



Cheboygan County Board of Commissioners

MISSION STATEMENT

Cheboygan County officials and staff will strive to provide public services in an open and courteous manner and will responsibly manage county resources.

Finance/Business Meeting

July 9, 2019

9:30 a.m.

Agenda

1. Call to Order
2. Roll Call
3. Invocation/Pledge of Allegiance
4. **Approve Agenda** (Motion should include adding/deleting of agenda items for both regular and/or consent agenda.)
5. **Approve Consent Agenda**
 - A. Approve Monthly Finance Claims
 - B. Budget Adjustments
 - C. Correspondence
 1. Bay County Resolution in Opposition for the Use of Local Bay-Arenac Behavioral Health Funding
 2. Bay County Resolution in Opposition to Inclusion of the Section 298 Pilots in the Proposed Medicaid Waiver Amendment
 3. Saginaw County Resolution in Support of State Psychiatric Facility in Tuscola County
 4. Wexford County Resolution Supporting the Caro Center in Tuscola County
 - D. Minutes:
 1. Finance/Business Meeting of June 11, 2019 and Committee of the Whole Meeting of June 25, 2019
 2. District #4 Health Department – 5/21/19
 3. City Council - 5/28/19
 4. County Road Commission – 5/16/19 & 6/6/19
 5. Board Appointments & Procedures – 5/1/19
 6. Zoning Board Appeals – 12/26/18
6. **Brief Citizens Comments – (3 minutes per person)**
7. **Scheduled Visitors/Department Reports**
 - A. Certificate of Appreciation – Mike Raymus, Sheriff's Department
8. **Finance Director's Report**
9. **Administrator's Report**
10. **Committee Reports**
11. **Old Business**
12. **New Business**
 - A. Region 9 Area Agency 2020-2022 Annual and Multi-year Implementation Plans
 - B. Straits Regional Ride – FTA Procurement Policy
 - C. AIA Agreement – Swan Plumbing – Animal Shelter
 - D. 2018 Cheboygan County Audit Presentation
 - E. 2018 Straits Regional Ride Audit Presentation
13. **Citizens Comments**
14. **Board Member Comments**
15. **Adjourn to the Call of the Chair**

There are no July finance claims to approve in this Board packet.

All bills received during

June 2019

that were greater than \$25,000 were included on the prepaid check writing approval list.

CHEBOYGAN COUNTY PREPAIDS REPORT JUNE 2019

CHECK REGISTERS

BANK 1 TRUST & AGENCY
BANK 2 GENERAL
BANK 3 TAX PAYMENT/FORECLOSURE FUND
BANK 5 COUNTY ROAD
BANK 9 INMATE TRUST FUND

BANK 2:

GENERAL EXPENDITURES	\$	954,574.38
MINUS MAY FINANCE	\$	0
TOTAL PREPAIDS	\$	954,574.38

NO FINANCE CLAIMS TO REPORT THIS MONTH.

PREPARED BY: DEBI KUCZYNSKI

Check Date	Bank	Check	Vendor	Vendor Name	Description	Amount
Bank 1 TRUST & AGENCY						
06/03/2019	1	67026	SOM-EDTAX	STATE OF MICHIGAN	TR CURRENT TAX COLLECTED BY COUNTY	322.00
06/05/2019	1	67027	ESCHEATS	NEXT DOOR FOOD STORE	TR REPLACE CHECK #63728	50.00
06/05/2019	1	67028	ESCHEATS	INDIAN RIVER CHAMBER OF COMMERCE	TR REPLACE CHECK #172393	85.00
06/05/2019	1	67029	ESCHEATS	RICHARD MARSHALL	TR REPLACE CHECK #64010	3.50
06/05/2019	1	67030	ESCHEATS	HASKELL CENTER	TR REPLACE CHECK #63174	10.00
06/05/2019	1	67031	MSP	MICHIGAN STATE POLICE	CR CONCEALED WEAPONS PERMITS	2,784.00
06/05/2019	1	67032	REF-TREA	AMERIFIRST HOME MORTGAGE	TR REFUND OVERPAYMENT DLQ TAX	5.69
06/05/2019	1	67033	TREAS	CHEBOYGAN COUNTY TREASURER	TR SALE PROCEEDS OF FORECLOSED 2016 TAXE	33.09
06/10/2019	1	67034	BEE T A	ANDREW BEETHAM	PC REST# 8004404 HARMON, CHRISTOPHER	40.00
06/10/2019	1	67035	ESCHEATS	HASKELL CANTER	TR REPLACE T&A CHECK# 63174	10.00
06/10/2019	1	67036	REF-TREA	DAWN BRICKER-OOM	TR CASH REFUND 231-025-100-009-01 DLQ OV	7.54
06/10/2019	1	67037	THOM DAV	DAVID THOMPSON	PC REST# 19008774 DUFFINEY, KYLE JAMES	75.00
06/12/2019	1	67038	DEET D	DOUGLAS DEETER	DC REST# 12-0253-ST PERRY, THEODORE WILL	25.00
06/12/2019	1	67039	FERRELL	FERRELL GAS COMPANY	DC REST# 13-0970-SD SKIDMORE, MELISSA DA	200.00
06/12/2019	1	67040	LAND A	ALEX LANDA	DC REST# 16-0395-FY BROWN, HERBERT DANIE	75.00
06/12/2019	1	67041	PROP L	LEIGHIO PROPERTIES	DC REST# 18-0851-SM MAYBANK, HARRY CURTI	100.00
06/12/2019	1	67042	PTAS S	STEPHEN PTASNIK	DC REST# 16-0464-ST CATER, JOSHUA WARREN	5.00
06/12/2019	1	67043	REF-TREA	IRVIN BIESER	TR CASH REFUND 161-129-000-051-00 & 161-	10.39
06/12/2019	1	67044	REF-TREA	INVERNESS TOWNSHIP TREASURER OR	TR CASH REFUND 092-900-001-259-00-PP & 0	81.63
06/12/2019	1	67045	WALMART	WALMART	DC REST# 18-0766-ST PERRITANO, JOSEPH AN	96.00
06/12/2019	1	67046	WALMART	WALMART	DC REST# 18-0567-SM DELOY-BISHOP, RAYMON	5.00
06/12/2019	1	67047	BOND-CLERK	ROSANNA ROSENCRANTS	CC BOND# 19-5737-FH PEO V ROSENCRANTS	500.00
06/12/2019	1	67048	EZMART-IR	EZ MART/BP GAS STATION	DC REST# 18-0766-ST PERRITANO, JOSEPH AN	96.00
06/13/2019	1	67049	ANDYS	ANDY'S PARTY STORE	CC REST# 14-4862-FH MARX II, DANIEL	200.00
06/13/2019	1	67050	ANTK J	JOSEPH ANTKOVIK	CC REST# 02-2546-FH SOVA, DAVID	7.18
06/13/2019	1	67051	AUTO O	AUTO OWNERS INSURANCE	CC REST# 18-5620-FH COOLBAUGH, TIMOTHY	10.00
06/13/2019	1	67052	AUTO OWNER	AUTO OWNERS	CC REST# 14-4936-FH KIMBLER, ANGELA	250.00
06/13/2019	1	67053	BORG W	WILLIAM BORGERDING	CC REST# 02-2546-FH SOVA, DAVID	7.14
06/13/2019	1	67054	BRYA W	WILLIAM BRYAN	CC REST# 03-2843-FH DELPH JR, KURT	125.00
06/13/2019	1	67055	CINCI INS	CINCINNATI INSURANCE CO	CC REST# 04-2874-FH STEMPKY, BRENT	50.00
06/13/2019	1	67056	CINCI INS	CINCINNATI INSURANCE CO	CC REST# 04-2876-FH WILLIS JR, DONALD	100.00
06/13/2019	1	67057	DRIE J	JOYCE CARLSON-DRIER	CC REST# 02-2546-FH SOVA, DAVID	7.14
06/13/2019	1	67058	DYKS B	BRITTANY MARSHALL	CC REST# 11-4339-FH MCELHINEY, STEVEN	10.00
06/13/2019	1	67059	ELEN V	VERNA ELENBAAS	CC REST# 02-2546-FH SOVA, DAVID	7.14
06/13/2019	1	67060	ELLI M	MARK H. ELLIOTT	CC REST# 02-2546-FH SOVA, DAVID	7.14
06/13/2019	1	67061	ESTA H	HURON ESTATES	CC REST# 18-5652-FH PAVWOSKI JR, NORMAN	455.00
06/13/2019	1	67062	GOHE D	DONALD OR JEAN GOHESKI	CC REST# 13-4687-FH WOODS, SUSAN	500.00
06/13/2019	1	67063	HEAT G	GERALD HEATH	CC REST# 09-4106-FH WAGNER, SONYA	200.00
06/13/2019	1	67064	JOHN JA	E JAMES JOHNSON	CC REST# 02-2546-FH SOVA, DAVID	7.14
06/13/2019	1	67065	JONE P	PATRICIA JONES	CC REST# 09-3952-FH JONES, WALTER	200.00
06/13/2019	1	67066	LAHA R	ROGER LAHAIE	CC REST# 02-2546-FH SOVA, DAVID	7.14
06/13/2019	1	67067	LATITUDE	LATITUDE SUBROGATION SERVICES	CC REST# 04-3006-FH LANCOUR, KEVIN	75.11
06/13/2019	1	67068	LEIG E	ENZO LEIGHIO	CC REST# 11-4339-FH MCELHINEY, STEVEN	5.00
06/13/2019	1	67069	LUND C	CLAYTON LUND	CC REST# 18-5652-FH PAVWOSKI JR, NORMAN	45.00
06/13/2019	1	67070	MCKE K	KENNETH MCKERVEY	CC REST# 02-2546-FH SOVA, DAVID	7.14
06/13/2019	1	67071	MCLAREN-PE	MCLAREN NORTHERN MICHIGAN	CC REST# 17-5422-FH MERCHANT, DONNA	1,672.00
06/13/2019	1	67072	MDHHS	STATE OF MICHIGAN	CC REST# 17-5346-FH JAMES, JESSICA	10.00
06/13/2019	1	67073	MIFT D	DENIELLE MIFTARAJ	CC REST# 03-2779-FH PERCY, JEFFREY	10.00
06/13/2019	1	67074	MOOD N	NATALIE MOODY-BROWN	CC REST# 05-3300-FH ROMINE, JOSHUA	100.00
06/13/2019	1	67075	NEMOA	NORTHEAST MICH OSTEOPATHIC ASSOC	CC REST# 08-3779-FH JOHNSON, VICKY	500.00
06/13/2019	1	67076	OKUL J	JOHN OKULY	CC REST# 99-2050-FH PERCY, JEFFREY	10.00
06/13/2019	1	67077	P&G	PAT & GARY'S PARTY STORE	CC REST# 18-5519-FH SANDERS, JUSTIN	12.50
06/13/2019	1	67078	PARKSIDE	PARKSIDE INN	CC REST# 11-4339-FH MCELHINEY, STEVEN	5.00
06/13/2019	1	67079	PERC R	ROSEMARY PERCY	CC REST# 15-4999-FC PERCY, JEFFREY	20.00
06/13/2019	1	67080	RACI D	DENNIS OR CONNIE RACINE	CC REST# 04-3023-FH KELLEY, THERESA	50.00
06/13/2019	1	67081	ROBE C	FLORENCE ROBERTS	CC REST# 02-2546-FH SOVA, DAVID	7.14
06/13/2019	1	67082	SAFCU	STRAITS AREA FEDERAL CREDIT UNION	CC REST# 18-5642-FH PRESTON, LUCUS	25.00

