	250 (FT)/750 (PT)	250 (FT)/750 (PT)	250 (FT)/750 (PT)
Benzie Central Schools	275	275	315	324
Smeltzer Orchard	215	50 (FT)/200 (S)	50 (FT)/200 (S)	50 (FT)/200 (S)
Graceland Fruit	197	200	199	198
Munson Healthcare	412	200	198	195
Frankfort Elberta Area Schools	186	186	172	143
Benzie Conty Government	153	129	129	126
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	\$ 3,305,000	\$ -	\$ 3,305,000

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 \$ 183.92
Percent County Net Direct Debt to 2020 TV 0.22%

Overlapping Debt of County:

School Districts	\$ 37,082,105
Cities	2,135,000
Townships	-
Villages	727,600
Intermediate School Districts	-
Net Overlapping Debt	<u>39,944,705</u>

Net County and Overlapping Debt \$ 43,249,705

Per Capita County Net Direct and Overlapping Debt \$ 2,407
Percent Net Direct and Overlapping Debt to 2022 TV 2.85%

Source: Benzie County and Municipal Advisory Council of Michigan



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Suite 1, Lansing, MI 48912
☎ 517.323.7500
🖨 517.323.6346

**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 of
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, 2022, 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 24, 2023. 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.

2022-001 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 revenue, accounts receivable, net pension liability and related deferred outflows and inflows of resources, and capital asset 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 an instance of noncompliance that is required to be reported under *Government Auditing Standards*.

2022-002 BUDGETARY COMPLIANCE

Criteria: The Uniform Budgeting and Accounting Act requires the County to adopt a budget for all required funds and to amend the original adopted budget "as soon as it becomes apparent that a deviation from the original general appropriations act is necessary and the amount of the deviation can be determined". The Act also states that an "administrative officer of the local unit shall not incur expenditures against an appropriation account in excess of the amount appropriated by the legislative body".

Condition: We noted that expenditures had exceeded the amounts appropriated for several departments of the General Fund and five special revenue funds. We also noted that the County did not adopt a budget for the Friend of the Court or CARES Act special revenue funds.

2022-002 BUDGETARY COMPLIANCE (continued)

Cause: The County did not sufficiently amend the budget when it became apparent expenditures were going to exceed the amounts appropriated.

Effect: The County has not maintained adequate control over the budgetary compliance in accordance with State law.

Recommendation: We recommend the County continue to monitor expenditures against adopted budgets and make appropriate budget amendments as needed. We also recommend that the County adopt a budget for all required funds.

Corrective Action Response: Management agrees with the finding and will take appropriate steps to remedy noted findings in the future.

County's Responses to the Findings

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the 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 24, 2023

Northwest Michigan Community Action Agency

- Established 1974
- Serving 10-county region of Northwest Michigan
- One of 28 CAAs serving Michigan and over 1,000 serving the U.S.
- Dedicated to reducing the causes and conditions of poverty in Northwest Michigan

Strengthening our communities by empowering people to overcome barriers, build connections and improve quality of life



1

Benzie County

2021 NMCAA Community Needs Assessment
Benzie County

Total Population 18,236
Total Households 6,817
Age Under 5 Years 823
Age 65 and Older 4,978
Persons in Poverty 1,696

* US Census July 1, 2021 estimates



Top Needs (across 10 county region)

1. Direct Impacts associated with COVID-19 pandemic
2. Gaps in Housing Quality, Access and Affordability
3. Gaps in the Availability of Early Childhood Education
4. Additional Support for Seniors
5. Vehicle/Transportation Support
6. Food and Nutrition

2020 Licensed Early Childhood Education Capacity Relative to Children 0-5

County	Children Ages 0-5	Capacity	Children Per Spot
Benzie	985	374	2.6

Source: Sources: Population ages 0-5 is from National Center for Health Statistics (NCHS), Bridged-Race Population Estimates, 2019. Provider Capacity is from Michigan Department of Licensing and Regulatory Affairs, November 2020

2



Program Areas

Financial Management Services
Homeless Prevention
Weatherization & Home Repairs
Food & Nutritional Services
Early Childhood Programs

Helping People, Changing Lives

Visit Our Website
www.nmcaa.net

Upcoming Events



THIS SATURDAY AT 9 AM EDT
Homebuyer Education Virtual Workshop
Northwest Michigan Community Action Agency - Virtual

☆ Interested ⌚ Going 📧 Invite 📌 ...



TUE, JUN 15 AT 5:30 PM EDT
Money Management Virtual Workshop
Northwest Michigan Community Action Agency - Virtual

☆ Interested ⌚ Going 📧 Invite 📌 ...



TUE, JUN 22 AT 5:30 PM EDT
Money Management Virtual Workshop
Northwest Michigan Community Action Agency - Virtual

☆ Interested ⌚ Going 📧 Invite 📌 ...



3

What Do We Do?