CHECK REGISTER FOR CHEBOYGAN COUNTY
CHECK DATE FROM 06/01/2019 - 06/30/2019

Check Date	Bank	Check	Vendor	Vendor Name	Description	Amount
06/13/2019	1	67083	SANE	STRAITS AREA NARCOTICS ENF	CC REST# 18-5605-FH BEBB, TODD	25.00
06/13/2019	1	67084	SANE	STRAITS AREA NARCOTICS ENF	CC REST# 18-5670-FH GECHT JR, JACOB	25.00
06/13/2019	1	67085	SANE	STRAITS AREA NARCOTICS ENF	CC REST# 15-5000-FC PERCY, JEFFREY	2.05
06/13/2019	1	67086	SANE	STRAITS AREA NARCOTICS ENF	CC REST# 17-5443-FH PROUSE, DANIEL	10.00
06/13/2019	1	67087	SCH S	SHARON SCHALOW	CC REST# 02-2546-FH SOVA, DAVID	7.14
06/13/2019	1	67088	SEARS	SEARS HOLDINGS	CC REST# 03-2716-FH RILEY, TIFFANY	130.00
06/13/2019	1	67089	SMIT C	CHARLES SMITH JR	CC REST# 02-2546-FH SOVA, DAVID	7.14
06/13/2019	1	67090	SPRA R	ROBERT SPRAY	CC REST# 02-2546-FH SOVA, DAVID 4/29/19	7.14
06/13/2019	1	67091	STIL JU	JUSTIN ALLEN STILES	CC REST# 18-5585-FH SHAMMAS, DAVID	4.50
06/13/2019	1	67092	SUPERIOR	SUPERIOR VENDING	CC REST# 11-4339-FH MCELHINEY, STEVEN	5.00
06/13/2019	1	67093	THIG-	THE HANOVER INSURANCE GROUP	CC REST# 03-2854-FH SOUTHWELL, JUDY	100.00
06/13/2019	1	67094	VANH J	JEFFREY VANHOORNE	CC REST# 02-2546-FH SOVA, DAVID	7.14
06/13/2019	1	67095	WALMART	WALMART	CC REST# 18-5519-FH SANDERS, JUSTIN	12.50
06/13/2019	1	67096	WENG R	ROBERT WENGER	CC REST# 02-2546-FH SOVA, DAVID	7.14
06/13/2019	1	67097	WERNIG	WERNIG	CC REST# 91-0683-FH HARRINGTON, ERNEST	50.00
06/13/2019	1	67098	WERNIG	WERNIG & JONES	CC REST# 91-687-FH HILL, SAMUEL	30.00
06/13/2019	1	67099	WILL J	JOHN WILLIAMS	CC REST# 15-5001-FC MORRILL, BERNARD	20.00
06/13/2019	1	67100	AFSCME	MICHIGAN COUNCIL #25 AFSCME	PR EMPLOYEE UNION DUES JUN 2019	1,483.45
06/13/2019	1	67101	BCBSOM	BLUE CROSS BLUE SHIELD OF MICH	PR HEALTH INS 007016244 0012 JULY 2019	1,346.83
06/13/2019	1	67102	CAC	CREDIT ACCEPTANCE CORPORATION	PR CASE# 134459GC- PAUL A MORSE PAID: 6/	202.76
06/13/2019	1	67103	CITI	CITI STREET	PR CTY PROBATE JUDGE RETIRE PE 6/8/19	702.37
06/13/2019	1	67104	DEP UNION	DEPUTY SHERIFFS' ASSOCIATION	PR SHERIFF DEPUTY UNION DUES JUN 2019	156.00
06/13/2019	1	67105	FOPLC	FRATERNAL ORDER OF POLICE	PR SHERIFF UNION DUES JUN 2019	602.00
06/13/2019	1	67106	GELC	GOVERNMENTAL EMPLOYEES	PR SHERIFF DEPT UNION DUES JUN 2019	606.20
06/13/2019	1	67107	MET	MICHIGAN EDUCATION TRUST	PR EMP DED HECKO #19-0G50037	150.00
06/13/2019	1	67108	MISDU	MISDU	PR 910220383 2002007381 MICHAEL J FAIRCH	186.90
06/13/2019	1	67109	MISDU	MISDU	PR 912856424 PAUL ALLEN MORSE PAID: 6/1	109.66
06/13/2019	1	67110	SLG	SHERMETA LAW GROUP	PR TINA M GONSER JEWELL #15-5314-GC PAID	75.00
06/13/2019	1	67111	UN WAY	CHEBOYGAN COUNTY UNITED WAY	PR EMPLOYEE DEDUCTIONS PE 6/8/19	12.00
06/14/2019	1	67112	BCBS-SD	BLUE CROSS BLUE SHIELD OF MICH	PR HEALTH INS 007016244 0021 JULY 2019	123.47
06/14/2019	1	67113	BCBSOM	BLUE CROSS BLUE SHIELD OF MICH	PR HEALTH INS 007016244 0025 JULY 2019	17.25
06/14/2019	1	67114	BCBSOM	BLUE CROSS BLUE SHIELD OF MICH	PR HEALTH INS 007016244 0024 JULY 2019	480.20
06/14/2019	1	67115	BCBSOM	BLUE CROSS BLUE SHIELD OF MICH	PR HEALTH INS 007016244 0022 JULY 2019	1,179.57
06/14/2019	1	67116	BCBSOM	BLUE CROSS BLUE SHIELD OF MICH	PR HEALTH INS 007016244 0020 JULY 2019	25.38
06/14/2019	1	67117	BCBSOM	BLUE CROSS BLUE SHIELD OF MICH	PR HEALTH INS 007016244 0023 JULY 2019	3,595.90
06/14/2019	1	67118	BCBSOM	BLUE CROSS BLUE SHIELD OF MICH	PR HEALTH INS 007016244 0019 JULY 2019	113.76
06/14/2019	1	67119	BCBSOM	BLUE CROSS BLUE SHIELD OF MICH	PR HEALTH INS 007016244 0001 JULY 2019	2,768.79
06/14/2019	1	67120	BCNM	BLUE CARE NETWORK OF MICHIGAN	PR HEALTH INS 00188643 C001 JULY 2019	1,485.54
06/14/2019	1	67121	BCNM	BLUE CARE NETWORK OF MICHIGAN	PR HEALTH INS 00188643 G001 JULY 2019	106,130.40
06/14/2019	1	67122	EMMET CTY	EMMET COUNTY	FN 2016-20017 HMEP SUPPORT GRANT PASS-TH	1,000.00
06/14/2019	1	67123	REF-PLAN	HAROLD POLZIN	PZ REFUND OF \$15.00-VARIANCE NOT REQUIRE	15.00
06/14/2019	1	67124	REF-PLAN	OMEGA ELECTRIC & SIGN COMPANY INC	PZ REFUND OF \$80.00 - VARIANCE NOT REQUI	80.00
06/14/2019	1	67125	SENIOR CIT	CHEBOYGAN COUNTY COUNCIL	FN MDOT CAPITAL EQUIPMENT CONTRACT LETTE	440.00
06/17/2019	1	67126	BOND-CLERK	STEVEN WAGNER	CC BOND# 15-10584-DS BUSHMAN V BADGLEY	2,000.00
06/17/2019	1	67127	BOND-CLERK	STEVEN WAGNER	CC BOND# 10-7804-DS CONWAY V BADGLEY	3,000.00
06/17/2019	1	67128	DEARBORN	DEARBORN NATIONAL INSURANCE	PR LTD/LIFE INSURANCE JUN 2019	3,563.96
06/20/2019	1	67129	BEE T A	ANDREW BEETHEM	PC REST# 8004404 HARMON, CHRISTOPER	80.00
06/20/2019	1	67130	MSP	MICHIGAN STATE POLICE	CR SEX OFFENDER REGISTER (5 REGISTRATION	150.00
06/20/2019	1	67131	PLAU C	CURTIS PLAUNT	CC REST# 18008747 STRIEBICH, DEREK WILLI	100.00
06/21/2019	1	67132	GILB	JAMES L GILBERT	CC REST# 11-4311-FH NOVEL, BURNO 2/7/19	500.00
06/21/2019	1	67133	GILB	JAMES L GILBERT	CC REST# 11-4311-FH NOVEL, BRUNO 6/13/1	50.00
06/21/2019	1	67134	SOM-EDTAX	STATE OF MICHIGAN	TR CURRENT TAX COLLECTED BY COUNTY	210.00
06/25/2019	1	67135	REF-TREA	ROBERT BOLINGER	TR 251-017-100-002-00 & 251-008-300-002	10.00
06/27/2019	1	67136	BOND-CLERK	SAMANTHA PUROLL	CC BOND# 19-5726-FH PEO V PEMBERTON	450.00
06/27/2019	1	67137	BRYA W	WILLIAM BRYAN	CC REST# 03-2843-FH DELPH JR, KURT	250.00
06/27/2019	1	67138	BURE F	FARM BUREAU INSURANCE	CC REST# 11-4456-FH LAVIGNE, JAN	25.00
06/27/2019	1	67139	CAC	CREDIT ACCEPTANCE CORPORATION	PR CASE# 134459GC - PAUL A MORSE PAID:	202.76
06/27/2019	1	67140	CINCI INS	CINCINNATI INSURANCE CO	CC REST# 04-2874-FH STEMPKY, BRENT	92.41
06/27/2019	1	67141	CITI	CITI STREET	PR CTY PROBATE JUDGE RETIRE PE 6/22/19	702.37
06/27/2019	1	67142	CLERK	CHEBOYGAN COUNTY CLERK	CC BOND# 19-5726-FH PEO V PEMBERTON	50.00

Check Date	Bank	Check	Vendor	Vendor Name	Description	Amount
06/27/2019	1	67143	COLE P	PAMELA COLEMAN	CC REST# 97-1713-FH ROCHESTER, STUART	750.00
06/27/2019	1	67144	FLON P	PAMELA FLORES	CC REST# 97-1713-FH ROCHESTER, STUART	750.00
06/27/2019	1	67145	HALB A	AMY HALBERG	CC REST# 17-5494-FH TEMPLETON, CHRISTOPH	82.24
06/27/2019	1	67146	HEAT G	GERALD HEATH	CC REST# 09-4106-FH WAGNER, SONYA	200.00
06/27/2019	1	67147	LATITUDE	LATITUDE SUBROGATION SERVICES	CC REST# 04-2958-FH NOBLE, JASON	25.00
06/27/2019	1	67148	LATITUDE	LATITUDE SUBROGATION SERVICES	CC REST# 10-4113-FC STEWARD, BEAU	370.00
06/27/2019	1	67149	MCLAREN-PE	MCLAREN NORTHERN MICHIGAN	CC REST# 17-5422-FH MERCHANT, DONNA	2,000.00
06/27/2019	1	67150	MET	MICHIGAN EDUCATION TRUST	PR EMP DED - M HECKO #19-OG50037	150.00
06/27/2019	1	67151	MILL J	JACOB MILLER #515725	CC REST# 17-5358-FH PETERS, RANDY	62.50
06/27/2019	1	67152	MISDU	MISDU	PR 912856424 PAUL ALLEN MORSE PAID: 6/2	109.66
06/27/2019	1	67153	MISDU	MISDU	PR 910220383 2002007381 MICHAEL J FAIRCH	186.90
06/27/2019	1	67154	NEMOA	NORTHEAST MICH OSTEOPATHIC ASSOC	CC REST# 08-3779-FH JOHNSON, VICKY	500.00
06/27/2019	1	67155	BRIAN BR	BRIAN ROSE	CC REST# 07-3740-FC ELLIOTT, RYAN	20.00
06/27/2019	1	67156	SANE	STRAITS AREA NARCOTICS ENF	CC REST# 17-5361-FC JEWELL, NICOLE	5.00
06/27/2019	1	67157	SANE	STRAITS AREA NARCOTICS ENF	CC REST# 18-5683-FH SIMMONS JR, ALLEN	5.00
06/27/2019	1	67158	SLG	SHERMETA LAW GROUP	PR TINA M GONSER JEWELL #15-5314-GC PAI	75.00
06/27/2019	1	67159	STIL JU	JUSTIN ALLEN STILES	CC REST# 18-5585-FH SHAMMAS, DAVID	2.50
06/27/2019	1	67160	TERR E	ECTON TERREBONNE	CC REST# 06-3534-FC POPE, ROBERT	50.00
06/27/2019	1	67161	TUCK G	GARY TUCKER	CC REST# 15-5020-FH LIETAERT, MASON	40.00
06/27/2019	1	67162	UN WAY	CHEBOYGAN COUNTY UNITED WAY	PR EMPLOYEE DEDUCTIONS PE 6/22/19	12.00
06/27/2019	1	67163	WALMART	WALMART	CC REST# 06-3445-FH STRIEBICH, JOSEPH	50.00
06/28/2019	1	67164	BEE T A	ANDREW BEETHEM	PC REST# 8004404 HARMON, CHRISTOPHER	40.00
06/28/2019	1	67165	BOND-CLERK	KARLA FORD	CC BOND# 18-5694-FH PEO V LESLIE	20.00
06/28/2019	1	67166	CLERK	CHEBOYGAN COUNTY CLERK	CC BOND# 18-5694-FH PEO V LESLIE	880.00
06/28/2019	1	67167	CLERK	CHEBOYGAN COUNTY CLERK	CC BOND# 18-5694-FH PEO V LESLIE	100.00
06/28/2019	1	67168	ESCHEATS	CHEBOYGAN COUNTY TREASURER	TR 2019 ESCHEATABLE MONIES	2,935.06
06/28/2019	1	67169	ESCHEATS	MICHIGAN DEPT OF TREASURY	TR 2019 ESCHEATABLE MONIES - UNCLAIMED	140.00
06/28/2019	1	67170	KILM S	SHERI KILMER	PC REST# 17008645 BURGTORF, DESIREE	13.31
06/28/2019	1	67171	MICH DE	DEREK MICHAEL	PC REST# 18008764 HAWVER, BENJAMIN JACOB	47.97
06/28/2019	1	67172	PIA	PRESQUE ISLE ACADEMY	PC REST# 7004307 SCHOOLCRAFT, SHANE GERA	50.00
06/28/2019	1	67173	SOM-EDTAX	STATE OF MICHIGAN	TR CURRENT TAX COLLECTED	20.00
06/28/2019	1	67174	WALMART	WALMART	PA REST# 19-0037-SM	599.51
06/28/2019	1	67175	MICH DE	DEREK MICHAEL	PC REST# 18008763 CLARK, CHRISTOPHER GAI	25.00
06/28/2019	1	67176	CHEB	CITY OF CHEBOYGAN	DC ORDINANCE FEE JUN 2019	885.31
06/28/2019	1	67177	MDT-TRTAX	MICHIGAN DEPT OF TREASURY	RD REAL ESTATE TAX TRANSFER JUN 2019	89,103.75
06/28/2019	1	67178	SHERIFF	CHEBOYGAN COUNTY SHERIFF DEPT	CC OUIL REIMBURSEMENT - PEO V KARL WEATH	200.00
06/28/2019	1	67179	SHERIFF	CHEBOYGAN COUNTY SHERIFF DEPT	DC CONVICTED OUIL ASMNT	626.50
06/28/2019	1	67180	SOM-CC	STATE OF MICHIGAN	CC 53RD CIRCUIT COURT FILING FEES JUN 2	3,983.55
06/28/2019	1	67181	SOM-DC	STATE OF MICHIGAN	DC 89TH DISTRICT COURT FILING FEES JUN	16,720.50
06/28/2019	1	67182	SOM-NETF	STATE OF MICHIGAN	CR NOTARY EDUCATION & TRAINING FUND JUN	2.00
06/28/2019	1	67183	SOM-PC	STATE OF MICHIGAN	PC PROBATE COURT FILING FEES JUN 2019	1,045.00
06/28/2019	1	67184	SOM-PC	STATE OF MICHIGAN	PC PROBATE COURT FILING FEES JUN 2019	1,823.86
06/28/2019	1	67185	SOM-SURV	STATE OF MICHIGAN	RD REMON FEES APR-JUN 2019	5,626.32
06/28/2019	1	67186	TTP	TUSCARORA TOWNSHIP POLICE	DC CONVICTED OUIL ASMNT JUN 2019	25.00
06/28/2019	1	67187	VOM	VILLAGE OF MACKINAW	DC ORDINANCE FEE JUN 2019	188.36

1 TOTALS:

Total of 162 Checks:

274,845.23

Less 2 Void Checks:

106.00

Total of 160 Disbursements:

274,739.23

Check Date	Bank	Check	Vendor	Vendor Name	Description	Amount
Bank 2 GENERAL FUND						
06/03/2019	2	179497	JURY CC	SONJA JULIA GOMEZ	CC JURY SELECTION 5/22/19 PEO V WILLIAM	146.05
06/03/2019	2	179498	JURY CC	ROSEMARY LOU GAUTHIER	CC JURY SELECTION 5/22/19 PEO V WILLIAM	113.40
06/03/2019	2	179499	JURY CC	KAREN ANNE WALKER	CC JURY SELECTION 5/22/19 PEO V WILLIAM	110.89
06/03/2019	2	179500	JURY CC	TINA MARIE REDMOND	CC JURY SELECTION 5/22/19 PEO V WILLIAM	92.34
06/03/2019	2	179501	JURY CC	LYNSEY MARIANNE LANDIS	CC JURY SELECTION 5/22/19 PEO V WILLIAM	102.98
06/03/2019	2	179502	JURY CC	ALISHA ANN EVANS	CC JURY SELECTION 5/22/19 PEO V WILLIAM	33.12
06/03/2019	2	179503	JURY CC	SUSAN ALICE SCHULZ	CC JURY SELECTION 5/22/19 PEO V WILLIAM	91.56
06/03/2019	2	179504	JURY CC	CHARLES LEE WOODWARD JR	CC JURY SELECTION 5/22/19 PEO V WILLIAM	143.10
06/03/2019	2	179505	JURY CC	DANE ANTHONY OSTROSKE	CC JURY SELECTION 5/22/19 PEO V WILLIAM	114.60
06/03/2019	2	179506	JURY CC	VICKIE LYNN RODRIGUEZ	CC JURY SELECTION 5/22/19 PEO V WILLIAM	126.01
06/03/2019	2	179507	JURY CC	MEGAN MARIE PRICE	CC JURY SELECTION 5/22/19 PEO V WILLIAM	34.16
06/03/2019	2	179508	JURY CC	ADAM TRAVERS SCHUBEL	CC JURY SELECTION 5/22/19 PEO V WILLIAM	121.10
06/03/2019	2	179509	JURY CC	THERESA ANN BLACKMAN	CC JURY SELECTION 5/22/19 PEO V WILLIAM	122.36
06/03/2019	2	179510	JURY CC	LEE ERWIN VANHOUTEN	CC JURY SELECTION 5/22/19 PEO V WILLIAM	143.72
06/03/2019	2	179511	CLSSI	CHEBOYGAN LIFE SUPPORT SYSTEM	TR MONTHLY PAYMENT JUNE 2019	26,488.83
06/03/2019	2	179512	EMMET CTY	EMMET COUNTY	TR MONTHLY PAYMENT JUNE 2019 - MACKINAW	2,100.08
06/03/2019	2	179513	OAA	ONAWAY AREA AMBULANCE	TR MONTHLY PAYMENT JUNE 2019	1,284.50
06/03/2019	2	179514	PUB DEF 3	RONALD VARGA OR WILLIAM KEOGH	FN PUBLIC DEFENDERS CONTRACTUAL SEE JUN	12,285.00
06/03/2019	2	179515	RAMSAY	DONALD RAMSAY	CR MEDICAL EXAMINER WAGE JUNE 2019	876.83
06/03/2019	2	179516	SENIOR CIT	CHEBOYGAN COUNTY COUNCIL	TR MONTHLY PAYMENT JUNE 2019	48,333.33
06/03/2019	2	179517	WASC	WAWATAM AREA SENIOR CITIZENS INC	TR MONTHLY PAYMENT JUNE 2019	4,991.00
06/05/2019	2	179518	ALLPHASE	ALL-PHASE	MA CAT 5E WHITE	85.00
06/05/2019	2	179519	CCE	CCE CENTRAL DISPATCH AUTHORITY	FN 4% PHONE CHARGE MAY	376.86
06/05/2019	2	179520	CHARTER	CHARTER COMMUNICATIONS	SRR PHONE & INTERNET 5/13/19-6/12/19	283.92
06/05/2019	2	179521	DEAN	NANCY B DEAN	PC ATTY CONTRACT JUNE 2019	1,475.00
06/05/2019	2	179522	GILB	JAMES L GILBERT	PC ATTY CONTRACT JUNE 2019	1,475.00
06/05/2019	2	179523	HANSEL	DONNA HANSEL	PC ATTY CONTRACT JUNE 2019	1,475.00
06/05/2019	2	179524	INK & TONE	INK & TONER ALTERNATIVE	PZ TONER	139.99
06/05/2019	2	179525	KEOGH	WILLIAM L KEOGH PC	PC ATTY CONTRACT JUNE 2018	1,475.00
06/05/2019	2	179526	MACARTHUR	TIMOTHY MACARTHUR	PC ATTY CONTRACT JUNE 2019	1,475.00
06/05/2019	2	179527	MISC	SHARON WEISS-BRANDAU	GIS REIMBURSE MEALS FOR CONF	36.98
06/05/2019	2	179528	MISC	JAMES HOLSER	SRR REIMBURSE FOR PURCHASE	16.95
06/05/2019	2	179529	NOP	NATIONAL OFFICE PRODUCTS	PZ NAME PLATE K JOHNSON	11.00
					PZ SIGNATURE STAMP	31.00
						<u>42.00</u>
06/05/2019	2	179530	OTEC	PHILLIP P VANDENBERGE DBA OTEC	SRR TEST SIGNAL STRENGTH FOR NEW BLDG	115.00
06/05/2019	2	179531	PAWLOWSKI	NICOLE PAWLOWSKI	CC DGC REIMBURSE FOR PURCHASE	31.60
06/05/2019	2	179532	PNC VISA	PNC BANK	FN CREDIT CARD THRU 5/19/19	7,637.29
06/05/2019	2	179533	PNC VISA	VOID		
06/05/2019	2	179534	PNC VISA	VOID		
06/05/2019	2	179535	RUST D	DANIEL J RUST	CC REPRESENT V MILLER 13-4724-FC	917.33
06/05/2019	2	179536	STON E	HON ERIK J STONE	CC MILEAGE RT FROM ROGERS CITY 5/8 & 5/1	104.40
06/05/2019	2	179537	TRU GREEN	TRUGREEN	MA VETERAN PARK SPRING FERTILIZER	125.00
06/07/2019	2	179538	BBC	BERNARD BUILDING CENTER	MA SD PANELING	19.89
					MA PA PUSHBUTTON DOOR BELL	4.29
						<u>24.18</u>
06/07/2019	2	179539	BROW C	CHARLES BROWN	PC SA FDTA THIRD SESSION BILLING	1,643.30
06/07/2019	2	179540	BURIAL	DOMINIC JUILLET	VA INSTALLATION OF BURIAL MARKERS FOR VE	95.00
06/07/2019	2	179541	CALS	CAL'S MOBILE HEAVY EQUIPMENT	SRR BUS# 119 - FULL SERVICE	137.50
					SRR BUS# 11 - CHECK OUT LIFT - INOPERABL	149.45
					SRR BUS# 71 - REPLACE MASTER CYLINDER -	761.71

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Check Date	Bank	Check	Vendor	Vendor Name	Description	Amount
						1,048.66
06/07/2019	2	179542	CARTER	CARTER RECOVERY	SRR BUS# 318 - STUCK IN MUD @ 11266 NOR	200.00
06/07/2019	2	179543	CEMENT	CHEBOYGAN CEMENT PRODUCTS	MA BLACKTOP PATCH	107.10
06/07/2019	2	179544	CMDA	CUMMINGS, MCCLOREY, DAVIS & ACHO PLC	AD GENERAL LEGAL SERVICES ENDING 4/30/19	2,760.00
06/07/2019	2	179545	CROS C	CAROL CROSS	PC GUARDIANSHIP REVIEWS #14013934, 10013	188.85
06/07/2019	2	179546	DEKETO	DEKETO LLC	ROD LICENSE ENHANCEMENT (571 DOCUMENTS)	1,142.00
06/07/2019	2	179547	FERN FORD	FERNELIUS FORD LINCOLN	SRR CAR# 11 (2) FRONT WHEEL BEARINGS INT	1,108.05
06/07/2019	2	179548	GABRIDGE	GABRIDGE & COMPANY PLC	FN PROGRESS BILLING FOR DECEMBER 31, 201	9,625.00
06/07/2019	2	179549	GRAINGER	WW GRAINGER	MA SUPPLIES - AIR FILTER, PAYROLL TIME C	189.13
06/07/2019	2	179550	INK & TONE	INK & TONER ALTERNATIVE	CR OFFICE SUPPLIES - TONER	179.99
06/07/2019	2	179551	LOCAL	LOCAL SANITATION	RC HAULED 1 - 30 YD ROLLOFF TO EMMET COU	300.00
06/07/2019	2	179552	NOP	NATIONAL OFFICE PRODUCTS	CCM OFFICE SUPPLIES - BINDER, SALES BOOK	13.74
					CCM OFFICE SUPPLIES - DESK CALENDAR	24.45
					CCM OFFICE SUPPLIES - PENCILS	5.80
					SRR 1 HEAVY DUTY THREE HOLE PUNCH	29.99
						<u>73.98</u>
06/07/2019	2	179553	RDIC	RIVERTOWN DO-IT CENTER	CCM SUPPLIES - DRYWALL TAPE, JOINT COMPO	17.77
					CCM SUPPLIES - SHOWER ROD, PADLOCK	66.44
						<u>84.21</u>
06/07/2019	2	179554	REDM M	MATT REDMOND	VA INSTALLATION OF BURIAL MARKERS FOR VE	875.00
06/07/2019	2	179555	ROGE V	VICKY HAMLIN-ROGERS RN	PC GUARDIANSHIP REVIEWS #8013074, 150140	177.00
06/07/2019	2	179556	SAG	STRAITS AREA GLASS	SRR BUS# 119 - WINDSHIELD CHIP REPAIR	55.00
					SRR BUS# 309 - WINDSHIELD CHIP REPAIR	55.00
						<u>110.00</u>
06/07/2019	2	179557	SAP	STRAITS AREA PRINTING	CCM (2500) DAILY BOAT LAUNCH PASS ENVELO	728.40
06/07/2019	2	179558	SAP	STRAITS AREA PRINTING	SRR (1440) COPIES - 10 HIRE PACKETS	195.00
06/07/2019	2	179559	SPIES-SRR	SPIES AUTO PARTS & TIRE	5" DROP RECEIVER FOR TRUCK PT-19, 2" BA	77.89
					SRR UNIVERSAL FLOOR MATS FOR PT-19	29.99
						<u>107.88</u>
06/07/2019	2	179560	SPRAYS P	SPRAY'S PLUMBING & HEATING INC	CCM SUPPLIES - MECH, SEAL KIT STATOR, BO	207.90
06/07/2019	2	179561	UPS	UNITED PARCEL SERVICE	FN UPS CHARGES MAY 2019	21.46
06/07/2019	2	179562	ACH	ADVANCED CORRECTIONAL HEALTHCARE	SDJ ON SITE SERVICES (JULY NURSE)	8,315.89
06/07/2019	2	179563	AT&T/SBC	AT&T	MA GAS PUMP MODEM # 23162733618012 4/2	70.57
06/07/2019	2	179564	AT&T/SBC	AT&T	SD MONTHLY PHONE SERVICE ACCT# 231627315	288.28
06/07/2019	2	179565	AWARD PLUS	AWARDS PLUS	CC NAME PLATE - (1 3/4 X 3 - PAVLICH)	10.00
06/07/2019	2	179566	BARTLETT	STUART BARTLETT	PZ PLANNING COMMISSION MTG 5/15/19	55.08
					PZ PLANNING COMMISSION SITE VISIT 5/13/	77.12
						<u>132.20</u>
06/07/2019	2	179567	BOB BARKER	BOB BARKER COMPANY INC	SDJ INMATE SUPPLIES - MAXITHIN (500 CT)	111.09
06/07/2019	2	179568	BOROWICZ	HAROLD BOROWICZ	PZ PLANNING COMMISSION MTG 5/15/19	49.28
06/07/2019	2	179569	CAR-SD	CARQUEST AUTO PARTS	SD BRUSH/ COUPLER	77.15
					SD JACK	63.99
					SD BATTERY/TRAILER CONNECTOR	130.64
					SD HEAT SHRINK TUBING	2.99
						<u>274.77</u>
06/07/2019	2	179570	CARD	CARDMEMBER SERVICE	SD CARD SERVICES THROUGH 4/26/19	3,171.64