- Addressing food insecurity
- Providing rich early learning experiences and supporting family well-being
- Keeping people housed and safe in their homes
- Promoting financial literacy

Commodity Supplemental Food Program

(60 and older)

396 food boxes delivered since 1/1/2023

Monthly:

1st Congregational Church
900 Barber Street
Benzonia, MI

2nd Mon. of every month
11:00 - 12:00

The Emergency Food Assistance Program

Calendar Year 2022
Avg. 100 Households served/Distribution

March 2023
95 Households served

Quarterly:

1st Congregational Church
900 Barber Street
Benzonia, MI

2nd Monday of November,
March, June, September

Early Childhood Services



Children and families served through Head Start, Early Head Start, Great Start School Readiness, Childcare Partnerships

Homeless Prevention

NMCAA is the Housing Assessment and Resource Agency (HARA)
If experiencing homelessness, call (844) 900-0500

Financial Management Services

Free tax preparation – 355 Households to date
Individual Development Accounts
Homebuyer Education, Budgeting, Credit Repair



4

Housing & Energy Efficiency Services

- Weatherization Assistance Program
- Emergency Home Repair Program



5

What is Weatherization?

Weatherization Program Mission:

"To reduce energy costs for low-income families, particularly for the elderly, people with disabilities, and children, by improving the energy efficiency of their homes while ensuring their health and safety."

Federally & State funded programming focusing on the installation of cost-effective, energy-efficient measures for existing residential housing with income-eligible residents.

Assistance is provided as a grant to applicants – no loans.

Ex: Added insulation, air sealing, tune-up/replacement of furnaces/water heaters, energy-related health & safety repairs.

6

What makes a person qualified for Weatherization?

- | | | |
|--|--|--|
| 1. Household income
(past 3 months only) | 1 – \$7,290
2 – \$9,860
3 – \$12,430
4 – \$15,000 | For each additional
household member add
\$2,570 |
| 2. A complete Application | All documents are turned in, are filled out
completely, and are signed, dated & notarized (if
necessary) | |
| 3. Improvements are driven by an
energy audit and have a cumulative
SIR greater than 1 | SIR = Savings to Investment Ratio | |

7



Homes cannot be re-weatherized if they have received services within 15 years.

Weatherization stays with the address, not the client.

A client can reapply if services were previously denied.

8

Home Repair

- What services can we provide?
 - Emergency projects that present a health and safety concern to the homeowner and occupants
 - Funding for the cost of the repair is a 0% interest loan with no monthly payment if assistance is \$2501 or greater. Loans are payable at transfer of ownership. Repairs under \$2,500 are offered as a grant with no payment required.
- How do we assist our clients through funding?
 - Community Development Block Grant (CDBG) Program Income (PI)
 - NMCAA Funds (Recaptured Housing Preservation Loans & Affordable Housing for Rural Veterans)
- Program Income is recaptured funds from previous projects that were loans to the homeowners
- Available dollars for Home Repair are tracked by the County
 - Program Year is July 1 to June 30



9

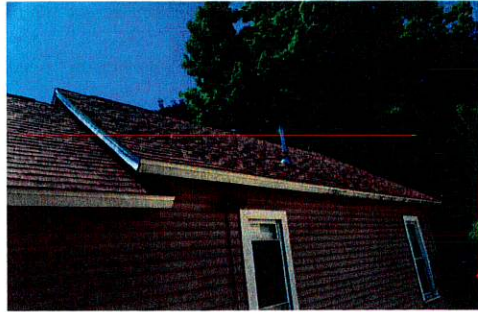
What makes a person qualified for Benzie County Home Repair?

- | | | |
|------------------------------|--|--|
| 1. Household income annually | 1 – \$44,000
2 – \$50,250
3 – \$56,550
4 – \$62,800 | 5 – \$67,850
6 – \$72,850
7 – \$77,900
8 – \$82,900 |
| 2. A complete Application | All documents are turned in, are filled out completely, and are signed, dated & notarized (if necessary) | |

10

EXAMPLE - EMERGENCY REPAIR PROJECTS

- Project B20-07
 - Used blended funds from PY 21 & 22



11

How do I get on the wait list or
Apply for Home Repair and
Weatherization?

- Go to our agency website:
www.nmcaa.net
- Call our Program Specialists at (231)
947-3780
- Email us at HEESintake@nmcaa.net



12



Northwest MI Community Action Agency
3963 Three Mile Road
Traverse City, MI 49686
P: 231.947.3780
F: 231.947.4935

Financial Management Services, (FMS) – FMS Intake

Main: 231.947.3780 x2141 | Text, (only): 231.714.4578

Email: fmsintake@nmcaa.net

Matched Savings Programs

- Individual Development Account, for down payment on home, tuition/training, or small business

Workshops & Other Assistance

- Homebuyer Education Workshops
- Money Management Workshops
- Foreclosure Prevention
- Property Tax/Mortgage Assistance
- Financial Fitness/Budget/Bankruptcy/Debit/Credit Repair Counseling

FMS - Tax Department

- Free Tax Preparation – please call 231.947.3780 option 3 or 4

Homeless Prevention, (HP)

Coordinated Entry Central Intake | 1.844.900.0500 *calls will go to voicemail; will call back in order received