Check Date	Bank	Check	Vendor	Vendor Name	Description	Amount
						846.25
06/07/2019	2	179592	SAP	STRAITS AREA PRINTING	CR #10 WINDOW ENVELOPES (1500 CT)	262.60
06/07/2019	2	179593	SAP	STRAITS AREA PRINTING	SD BUSINESS CARDS (STACKS-500 CT)	45.00
06/07/2019	2	179594	SCMG	SAULT-CHEBOYGAN MEDIA GROUP	AD SRR AD# 89604 - BUS DRIVERS/ DISPATCH	195.00
06/07/2019	2	179595	SECURUS	SECURUS TECHNOLOGIES	SDJ INMATE PHONE USAGE CHARGES MAY 2019	5,930.56
06/07/2019	2	179596	SPIES-SD	SPIES AUTO PARTS & TIRE	SD MARINE - JB WELD	8.49
06/07/2019	2	179597	TELE-RAD	TELE-RAD INC	SD PORTABLE RADIOS & ACCESSORIES FOR MA	2,335.00
06/07/2019	2	179598	TELE-RAD	TELE-RAD INC	SD WHELEN LIGHTHEAD - RED/BLUE	733.81
06/07/2019	2	179599	THOM JO	JOHN THOMPSON	PZ ZONING BOARD OF APPEALS MTG 5/22/19	62.04
					PZ ZONING BOARD OF APPEALS SITE VISIT 5	64.36
						<u>126.40</u>
06/07/2019	2	179600	TRACTOR	TRACTOR SUPPLY	MA LAWN MOWER PARTS & STARTUP	171.76
06/07/2019	2	179601	TRI RIVERS	TRI RIVERS COLLISION	SD WINDSHIELD	280.00
06/12/2019	2	179602	BLARNEY	BLARNEY CASTLE OIL COMPANY	CCM FUEL PURCHASE (3200 GALLONS DIESEL, CCM FUEL PURCHASE (2162.1 GALLONS DIESEL)	19,761.59 4,640.25
						<u>24,401.84</u>
06/12/2019	2	179603	BRIDGE EXC	BRIDGEWATER EXCAVATING	RC 10 YDS GRAVEL AT INDIAN RIVER RECYCLE	210.00
06/12/2019	2	179604	CANTEEN	CANTEEN SERVICES OF NORTHERN MI	SDJ 6553 MEALS, 21 SNACKS, 155 EXTRA MIL	14,504.65
06/12/2019	2	179605	CHARTER	CHARTER COMMUNICATIONS	CCM MARINA TELEPHONE ACCT# 8245122670084	224.94
06/12/2019	2	179606	CHARTER	CHARTER COMMUNICATIONS	IS INTERNET ACCT# 8245122670068360 5/24	109.98
06/12/2019	2	179607	CHARTER	CHARTER COMMUNICATIONS	FG/RC PHONE & INTERNET ACCT# 82451226700	209.94
06/12/2019	2	179608	CUNN S	SARA CUNNINGHAM	VA NACVSO NATIONAL CONFERENCE - WEEK OF	209.35
06/12/2019	2	179609	DECKA	DECKA DIGITAL	MSU OFFICE SUPPLIES - #10 ENVELOPES (200	180.13
06/12/2019	2	179610	GFL	GFL ENVIRONMENTAL USA, INC.	CCM TRASH REMOVAL ACCT# 1532111 - PARTIA	325.66
06/12/2019	2	179611	GOURDIE	GOURDIE-FRASER, INC.	CCM FUEL SYSTEM & SERVICE DOCK REPLACEME	1,765.00
06/12/2019	2	179612	LEXISNEXIS	LEXISNEXIS RISK SOLUTIONS	TR MEMBERSHIP MAY 2019	103.81
06/12/2019	2	179613	MISC	ROGER CARLSON	RC REIMBURSE FOR FUEL PURCHASED FOR RECY	20.00
06/12/2019	2	179614	NINI S	CAROL J SHERWOOD	PZ BOARD OF APPEALS MTG 5/22/19	41.97
					PZ BOARD OF APPEALS SITE VISIT 5/22/19	73.64
						<u>115.61</u>
06/12/2019	2	179615	NOP	NATIONAL OFFICE PRODUCTS	TR OFFICE SUPPLIES - PAPER	21.98
06/12/2019	2	179616	OFF DEPOT	OFFICE DEPOT	VA OFFICE SUPPLIES - SUGGESTION BOX	44.99
					VA OFFICE SUPPLIES - STAMP PAD	4.99
						<u>49.98</u>
06/12/2019	2	179617	PITNEY	PITNEY BOWES LEASE	FN POSTAGE MACHINE LEASE ACCT# 001731770	1,460.10
06/12/2019	2	179618	RDIC	RIVERTOWN DO-IT CENTER	FG SUPPLIES	66.85
06/12/2019	2	179619	RDIC	RIVERTOWN DO-IT CENTER	MA SUPPLIES - KEYS, BOLTS, ACCESSORIES	13.14
06/12/2019	2	179620	RDIC	RIVERTOWN DO-IT CENTER	MA SUPPLIES - D WIRE, PICTURE WIRE	13.87
06/12/2019	2	179621	RDIC	RIVERTOWN DO-IT CENTER	MA SUPPLIES - NUMBERS, LETTERS, SIGNS	2.13
06/12/2019	2	179622	RDIC	RIVERTOWN DO-IT CENTER	MA SUPPLIES - GLOVES, LOCKS, SOFTENING S	59.30
06/12/2019	2	179623	RDIC	RIVERTOWN DO-IT CENTER	MA SUPPLIES - FLEX TAPE, MULCH	31.46
06/12/2019	2	179624	RDIC	RIVERTOWN DO-IT CENTER	MA SUPPLIES - MULCH	29.95
06/12/2019	2	179625	RDIC	RIVERTOWN DO-IT CENTER	MA SUPPLIES - SCREWS, BOLTS	9.02
06/12/2019	2	179626	RDIC	RIVERTOWN DO-IT CENTER	MA ANIMAL SHELTER SUPPLIES - PAINT TRAYS	85.69
06/12/2019	2	179627	SAP	STRAITS AREA PRINTING	PC #10 REGULAR ENVELOPES (5000 CT- 2 CAR	319.65
06/12/2019	2	179628	SAP	STRAITS AREA PRINTING	VA RAFFLE TICKETS - VETERANS MEMORIAL PA	144.55
06/12/2019	2	179629	STRA P	STRAITSLAND PUBLISHING	AD BOARD MEETING MINUTES, HELP WANTED- C	24.15
06/12/2019	2	179630	ATCHISON	ATCHISON PAPER & SUPPLY	CCM FISH CLEANING STATION CLEANER, DEODO	216.46
06/12/2019	2	179631	BLARNEY	BLARNEY CASTLE OIL COMPANY	CCM PURCHASE FUEL (1132.9 GALLONS GAS)	3,584.81
06/12/2019	2	179632	BLARNEY	BLARNEY CASTLE OIL COMPANY	CCM PURCHASE FUEL (1149.7 GALLONS DIESEL)	2,381.55

Check Date	Bank	Check	Vendor	Vendor Name	Description	Amount
06/12/2019	2	179633	CDT-CR	CHEBOYGAN DAILY TRIBUNE	CR ANNUAL SUBSCRIPTION RENEWAL	195.00
06/12/2019	2	179634	CMS	COMMUNITY MEDIATION SERVICES	PC MEDIATION SERVICES FOR 2019	10,000.00
06/12/2019	2	179635	FAM FARE	FAMILY FARE	VA VETERANS ASSITANCE FUND - VETERAN: FK	132.48
06/12/2019	2	179636	GEWY	YOUNG, GRAHAM & WENDLING PC	AD LEGAL SERVICES THROUGH 5/31/19	2,256.00
06/12/2019	2	179637	GOUJ C	CAL GOUINE	BOC COMMISSIONER MILEAGE 6/11/19 (7 MILE	4.06
06/12/2019	2	179638	LEXISNEXIS	LEXISNEXIS RISK SOLUTIONS	FOC INFORMATION RESEARCH MAY 2019	50.00
06/12/2019	2	179639	LEXISNEXIS	LEXISNEXIS RISK SOLUTIONS	PC INFORMATION SEARCH MAY 2019	50.00
06/12/2019	2	179640	MATE R	ROBERTA MATELSKI	BOC COMMISSIONER MILEAGE 6/11/19 (52 MIL	30.16
06/12/2019	2	179641	MENK S	STEVEN A MENKEN	PC TRAIL COURT APPT ATTY #19014732 TAYLO	50.00
06/12/2019	2	179642	MOW	MICHIGAN OFFICEWAYS INC	FOC OFFICE SUPPLIES - CORRECTION TAPE, P	184.70
06/12/2019	2	179643	NEWM M	MICHAEL NEWMAN	BOC COMMISSIONER MILEAGE 6/11/19 (9 MIL	5.22
06/12/2019	2	179644	NORCHEM	NORCHEM DRUG TESTING	DC DRUG TESTING - MAY 2019	7.95
06/12/2019	2	179645	OFF DEPOT	OFFICE DEPOT	DC OFFICE SUPPLIES - CLASP ENVELOPES, TA	325.23
06/12/2019	2	179646	RDIC	RIVERTOWN DO-IT CENTER	CCM GALV WASHERS, SCREWS, PINS	57.05
					CCM DEEP SOCKET, SWITCH COVER, LIGHT BUL	33.21
						90.26
06/12/2019	2	179647	REIS M	MICHAEL P REISTERER SR	PC TRIAL COURT APPT ATTY #19014719 LABL	100.00
06/12/2019	2	179648	TARGET	TARGET INFORMATION MANAGEMENT	DC FORMS - DEMAND FOR POSSESSION, NOTICE	32.41
					DC FORMS - AFFIDAVIT & CLAIM, SUMMONS-LA	54.94
						87.35
06/12/2019	2	179649	TREAS	CHEBOYGAN COUNTY TREASURER	PR EMPLOYEE FRINGES & DEDUCTIONS - PE 6/	260,125.64
06/12/2019	2	179650	TRYBAN	MARY ELLEN TRYBAN	BOC COMMISSIONER MILEAGE 6/11/19 (7 MILE	4.06
06/12/2019	2	179651	WALLACE	JOHN WALLACE	BOC COMMISSIONER MILEAGE 6/11/19 (50 MI	29.00
06/12/2019	2	179652	WARF S	STEVE WARFIELD	BOC COMMISSIONER MILEAGE 6/11/19 (66 MIL	328.86
06/12/2019	2	179653	WERNER	WERNER PLUMBING & HEATING	MA DHS BLDG - REPAIR A/C CONDENSER	136.10
06/12/2019	2	179654	WHEELER	WHEELER MOTORS INC	AD CAR #15 - REAR PADS, ROTORS, DRIVER S	239.85
					AD CAR# 16 - REPLACE MAF DUE TO SCUED RE	322.83
						562.68
06/12/2019	2	179655	WILE R	RICK WILES	VA REIMBURSE MEALS & GAS - NACVSO NATION	97.85
06/14/2019	2	179656	EMMET CTY	EMMET COUNTY	SRR FARES FROM EMMET COUNTY ROUTES 11, 1	2,691.50
06/14/2019	2	179657	EMMET DPW	EMMET COUNTY DPW	RC MONTHLY RECYCLE FEES MAY 2019	11,825.00
06/14/2019	2	179658	GFL	GFL ENVIRONMENTAL USA, INC.	MA TRASH REMOVAL ACCT# 1533209	581.20
					MA TRASH REMOVAL	30.00
						611.20
06/14/2019	2	179659	WLS	WELLSPRING LUTHERAN SERVICES	DHS CC# 20554812 5/1/19 - 5/31/19	534.44
06/14/2019	2	179660	AT&T/SBC	AT&T	IS INTERNET ACCT# 231R0122198751 5/2 -	1,101.98
06/14/2019	2	179661	AT&T/SBC	VOID		
06/14/2019	2	179662	CHARTER	CHARTER COMMUNICATIONS	IS MSU INTERNET ACCT# 8245122670095926	109.98
06/14/2019	2	179663	CPSI	CREATIVE PRODUCT SOURCING INC	FN DARE T-SHIRTS, MEDALLIONS, PENS & GRA	259.82
06/14/2019	2	179664	CROS C	CAROL CROSS	PC GUARDIANSHIP REVIEW - #19014725, #190	39.71
06/14/2019	2	179665	FPI	FAR PRODUCTS INC	CCM MECH SEAL KIT STATOR, BOAT ADAPTER	207.90
06/14/2019	2	179666	GASLIGHT	GASLIGHT MEDIA	IS MONTHLY WEBSITE HOSTING & SEARCH ENGI	150.00
06/14/2019	2	179667	KEOGH	WILLIAM L KEOGH PC	PC TRIAL COURT APPT ATTY #19008795 - CRA	150.00
06/14/2019	2	179668	KSS	KSS ENTERPRISES	MA SUPPLIES - CAN LINERS, MULTIFOLD TOWE	917.26
06/14/2019	2	179669	MACARTHUR	TIMOTHY MACARTHUR	PC TRAIL COURT APPT ATTY - #19008795 - C	150.00
06/14/2019	2	179670	POSTMASTER	POSTMASTER - CHEBOYGAN	MA ANNUAL PO BOX FEE JUNE 2019 - MAY 20	274.00
06/14/2019	2	179671	RAPID	RAPID FIRE PROTECTION INC	MA SDJ MAINTENANCE INSPECTION-HOOD SUPPR	141.00
06/14/2019	2	179672	RDIC	RIVERTOWN DO-IT CENTER	CCM BRASS PUSH-FIT BALL VALVE 4/30/19	31.99
06/14/2019	2	179673	REIS C	CHARLES P REISMAN	PC TRIAL COURT APPT ATTY - #19014732 MYL	87.50
06/14/2019	2	179674	SAP	STRAITS AREA PRINTING	FN DARE CERTIFICATES (19 CT)	25.00
06/14/2019	2	179675	SOM	STATE OF MICHIGAN/ STATE COURT	PC CERTIFICATION RENEWAL FOR REBECCA NOE	30.00

Check Date	Bank	Check	Vendor	Vendor Name	Description	Amount
06/14/2019	2	179676	SPRAYS P	SPRAY'S PLUMBING & HEATING INC	CCM REBUILD PUMP	161.00
					CCM ROOTCUT BATHROOMS @ BOAT LAUNCH	157.00
						<u>318.00</u>
06/14/2019	2	179677	STYF	SAULT TRIBE YOUTH FACILITY	PC ANOTHER COUNTY INSTITUTION #16008594	960.00
06/14/2019	2	179678	FARV J	JESSICA FARVER	PA MEAL FOR PA FORUM	9.49
06/17/2019	2	179679	ATCHISON	ATCHISON PAPER & SUPPLY	FN CCM GLOVES	60.00
06/17/2019	2	179680	BLARNEY	BLARNEY CASTLE OIL COMPANY	CCM PURCHASE 2420.1 GALLONS GAS	7,666.29
					CCM PURCHASE 2456.4 GALLONS DIESEL	5,118.99
						<u>12,785.28</u>
06/17/2019	2	179681	BOLS B	HON BENJAMIN BOLSER	CC REIMBURSE MILEAGE & LUNCH - BOUCHER V	47.24
06/17/2019	2	179682	CULLIGAN	MCCARDEL CULLIGAN-PETOSKEY	PA BOTTLED WATER ACCT# 0858292 MAY 2019	18.00
06/17/2019	2	179683	JEGC	JOHN E GREEN COMPANY	MA BOILER REPAIR - BOILER TRIPPING OUT O	210.00
06/17/2019	2	179684	KENMAR	KENMAR COMPANY	CCM CASH REGISTER RIBBONS	23.00
06/17/2019	2	179685	MERCER	MERCER	MA FUEL TANK REPAIRS - INSTALL OVERFILL	1,505.47
06/17/2019	2	179686	MISC-PA	LIBBY MIKULSKI	PA REIMBURSE GAS & MEAL - SPECIAL PROSEC	113.07
06/17/2019	2	179687	NMIDS	NORTHERN MI IND DRUG SCREEN LLC	CC DGC DRUG TESTING - MAY 2019 (54 DRUG	275.00
06/17/2019	2	179688	NOP	NATIONAL OFFICE PRODUCTS	PA ADDING MACHINE TAPE	8.50
					PA OFFICE SUPPLIES	46.80
					PA OFFICE SUPPLIES - TAB INSERTS GUIDE,	75.97
					CC MIDC OFFICE SUPPLIES - FOLDERS, ENVEL	195.50
					CC MIDC OFFICE SUPPLIES - BALLPOINT PENS	2.99
						<u>329.76</u>
06/17/2019	2	179689	SCMG	SAULT-CHEBOYGAN MEDIA GROUP	CC FRIEND OF THE COURT NOTICE FOR ANNUAL	80.20
06/17/2019	2	179690	SCMG	SAULT-CHEBOYGAN MEDIA GROUP	RC -TRI-FOLD BROCHURE, PRINTED BROCHURES	522.10
06/17/2019	2	179691	SPARTAN	SPARTAN STORES LLC	CC MISC JURY SUPPLIES - CREAM, SUGAR, KL	63.97
					CC MISC JURY SUPPLIES - DONUTS	20.17
					CC MISC JURY SUPPLIES - MAGAZINES, COFFE	139.12
					CC MISC JURY SUPPLIES - DONUTS	12.39
						<u>235.65</u>
06/17/2019	2	179692	TREAS	CHEBOYGAN COUNTY TREASURER	SRR MATCHING FUNDS FOR EMGO FOR BIKE RAC	1,500.00
06/17/2019	2	179693	WEST-CC	THOMSON REUTERS - WEST	CC PROBATION -LIBRARY PLAN CHARGES 5/5 -	28.35
06/17/2019	2	179694	WEST-CC	THOMSON REUTERS - WEST	CC LIBRARY PLAN CHARGES 5/5 - 6/4/19	329.84
06/17/2019	2	179695	WEST-CC	THOMSON REUTERS - WEST	CC LIBRARY PLAN CHARGES 5/1 - 5/31/19	959.96
06/17/2019	2	179696	WEST-CC	THOMSON REUTERS - WEST	CC LIBRARY PLAN CHARGES 5/5 - 6/4/19	80.09
06/17/2019	2	179697	WILE R	RICK WILES	VA REIMBURSE MEALS, GAS - NACVSO NATIONA	97.85
06/17/2019	2	179698	WIT PA	TOM COTTRELL, LMSW	PA EXPERT WITNESS, COURT TESTIMONY & CON	956.25
06/18/2019	2	179699	AIRPORT	AIRPORT AUTHORITY, CHEBOYGAN	SRR LEASE AGREEMENT JUNE 2019	1,500.00
06/18/2019	2	179700	APPLIED	APPLIED IMAGING	SRR TONER CARTRIDGES (YELLOW, MAGENTIA,	578.40
06/18/2019	2	179701	CALS	CAL'S MOBILE HEAVY EQUIPMENT	SRR BUS# 709 - CHAIR LIFT FADING DOWN, R	1,488.37
					SRR BUS#118 - FULL SERVICE, TIGHTEN EXHA	329.75
					SRR BUS# 509 - REMOUNT SIDE SKIRT BRACE	105.00
					SRR BUS# 12 - ADJUST CHAIR LIFT STOPS, C	295.00
					SRR BUS# 71 BI-ANNUAL INSPECTION, CHECK	210.00
					SRR BUS# 70 BI-ANNUAL INSPECTION, REPLAC	971.20
					SRR BUS# 114 - FULL SERVICE, CLEAN MAGA	661.90
					SRR BUS# 70 FULL SERVICE	294.70
					SRR BUS# 10 - REPLACE LEFT HEADLIGHT, FI	533.30
						<u>4,889.22</u>
06/18/2019	2	179702	CALS	VOID		