Email: homeless@nmcaa.net

Diversion, Rapid Re-Housing, Street Outreach, Supportive Services for Veteran Families

Housing & Energy Efficiency Services, (HEES)

Main: 231.947.3780, (ask for Weatherization or Home Repair)

Email: heesintake@nmcaa.net

- *Emergency Home Repair* - assists homeowners with health and safety related repairs
- *Weatherization* - assists homeowners and can assist renters with landlord approval with energy efficiency related improvements in their homes

Child & Family Development

Complete 0-5 Child Development Program Pre-Application by going to nmcaa.net, click on the Early Childhood tab, then choose Application Information at the top of the dropdown list

- Pre-application link: nmcaa.net/child_devel.asp
- *Home Based Early Head Start – Pregnant women, families with children birth-3, weekly home visits, play groups*
- *Head Start/Great Start Readiness Program (GSRP) – Infant, toddler and preschool programs*

Food & Nutrition Services – Intake & Information

Schedules available online: <https://www.nmcaa.net/food.asp>

CSFP & TEFAP-specific questions, Call 231.775.8330

- Commodity Supplemental Food Program, (CSFP) monthly distribution for those 60+ who meet income criteria
- The Emergency Food Assistance Program, (TEFAP) quarterly food distribution for eligible households 18+

Correspondence

Sue Micinski
237 Shields Dr.
Beulah MI 49617

April 9, 2023

Commissioners:

Please consider this letter as public comment to be viewed by all West Benzie Joint Planning Commissioners, Jason Barnard, any interested County Commissioners and to be read for the public at the next meeting where the Sunkissed Hills Subdivision and road permitting will be discussed.

On March 10, 2023, I sent an email to alert you of my concerns with possible erosion at the Sunkissed Development. I included photos of erosion taking place in August. Well, my fears were warranted. This past week, following a rainstorm on Monday April 3, a breach was detected at Sunkissed Hills. Has there been a citation? How about a fine?

I fear that a "slap on the wrist" for this developer will only result in continued violations. Nothing will change his behavior unless our county hits him where it counts for him-in the wallet. There should be daily citations including monetary fines until the situation is rectified. A developer may shrug off a small one-time fine as part of doing business. Continuing to mollify illegal behavior will not stop the behavior, it will encourage it. It may entice other nefarious developers to see Benzie County as an easy mark. Rules, ordinances, restrictions, and laws are there to protect citizens and our county. You have the power to protect us. You must do your jobs to enforce those ordinances and act as true stewards of our county.

I beg you to issue a stop work order. Issue daily citations. Collect daily fines. Do not allow this development to continue until they are in full compliance.

Sue Micinski

LEGAL LEVELS	JAN. 1 - APR. 30	8 NOV. 1 - DEC. 31	599.75
		MAY 1 - OCT. 31	600.25
B.M. N. SIDE BOAT RAMP	ELEV. 601.87		

LEGAL LEVELS	JAN. 1 - APR. 30	& NOV. 1 - DEC. 31	599.75
		MAY 1 - OCT. 31	600.25
B.M. N. SIDE BOAT RAMP	ELEV. 601.87		

B.M. N. SIDE BOAT RAMP ELEV. 601.87

FILED

MAY 04 2023

TAMMY BOWERS
BENZIE COUNTY CLERK
BEULAH, MI 49617

LITTLE PLATTE LAKE ELEVATION

LEGAL LEVEL 586.7

B.M. 4 IRON NE ABUTMENT ELEV. 589.44

[illegible]

**BENZIE-LEELANAU DISTRICT HEALTH DEPARTMENT
BOARD OF HEALTH MEETING AGENDA
Wednesday, May 1, 2023 – 2:00 p.m.
Leelanau County Government Center-Upper Level Community Meeting Room
8527 E Government Center
Suttons Bay, MI 49682**

or

Electronically, via conference call

To participate, dial: (213)-282-9788 and enter Conference ID: 807 213 701#

This is a Regular Meeting of the Benzie-Leelanau District Health Department Board of Health. Public Comment is encouraged at the beginning and end of the meeting. An individual's comment time may be limited based on the discretion of the Chair.

Call to Order/Roll Call

Pledge of Allegiance

Approval of Minutes from the Regular Board of Health Meeting of March 22, 2023.

Approval of the Agenda

Public Comment Period

1. BLDHD BOH - By-Laws and Rules of Order – Action
2. Contract with Health Department Northwest Michigan
3. Health Officer Update – Dan Thorell
4. Personnel and Finance Committee Report-Personnel and Finance Committee
 - A. Accounts Payable - Action
 - B. March 2023 - Financial Statements – Action
 - C. Discussion Regarding Renovation of Leelanau Government Center Space for Environmental Health Division and Lease Agreement– Action
 - D. Renewal of Lease Agreement with the Leelanau Montessori Public Academy – Action
5. Presentation of the Property Management of the Benzie Resource Center
6. Staff Reports
 - A. Medical Director – Dr. Joshua Meyerson
 - B. Personal Health – Michelle Klein
 - C. Environmental Health Director – Eric Johnston
 - D. Administrative- Dodie Putney

Public Comment Period

Board Comments

Adjourn

Personnel and Finance Comm. Meeting- May 1, 2023 1:00 pm
Leelanau County Government Center – Upper-Level Community Meeting Room
Electronically via conference call:
(213) 282-9788 and enter Conference ID: 807 213 701#

ALGER COUNTY BOARD OF COMMISSIONERS

Mary Ann Froberg, Clerk
101 COURT STREET, MUNISING, MI 49862

RESOLUTION #2023-06

Urging Repair Of The Cornwall Creek Flooding Dam

WHEREAS, The Cornwall Creek Flooding Dam located in Nunda Township. Cheboygan County Michigan is the critical structure providing the infrastructure for the pristine Cornwall Flooding which is one of Michigan's best wildlife viewing, kayaking and outdoor activity areas including being rated by the DNR as a world class Bluegill Fishery; and

WHEREAS, the Dam was constructed by the State of Michigan in 1966 to provide this recreational area and control water flow within the Pigeon River Country State Forest; and

WHEREAS, the gas and oil extraction from the Pigeon River State Forest is the foundation of funding for the Michigan Natural Resources Trust Fund MNRTF which has raised and invested over 1.3 Billion Dollars into recreational assets for the State of Michigan since its inception; and

WHEREAS, only 39.4 million of the funds raised by the MNRTF has been invested back into the Pigeon River State Forest from the MNRTF with only one percent of the 39.4 million being invested into recreational facilities from the fund; and

WHEREAS, the Mission Statement of the Michigan Department of Natural Resources is "We are committed to the conservation, protection, management, use and enjoyment of the state's natural and cultural resources for current and future generations.: and

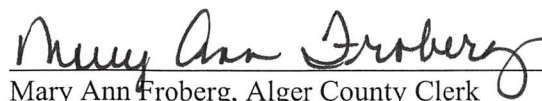
NOW, THEREFORE, BE IT RESOLVED, that the Alger County Board of Commissioners urges the Governor and State lawmakers to make the necessary appropriations to fund the estimated 1.3 million dollars to the DNR and/or EGLE to repair the Cornwall Creek Flooding Dam to protect this natural resource asset.

BE IT FURTHER RESOLVED, that a copy of this Resolution be forwarded to all Michigan Counties, Governor Gretchen Whitmer, Senator John Damoose, Representative Cam Cavitt, Representative Neil Friske, and the Michigan Association of Counties.

CERTIFICATION

I hereby certify that the above is a true copy of a Resolution adopted by the Alger County Board of Commissioners at the time, date, and place specified above pursuant to the required statutory procedures.

Respectfully submitted,


Mary Ann Froberg, Alger County Clerk

Dated: April 10, 2023



ALGER COUNTY BOARD OF COMMISSIONERS

Mary Ann Froberg, Clerk
101 COURT STREET, MUNISING, MI 49862

RESOLUTION #2023-07

Resolution to Instruct our Representatives to Oppose All Firearms Control Legislation

WHEREAS, the Constitution of the United States, ratified on the 21st day of June, 1788, declares in Article VI section 2, "This Constitution, and the Laws of the United States which shall be made in Pursuance thereof; and all Treaties made, or which shall be made, under the Authority of the United States, shall be the supreme Law of the Land; and the Judges in every State shall be bound thereby, any Thing in the Constitution or Laws of any State to the Contrary notwithstanding.";

WHEREAS, the people of the United States are guaranteed the right to keep and bear arms without any legislative infringement, under the Constitutional authority of Amendment II, "A well regulated Militia, being necessary to the security of a free State, the right of the people to keep and bear Arms, shall not be infringed.";

WHEREAS, the people of the State of Michigan recognize that the blessings of freedom come from our Almighty God according to the Preamble of the Constitution of the State of Michigan, "We, the people of the State of Michigan, grateful to Almighty God for the blessings of freedom, and earnestly desiring to secure these blessings undiminished to ourselves and our posterity, do ordain and establish this constitution.";

WHEREAS, the people of the State of Michigan have the inherent, inalienable right to hold all political power in the State of Michigan according to the Constitution of the State of Michigan, Article I, Section 1. "All political power is inherent in the people. Government is instituted for their equal benefit, security, and protection.";

WHEREAS, the people of Michigan are guaranteed the right to keep and bear arms without any legislative infringement, under Michigan State Constitutional authority in Article I section 6, "Every person has a right to keep and bear arms for the defense of himself and the state.";

WHEREAS, the people of the State of Michigan recognize that we have the right to retain rights that are not specifically written in the Constitution of the United States or the Constitution of the State of Michigan according to: Amendment IX of the Constitution of the United States, "The enumeration in the Constitution of certain rights, shall not be construed to deny or disparage others retained by the people." and Amendment I, Section 23 of the Constitution of the State of Michigan, "The enumeration in this constitution of certain rights shall not be construed to deny or disparage others retained by the people."; and

WHEREAS, the people of the State of Michigan recognize that we have the right to instruct our representatives according to the Constitution of the State of Michigan, Article I, Section 3, "The people have the right peaceably to assemble, to consult for the common good, to instruct their representatives and to petition the government for redress of grievances."