Check Date	Bank	Check	Vendor	Vendor Name	Description	Amount
06/18/2019	2	179703	CAS-TRAN	CHEBOYGAN AREA SCHOOLS	SRR FUEL CHARGES FOR MAY 2019 (3147.4 GA	9,379.68
06/18/2019	2	179704	NSB	NORTHERN STAR BROADCASTING	SRR MONTHLY TOWER LEASE AGREEMENT JUNE	600.00
06/18/2019	2	179705	OMS	OMS COMPLIANCE SERVICES INC	SRR PRE EMPLOYMENT DRUG TEST -LAWRENCE K	78.00
					SRR RANDOM DRUG TEST - HOLSER, JAMES	84.25
						<u>162.25</u>
06/18/2019	2	179706	OTEC	PHILLIP P VANDENBERGE DBA OTEC	SRR 2 MOTOROLA MICROPHONES & 4 RFU ADAPT	146.00
					SRR 6 NEW STATE CONTRACT KENWOOD 2 WAY R	3,078.00
						<u>3,224.00</u>
06/18/2019	2	179707	QCMC	QUICK CARE MEDICAL CENTER	SRR DOT PHYSICAL - LAWRENCE KITCHEN	105.00
06/18/2019	2	179708	RON'S AUTO	RON'S AUTO & WRECKER SERVICE	SRR TOW BUS# 116 FROM N BLACK RIVER RD A	455.00
06/18/2019	2	179709	ROTARY	CHEBOYGAN ROTARY	AD MEMBERSHIP DUES 7/1/19 - 6/30/20	180.00
06/18/2019	2	179710	SPIES-SRR	SPIES AUTO PARTS & TIRE	SRR BUS#10 & 212 - RADIO REPAIRS-CONNECT	30.75
					SRR BUS# 10 - HEADLIGHT BULB	10.97
					SRR 5W30 KENDAL STOCK (2 CASES), ATF-LV	119.40
					SRR 6: 15 DEGREE STEM EXT INSTALLED	15.45
					SRR BUS# 409 TIRE LABOR FIX FLAT STEER T	20.00
					SRR STAINLESS WASHERS 30, STAINLESS SELF	49.85
						<u>246.42</u>
06/18/2019	2	179711	SPIES-SRR	VOID		
06/18/2019	2	179712	WEX	WEX BANK	SRR FUEL ACTIVITY ACCT# 7560-00-132255-1	1,937.32
06/18/2019	2	179713	WHEELER	WHEELER MOTORS INC	CD JEEP PATRIOT OIL CHANGE	16.95
					CD ESCAPE #4 - OIL CHANGE, REPAIR TIRE,	154.34
					CD ESCAPE# 19 - OIL CHANGE, ROTATE TIRES	28.99
					CD GENERAL COUNTY ESCAPE#4 - OIL CHANGE,	154.33
						<u>354.61</u>
06/18/2019	2	179714	ABE	AUTOMATED BUSINESS EQUIPMENT	EQ SERVICE CONTRACT 8/4/19 - 8/4/20 (SEC	1,200.00
06/18/2019	2	179715	ALGE B	BARB ALGENSTEDT	SDJ LEGAL BLOOD DRAWS - FENLON	50.00
06/18/2019	2	179716	AMC	ANIMAL MEDICAL CENTER	SD K9 THOR VACCINES	265.35
06/18/2019	2	179717	BARR J	JODI BARRETTE	DC REIMBURSEMENT OF SOBRIETY COURT GRAD	15.96
06/18/2019	2	179718	HOME	HOME CONFINEMENT	SD HOME CONFINEMENT MAY 2019	248.00
06/18/2019	2	179719	KUSTOM	KUSTOM SIGNALS INC	SD EAGLE RADAR	1,399.00
06/18/2019	2	179720	LEORTC	L.E.O.R.T.C.	SD INTERNAL AFFAIRS POLICES & PRACTICES	420.00
06/18/2019	2	179721	MGT	MGT OF AMERICA INC	FOC 2019 CRP BILLING SERVICE APRIL, MAY	1,369.50
06/18/2019	2	179722	NOP	NATIONAL OFFICE PRODUCTS	PA LABELS	25.47
06/18/2019	2	179723	OFF DEPOT	OFFICE DEPOT	SD OFFICE SUPPLIES - MANILLA FOLDERS, C	112.80
06/18/2019	2	179724	OFF DEPOT	OFFICE DEPOT	SD SUPPLIES - TAPE, FOLDERS, SOAP	26.48
06/18/2019	2	179725	RDIC	RIVERTOWN DO-IT CENTER	SD SUPPLIES - NOZZLE, HOSE	46.28
06/18/2019	2	179726	REF-CCM	RANDALL ANDERSON	CCM 2019 SLIP REFUND - HEALTH ISSUES	2,200.00
06/18/2019	2	179727	SELI D	DALE SELIN	DC CELL PHONE REIMBURSEMENT MAY 2019	45.00
06/18/2019	2	179728	SPARTAN	SPARTAN STORES LLC	SDJ MAXI PADS	5.19
06/18/2019	2	179729	STAN L	LIZ STANKEWITZ	DC CELL PHONE REIMBURSEMENT MAY 2019	45.00
06/18/2019	2	179730	TRAIN	NATIONAL ASSOCIATION DRUG DIVERSION	SD NADDI TRAINING - HECKO & GOODRICH	100.00
06/18/2019	2	179731	TREAS	CHEBOYGAN COUNTY TREASURER	FOC 2 BOXES OF COPY PAPER REIMBURSEMENT	63.98
06/18/2019	2	179732	WELLER	KEVIN WELLER	FOC REIMBURSE - MILEAGE & MEAL FOR REGI	117.01
06/18/2019	2	179733	WEST-DC	THOMSON REUTERS - WEST	DC LIBRARY PLAN CHARGES 5/5 - 6/4/19	15.31
06/18/2019	2	179734	WEST-FOC	THOMSON REUTERS - WEST	FOC MI FAMILY LAW & RULES 2019	305.00
06/18/2019	2	179735	WHEELER	WHEELER MOTORS INC	SD OIL CHANGE/ TRANSMISSION FLUSH	190.12
					SD ALIGNMENT/ M&B & DISPOSAL	109.95
					SD OIL CHANGE/ TRANSMISSION FLUSH	190.12
					SD RECHARGE A/C	404.38