NOW, THEREFORE, BE IT:

RESOLVED, that the Alger County Board of Commissioners, as people of the State of Michigan, instruct our representatives of the 102nd Michigan State Legislature to vote in opposition of all proposed legislation that would unconstitutionally infringe on the right of the people to keep and bear arms;

BE IT FURTHER RESOLVED, that the Alger County Board of Commissioners, as people of the State of Michigan, instruct our representatives of the 102nd Michigan State Legislature to vote in opposition of all proposed legislation that infringes on the right of the people to own, bear, purchase, and sell items that are directly relevant to operation, maintenance, and modification of any firearms, including but not limited to: ammunition, magazines, stocks, triggers, braces, barrels, etc.;

BE IT FURTHER RESOLVED, that the Alger County Board of Commissioners, as people of the State of Michigan, instruct our representatives of the 102nd Michigan State Legislature to vote in opposition of all proposed gun legislation, such as Red Flag Gun Laws, that would deny a person of their right to not be deprived of life, liberty or property without due process of the law, or their right to equal benefit, security and protection;

BE IT FURTHER RESOLVED, that the Alger County Board of Commissioners, as people of the State of Michigan, instruct our representatives to recognize that the power which they hold is because of the consent of the people, and that they have no power to make legislation that is contrary to the supreme Law of the Land, nor have they been given consent to draft, introduce, sponsor, or amend legislation that infringes on the right of the people to keep and bear arms in any way; and

BE IT FURTHER RESOLVED, that the Clerk of the Alger County Board of Commissioners, shall transmit copies of this resolution to all members of the 102nd Michigan State Legislature, and shall urge all counties in Michigan to adopt similar resolutions.

CERTIFICATION

I hereby certify that the above is a true copy of a Resolution adopted by the Alger County Board of Commissioners at the time, date, and place specified above pursuant to the required statutory procedures.

Respectfully submitted,


Mary Ann Froberg, Alger County Clerk



ALGER COUNTY BOARD OF COMMISSIONERS

Mary Ann Froberg, Clerk
101 COURT STREET, MUNISING, MI 49862

RESOLUTION #2023-08

**RESOLUTION DECLARING ALGER COUNTY,
A CONSTITUTIONAL SECOND AMENDMENT SANCTUARY COUNTY**

WHEREAS, the County Board of Commissioners of the County of ALGER, State of Michigan, pursuant to Michigan statute, (Article 7 Section 2 MC) is vested with the authority of administering the affairs of the County government of ALGER County, Michigan, (Article 7 Section 1 MC) and is organized as a body corporate with powers and immunities provided by law, (Article 4 section 51 MC) and to protect the health, safety, and welfare of the residents of ALGER County and the employees of the ALGER County government; and

WHEREAS, a statute by a legislative authority (Alger County Commissioners) is considered constitutionally valid until a court decides it's not; and

WHEREAS, the Second Amendment to The Constitution of the United States of America, ratified in 1791 as part of the Bill of Rights, states "A well-regulated Militia, being necessary to the security of a free state, the right of the people to keep and bear arms shall not be infringed"; and

WHEREAS, the United States Supreme Court in United States v. Miller, 307 U.S. 174 (1939), opined that possession or use of a firearm that has some reasonable relationship to the preservation of a well-regulated militia is protected by the Second Amendment; and

WHEREAS, the United States Supreme Court in District of Columbia v. Heller, 554 U.S.570 (2008), affirmed an individual's right to possess a firearm, unconnected with service in a militia, and to use that firearm for traditionally lawful purposes, such as self-defense within the home; and

WHEREAS, the United States Supreme Court in McDonald v. Chicago, 561 U.S. 742 (2010), affirmed that the right of an individual to "keep and bear arms," as protected under the Second Amendment, is incorporated to the States by the Due Process Clause of the Fourteenth Amendment; and

WHEREAS, Article I, Section 6 of the Michigan Constitution (1963) provides that "Every person has a right to keep and bear arms for the defense of himself and the state"; and

WHEREAS, it is the desire of this Board to reaffirm its commitment and support of The Constitution of the United States of America as well as the Constitution of the State of Michigan including all amendments which protect Alger County citizens' individual rights; and

WHEREAS, it is the desire of this Board to declare its support of the Second Amendment to the United States Constitution and to the provisions of the Michigan Constitution which protect ALGER County citizens' individual rights to keep and bear arms; and

WHEREAS, each Alger County Commissioner, as provided by Article IX, section 1, of the Michigan Constitution (1963), took an oath to support The Constitution of the United States of America and the Michigan Constitution.

WHEREAS, a "Constitutional Sanctuary County" is defined as a place of refuge for the law abiding citizen in regards to the citizens' rights under The Constitution of the United States of America and Michigan Constitution including but not limited to the Second Amendment right to Keep and Bear Arms.

NOW THEREFORE IT IS HEREBY RESOLVED, by the ALGER County Board of Commissioners, that the County of ALGER, Michigan, be, and hereby is, declared to be a "Constitutional Sanctuary County."

IT IS FURTHER RESOLVED, that this Board affirms its support for the Alger County Sheriff and the Alger County Prosecuting Attorney, in the exercise of their sound discretion to NOT enforce any statute or law that is contrary to the rights established by The Constitution of the United States of America and the State of Michigan constitution against any law-abiding citizen of Alger.

BE IT FURTHER RESOLVED, that this Board will not authorize or appropriate funds, resources, employees, agencies, contractors, buildings, detention centers or offices for the purposes of enforcing any law that restricts the rights of any law abiding citizen affirmed by the Second Amendment or Article 1, Section 6, of the Michigan Constitution, nor be used to aid any state or federal agency in infringing or restricting such rights which would be considered to be unconstitutional; and

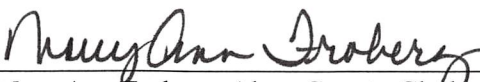
BE IT FURTHER RESOLVED, that the Board respectfully requests the Michigan Legislature, the United States congress and other agencies of State and Federal government to vigilantly preserve and protect those rights by rejecting any provision, law or regulation that may infringe, have the tendency to infringe or place any additional burdens on the rights of law-abiding citizens to keep and bear arms; and

BE IT FURTHER RESOLVED, that the Board directs its staff to forward a copy of this resolution to the Alger County Township Supervisors, Alger County elected officials, and the other 82 counties in the State of Michigan, the Michigan State Legislature (House of Representatives and State Senators), the Governor of Michigan and all of the Michigan U.S. Congress members.

CERTIFICATION

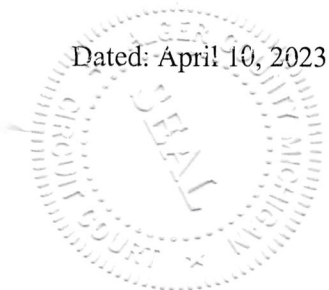
I hereby certify that the above is a true copy of a Resolution adopted by the Alger County Board of Commissioners at the time, date, and place specified above pursuant to the required statutory procedures.

Respectfully submitted,



Mary Ann Froberg, Alger County Clerk

Dated: April 10, 2023



ALGER COUNTY BOARD OF COMMISSIONERS

Mary Ann Froberg, Clerk
101 COURT STREET, MUNISING, MI 49862

RESOLUTION #2023-09

RESOLUTION SUPPORTING DARK STORE LEGISLATION

WHEREAS, Representative of Michigan's 38th Senate District, Senator Ed McBroom, seeks to introduce two bills, Senate Bill Numbers 19 and 20, intended to address the method by which the Michigan Tax Tribunal values certain properties, including big box and junior box stores, commonly referred to as the "Dark Store" theory of value; and

WHEREAS, the Tax Tribunal, on numerous occasions, has valued such properties through comparisons to sales of other big box or junior box stores that have "gone dark, " i.e., have failed to produce retail sales due to their location in the market; and

WHEREAS, the Tax Tribunal has also valued box stores by comparisons to sales of other box stores that were sold with a private deed restriction in place, which precluded the use of the sold box store for use as a box store; and

WHEREAS, these Tax Tribunal decisions across the state have resulted in artificially reduced values for thriving box stores due to comparisons to stores that either failed or were sold for some other secondary purpose, such as redevelopment for some other commercial use; and

WHEREAS, in Alger County the application of the "Dark Store" method has led to the reduction of public library hours and negatively impacted the County's General Fund balance, leading to reduced funding for County programs; and

WHEREAS, the legislation seeks to remedy these issues by requiring the Tax Tribunal to assure that box stores are valued according to their "highest and best use" by excluding the use of sale comparables sold with private restrictions in place if those restrictions substantially impair the comparable's highest and best use as compared to the property being valued; and

WHEREAS, the legislation seeks to require the use of sale comparables that are adequately comparable to the property being valued.

THEREFORE, the Board of Commissioners of Alger County, Michigan, resolves as follows:

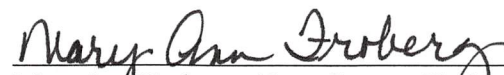
1. The Alger County Board of Commissioners hereby supports the legislation to be introduced by Senator McBroom, Senate Bill Numbers 19 and 20.

2. Any resolutions that are inconsistent with this Resolution are hereby repealed to the extent necessary to give this Resolution full force and effect.

CERTIFICATION

I hereby certify that the above is a true copy of a Resolution adopted by the Alger County Board of Commissioners at the time, date, and place specified above pursuant to the required statutory procedures.

Respectfully submitted,



Mary Ann Froberg, Alger County Clerk

Dated: April 10, 2023



**RESOLUTION AFFIRMING SUPPORT OF ALL CONSTITUTIONAL RIGHTS,
INCLUDING, BUT NOT LIMITED TO, THE RIGHT OF THE PEOPLE TO KEEP AND
BEAR ARMS; ALSO, TO ADEQUATELY FUND MENTAL HEALTH SERVICES IN
HOUGHTON COUNTY RESOLUTION #23-10**

BY THE BOARD OF COMMISSIONERS OF HOUGHTON COUNTY

WHEREAS, the issue of constitutional rights, including but not limited to, the Second Amendment to the Constitution of the United States of America has been in the spotlight of public discussion of recent;

WHEREAS, public discussion of such constitutional rights is a hallmark of public discourse in a Constitutional Republic;

WHEREAS, some individuals are of the belief that county government has the authority to not enforce duly adopted laws, regulations and/or rules, which are claimed to be in conflict with constitutional rights of individuals within the State of Michigan and the United States of America;

WHEREAS, all elected county and state office holders take an oath of office under which the office holder supports the Constitution of the United States of America and Constitution of Michigan and to faithfully discharge the duties of such offices;

WHEREAS, the lawful ownership, possession and use of firearms is part of the cultural heritage within Houghton County, Michigan;

WHEREAS, it is common for firearms to be family heirlooms that pass from generation to generation as a permanent connection of the past to the present within extended families;

WHEREAS, funding for mental health services in the State of Michigan is woefully underfunded causing a failure to adequately provide services to persons of the State of Michigan whom are in need of mental health services; and

WHEREAS, recent high profile firearm shootings involved many individuals that have mental health issues the mental health systems nationwide failed to timely, appropriately and adequately provide services to such individuals;

NOW THEREFORE BE IT RESOLVED, That the **BOARD OF COUNTY COMMISSIONERS OF HOUGHTON COUNTY** does support and will continue to honor the pledge to support the Constitution of the United States of America as well as the Constitution of the State of Michigan, including all amendments thereto;

BE IT FURTHER RESOLVED, That the **BOARD OF COUNTY COMMISSIONERS OF HOUGHTON COUNTY** direct our legislators whom act as representatives of the People of the State of Michigan to:

A. Not undertake legislation that is in conflict with the Second Amendment to the United States of America and Article 1 § 6 of the Michigan Constitution of 1963, including:

RECEIVED

APR 18 2023

1. Red Flag Laws, excluding the present Personal Protection Order process;
2. Registration requirements of full or long firearms;
3. Mandatory storage schemes for firearms
4. Additional limitations on the lawful ownership and use of firearms; and
5. Adoption of other schemes of regulation of firearms that infringe on the foregoing Constitutional guarantees of the People of the State of Michigan.

B. Adhere to their oath of office and not adopt legislation, rules, regulations and/or requirements That conflict with the Second Amendment to the Constitution of the United States and Article 1 § 6 of the Michigan Constitution and any final judicial determinations thereto;

C. Adequately fund mental health services available in all our communities to provide for timely Intervention with appropriate and adequate mental health services as an investment in the Human capital of all persons of the State of Michigan; and

D. Insure that the providing of adequately funded mental health services is accomplished by Methods that do not infringe on the statutory and constitutional rights of those in need of Mental health services.

BE IT FURTHER RESOLVED, That if in exercise of discretion by the Office of Sheriff and Office of Prosecuting Attorney both of Houghton County, determine that a law has been adopted which may violate the Constitution of the United States of America, the Constitution of the State of Michigan, and any final judicial determinations thereto, that the **BOARD OF COUNTY COMMISSIONERS OF HOUGHTON COUNTY** supports the lawful exercise of discretion not to enforce an unconstitutional law against any law abiding person within Houghton County;

BE IT FURTHER RESOLVED, that the **BOARD OF COUNTY COMMISSIONERS OF HOUGHTON COUNTY** directs its staff to provide a copy of this Resolution to:

- A. Each township in the County of Houghton;
- B. Each city and village in the County of Houghton;
- C. Each department head of the County of Houghton;
- D. Each county in the State of Michigan;
- E. The Michigan House of Representative;
- F. The Michigan Senate;
- G. The Governor of the State of Michigan

- H. Each United States Senator for the State of Michigan; and
- I. Each United States Congressman for the State of Michigan.

Approved by the Group of Concerned Citizens of Houghton County March 23, 2023.

A Motion was offered at a regular meeting of the Houghton County Board of Commissioners on Tuesday, April 11, 2023.

Adopted this 11th day of April, 2023.

Motion Moved By: Commissioner Keranen

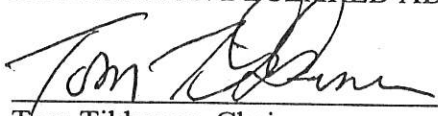
Motion Supported By: Commissioner Britz

Roll Call Vote: Yes: Keranen, Britz, Tikkanen, Anderson (4).

No: Janssen (1).

Motion Carried.

RESOLUTION DECLARED ADOPTED.



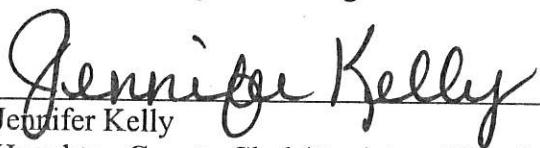
Tom Tikkanen, Chairman
Houghton County Board of Commissioners

4-11-2023
Date

STATE OF MICHIGAN)
) ss.
COUNTY OF HOUGHTON)

I hereby certify that the foregoing is true and complete copy of a Resolution adopted by the County of Houghton, Michigan at a meeting of its Board of Commissioners on the 11th day of April, 2023 the original of which Resolution is on file in my office. I further certify that the meeting was held and the minutes therefore were filed in compliance with Act No. 267 of the Public acts of 1976.

IN WITNESS WHEREOF, I have hereinto affixed my official signature this 11th day of April, 2023.



Jennifer Kelly
Houghton County Clerk/Register of Deeds
County of Houghton

RESOLUTION

NO: 2023-04-063

LIVINGSTON COUNTY

DATE: April 24, 2023

Resolution by the Livingston County Board of Commissioners in Support of the Second Amendment of the US Constitution and the Michigan Constitution – Board of Commissioners

WHEREAS, the Second Amendment to The Constitution of the United States of America, ratified in 1791 as part of the Bill of Rights, states “A well-regulated Militia, being necessary to the security of a free state, the right of the people to keep and bear arms shall not be infringed”; and

WHEREAS, Article I, Section 6 of the Michigan Constitution (1963) provides that “Every person has a right to keep and bear arms for the defense of himself and the state”; and

WHEREAS, it is the desire of this Board to reaffirm its commitment and support of The Constitution of the United States of America as well as the Constitution of the State of Michigan including all amendments which protect Livingston County citizens’ individual rights; and

WHEREAS, each Livingston County Commissioner, as provided by Article XI, Section 1, of the Michigan Constitution (1963), took an oath to support The Constitution of the United States of America and the Michigan Constitution; and

WHEREAS, a “Constitutional County” is defined as a place of refuge for the law-abiding citizen in regards to the citizens’ rights under The Constitution of the United States of America and Michigan Constitution including but not limited to the Second Amendment right to Keep and Bear Arms; and

NOW THEREFORE IT IS HEREBY RESOLVED, by the Livingston County Board of Commissioners, that the County of Livingston, Michigan, be, and hereby is, declared to be a “Constitutional County”; and

IT IS FURTHER RESOLVED that this Board affirms its support for the Livingston County Sheriff and the Livingston County Prosecuting Attorney and acknowledges and respects their respective oaths of office. This board strongly encourages their utmost discretion in the exercise of their duties in enforcing any statute, law, rule, order, or regulation that is contrary to the rights established by The Constitution of the United States of America and the State of Michigan Constitution; and

BE IT FURTHER RESOLVED that this Board will not authorize or appropriate new funds, resources, employees, agencies, contractors, buildings, detention centers or offices for the sole purposes of enforcing any statute, law, rule, order, or regulation that restricts the rights of any law-abiding citizen affirmed by the Second Amendment or Article 1, Section 6, of the Michigan Constitution, nor be used to aid any state or federal agency in infringing or restricting such rights; and

BE IT FURTHER RESOLVED that the Board respectfully requests the Michigan Legislature, the United States Congress, and other agencies of State and Federal government to vigilantly preserve and protect those rights by rejecting any provision, statute, law, rule, order or regulation that may infringe, have tendency to infringe or place any additional burdens on the rights of law-abiding citizens to keep and bear arms; and

BE IT FURTHER RESOLVED, that a copy of this Resolution be sent to Governor Gretchen Whitmer, Michigan Senators Lana Theis, Michigan House Representatives Ann Bollin, Robert Bezotte, Jennifer Conlin, Mike Mueller and the other 82 county board of commissions in the State of Michigan, U.S. Congress Representative Elissa Slotkin, U.S. Senators Gary Peters, Debbie Stabenow, the Livingston County Sheriff Mike Murphy, and the Livingston County Prosecuting Attorney David Reader and all county department directors.

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MOVED:**F. Sample****SECONDED:****D. Helzerman****CARRIED:**

Roll Call Vote: Yes (9): F. Sample, D. Helzerman, D. Domas, W. Nakagiri, J. Drick, R. Deaton, M. Smith, N. Fiani, and J. Gross; No (0): None; Absent (0): None (9-0-0)

STATE OF MICHIGAN)
) §
COUNTY OF LIVINGSTON)

I, **ELIZABETH HUNDLEY**, the duly qualified and acting Clerk of Livingston County, Michigan do hereby certify that the foregoing is a true and complete copy of a resolution adopted by the County Board of Commissioners at a regular meeting on the 24th day of April 2003, the original of which is on file in my office. Public notice of said meeting was given pursuant to and in compliance with Act No. 267 of the Public Acts of Michigan of 1976, as amended.

IN WITNESS WHEREOF, I have hereto affixed by official signature on this 26th day of April 2023, A.D.



Elizabeth Hundley
ELIZABETH HUNDLEY, LIVINGSTON COUNTY CLERK