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Check Date	Bank	Check	Vendor	Vendor Name	Description	Amount
					SD SERVICE ENGINE LIGHT	31.90
					SD OIL CHANGE/ BATTERY	175.52
					SD OIL CHANGE, M&B & DISPOSAL	60.95
					SD OIL CHANGE, M&B & DISPOSAL	60.95
					SD OIL CHANGE, M&B & DISPOSAL	60.95
						<u>1,284.84</u>
06/18/2019	2	179736	WHEELER	VOID		
06/18/2019	2	179737	YOUNG K	KIMBERLY TILTON	DC CELL PHONE REIMBURSEMENT MAY 2019	45.00
06/20/2019	2	179738	BLARNEY	BLARNEY CASTLE OIL COMPANY	MA HEALTH DEPT-YEARLY RENTAL-GENERATOR P	75.00
06/20/2019	2	179739	BREWSTER	KAREN BREWSTER	CR REIMBURSE MILEAGE (PLANNING SESSION)	155.88
06/20/2019	2	179740	CCE	CCE CENTRAL DISPATCH AUTHORITY	FN 4% PHONE SURCHARGE COLLECTED DURING M	243.87
06/20/2019	2	179741	CONSUMERS	CONSUMERS ENERGY	MA ELECTRIC ACCT# 1000 2601 9925 5/8 -	25.40
					MA ELECTRIC ACCT# 1000 2919 9252 5/13 -	32.81
					MA ELECTRIC ACCT# 1000 2773 2369 5/10-6	104.39
					MA ELECTRIC ACCT# 1000 0016 3434 5/1 -	16.69
					MA ELECTRIC ACCT# 1000 8387 9849 5/10 -	61.69
						<u>240.98</u>
06/20/2019	2	179742	CONSUMERS	CONSUMERS ENERGY	RC ELECTRIC ACCT# 1000 4532 8463 5/1 -	25.87
06/20/2019	2	179743	CONSUMERS	CONSUMERS ENERGY	FG/RC ELECTRIC ACCT# 1000 0022 5340 5/1	25.87
06/20/2019	2	179744	CONSUMERS	CONSUMERS ENERGY	CCM ELECTRIC ACCTS# 100030339863, 100030	1,534.85
06/20/2019	2	179745	DTE	DTE ENERGY	FG/RC/CF GAS ACCT#9100 212 7047 5 5/	99.79
06/20/2019	2	179746	DTE	DTE ENERGY	MA DORIS REID BLDG GAS#910021270889 5/8	74.90
06/20/2019	2	179747	DTE	DTE ENERGY	MA GAS ACCT# 910021270764 5/9 - 6/10/19	1,062.18
06/20/2019	2	179748	DTE	DTE ENERGY	MA SHERIFF GARAGE GAS# 920009425827 5/8	49.66
06/20/2019	2	179749	GRAINGER	WW GRAINGER	CCM FLOOR MATS FOR MARINA & WATER FILTER	217.14
06/20/2019	2	179750	JOY VALLEY	JOY VALLEY COUNSELING & CONSULT	PC COURT ORDERED SERVICES #16008594 LAHA	1,500.00
06/20/2019	2	179751	MCKI D	DARLENE MCKINLEY	JB WORK DAYS 6/17/19 & 6/18/19	187.84
06/20/2019	2	179752	NOP	NATIONAL OFFICE PRODUCTS	RC OFFICE SUPPLIES - SHEET PROTECTORS, S	27.90
					RC OFFICE SUPPLIES - SEALING TAPE	7.89
					RC OFFICE SUPPLIES - ILLUMINATED SIGN, T	168.69
					RC OFFICE SUPPLIES - LATEX GLOVES	13.85
						<u>218.33</u>
06/20/2019	2	179753	OFF DEPOT	OFFICE DEPOT	PC OFFICE SUPPLIES - CHAIRMAT, PREM FAST	76.46
06/20/2019	2	179754	PHILLIPS	BECKY PHILLIPS	JB WORK DAYS 6/17/19 & 6/18/19	171.60
06/20/2019	2	179755	PIE&G	PRESQUE ISLE ELECTRIC & GAS	RC OUTDOOR LIGHT ACCT# 9465900000	7.85
06/20/2019	2	179756	REIS M	MICHAEL P REISTERER SR	PC TRAIL COURT APPT ATTY #19014736 STRIE	150.00
06/20/2019	2	179757	RJD	ROSCOMMON JUVENILE DETENTION	PC ANOTHER COUNTY INSTITUTION #18008747	1,512.00
06/20/2019	2	179758	ROTTER	GREGORY ROTTER	CC MIDC ATTORNEY BILLINGS (AARON CARTER)	1,127.64
06/20/2019	2	179759	SAP	STRAITS AREA PRINTING	RC SAFETY DATA SHEETS (561 CT)	108.00
06/20/2019	2	179760	SAP	STRAITS AREA PRINTING	JB ENVELOPES (2000-#10 WINDOW, 2000 #9 R	328.65
06/20/2019	2	179761	SCHR KA	KAREN SCHRAMM	JB WORK DAYS 6/17/19 & 6/18/19	178.56
06/20/2019	2	179762	SOM-DCH	STATE OF MICHIGAN	FN SENIOR PROJECT FRESH PROGRAM 2019	7,250.00
06/20/2019	2	179763	SOM-NOT	STATE OF MICHIGAN	CR NOTARY FEE FOR RENEE PELON	10.00
06/20/2019	2	179764	SPRAYS P	SPRAY'S PLUMBING & HEATING INC	FG OPEN FAIRGROUNDS-TURN ON WATER SYSTEM	552.00
06/20/2019	2	179765	STYF	SAULT TRIBE YOUTH FACILITY	PC ANOTHER COUNTY INSTITUTION #18008735	2,520.00
06/20/2019	2	179766	UN WAY	CHEBOYGAN COUNTY UNITED WAY	FN SENIOR PROJECT FRESH PROGRAM 2019	750.00
06/20/2019	2	179767	WEST-CR	THOMSON REUTERS - WEST	CR LIBRARY PLAN CHARGES 5/5 - 6/4/19	4.91
06/20/2019	2	179768	WEST-PC	THOMSON REUTERS - WEST	PC LIBRARY PLAN CHARGES 5/5 - 6/4/19	59.71
					PC LIBRARY PLAN CHARGES 5/5 - 6/4/19	22.42
						<u>82.13</u>
06/21/2019	2	179769	BEET W	WILLIAM BEETHEM	VA VSRF APPLICATION 6/20/19 VETERAN: BK	40.00
06/21/2019	2	179770	BLASKOWSKI	BLASKOWSKI FEED & SEED	SD BOOTS - STACKS	135.00

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Check Date	Bank	Check	Vendor	Vendor Name	Description	Amount
06/21/2019	2	179771	BRIGHT GUY	BRIGHT GUY	SD SWITCH, HOLSTER, FLASHLIGHT/BATTERY	174.07
06/21/2019	2	179772	CENTURY	CENTURYLINK	IS MONTHLY PHONE SERVICE ACCT# 88901091	350.62
06/21/2019	2	179773	CENTURY	VOID		
06/21/2019	2	179774	FAIR M	MICHAEL FAIRCHILD	IS CELL PHONE REIMBURSEMENT JUN 2019	45.00
06/21/2019	2	179775	G SHIPPING	G'S SHIPPING STORE	MA SUPPLIES - ROLL CASE (4), JUMBO TISSU MA SUPPLIES - ROLL CASE (6), JUMBO TISSU	175.48 229.26 <hr/> 404.74
06/21/2019	2	179776	MAYO R	RICHARD MAYO	VA VSRF PER DIEM - APPLICATION FOR BK 6/	40.00
06/21/2019	2	179777	MISC	PIE&G	VA VSRF - PAY ELECTRIC & GAS FOR VETERAN	590.29
06/21/2019	2	179778	RADIOT	ACEK9.COM	SD DOOR PART-UNLOCK MODULE	129.60
06/21/2019	2	179779	SPIES	SPIES AUTO PARTS & TIRE	MA SUPPLIES - ALTERNATOR BELT	19.99
06/21/2019	2	179780	SPIES-CF	SPIES AUTO PARTS & TIRE	CF SUPPLIES - GLOVES, FLUIDS	72.93
06/21/2019	2	179781	TEBO D	DEAN TEBO	SD DOG FOOD	61.99
06/21/2019	2	179782	TPS	TAYLOR POWER & SUPPLY	MA SUPPLIES FG/RC LAWN MOWER REPAIR, AIR FILTER, CAR	286.73 389.81 <hr/> 676.54
06/21/2019	2	179783	TREAS	CHEBOYGAN COUNTY TREASURER	PC SAYPA TRANSPORTATION BILLING MAY 201	3,996.27
06/21/2019	2	179784	TREAS	CHEBOYGAN COUNTY TREASURER	PC SAYPA BUS AIDE MAY 2019	992.51
06/21/2019	2	179785	VERIZON	VERIZON	IS CELL PHONE SERVICE ACCT# 282979161-00	1,051.28
06/21/2019	2	179786	WERNER	WERNER PLUMBING & HEATING	PC SAYPA PLUMBING FOR WASHER & DRYER	755.00
06/21/2019	2	179787	WHEELER	WHEELER MOTORS INC	SD DEDUCTABLE FOR 2018 FORD UTILITY POLI	250.00
06/25/2019	2	179788	BBC	BERNARD BUILDING CENTER	MA SUPPLIES - CEILING TILE MA SUPPLIES - CEILING TILES	53.01 5.89 <hr/> 58.90
06/25/2019	2	179789	CMDA	CUMMINGS, MCCLOREY, DAVIS & ACHO PLC	AD GENERAL LEGAL SERVICES ENDING 5/31/19	1,650.00
06/25/2019	2	179790	CONSUMERS	CONSUMERS ENERGY	FG/RC ELECTRIC ACCT# 100032118323 5/15 FG/RC ELECTRIC ACCT# 100032117473 5/15 FG/RC ELECTRIC ACCT# 100032117523 5/15 FG/RC ELECTRIC ACCT# 100045025812 5/15 FG/RC ELECTRIC ACCT# 100032117358 5/15 FG/RC ELECTRIC ACCT# 100032117309 5/15 FG/RC ELECTRIC ACCT# 100032117416 5/15	28.99 29.90 66.88 27.11 110.21 279.85 64.49 <hr/> 607.43
06/25/2019	2	179791	HOBART	HOBART/PLAMONDON SALES & SERVICE	MA SDJ WATER SOFTENER FOR JAIL KITCHEN D	2,499.00
06/25/2019	2	179792	KSS	KSS ENTERPRISES	MA SUPPLIES - SEAT COVERS	55.87
06/25/2019	2	179793	LINTZ	LINTZ FUNERAL HOME	VA VETERANS BURIAL EXPENSE - VETERAN: BE	300.00
06/25/2019	2	179794	MANK J	JAMES MANKO	FN CELL PHONE REIMBURSEMENT APR-JUN 201	135.00
06/25/2019	2	179795	MSU	MICHIGAN STATE UNIVERSITY	FN 3RD QTR MOA WORK PLAN PAYMENT (JULY-	18,917.75
06/25/2019	2	179796	NOP	NATIONAL OFFICE PRODUCTS	PA OFFICE SUPPLIES - LAMINATOR, LAMINATE	238.24
06/25/2019	2	179797	RDIC	RIVERTOWN DO-IT CENTER	MA SUPPLIES - SCREWS, BOLTS, ETC MA SUPPLIES - KEYS (16), ACCESSORIES MA SUPPLIES - 30A 2P CIRCUIT BREAKER MA SUPPLIES - FLAT WHITE SPRAY PAINT MA SUPPLIES - SPOOLED SPEAKER WIRE, PATI MA SUPPLIES - ROUND FAUCET HANDLE MA SUPPLIES - 2 1/2" GREENCOAT STAR SCRE MA SUPPLIES - FISH TAPE, PUSH BROOM, SHO MA SUPPLIES - FLEXIBLE DUCTING, 24" NAT	10.28 22.64 21.49 3.99 85.93 3.29 17.98 69.57 53.48 <hr/> 288.65

Check Date	Bank	Check	Vendor	Vendor Name	Description	Amount
06/25/2019	2	179798	RDIC	VOID		
06/25/2019	2	179799	RDIC	RIVERTOWN DO-IT CENTER	MA SUPPLIES - CRISP BREEZE STICK UP, ODO	11.77
06/25/2019	2	179800	RISK	MICHIGAN MUNICIPAL RISK MANAGEMENT	AD 1ST INSTALLMENT OF 3 - FOR PERIOD 7/1	96,800.00
06/25/2019	2	179801	RYNE R	ROSANNE RYNERSON	CF SUPPLIES - SPARKING WATER (13 BOTTLE	13.20
06/25/2019	2	179802	SAP	STRAITS AREA PRINTING	CF TODAY MAGAZINE AD - 2ND BILLING 4/30	242.50
					CF PLACEMAT AD - ALICE'S	126.00
						<u>368.50</u>
06/25/2019	2	179803	SOM-DLRA	STATE OF MICHIGAN	VA VETERANS MEMORIAL PARK EXPENDITURE -	20.00
06/25/2019	2	179804	SPARTAN	SPARTAN STORES LLC	CF SUPPLIES - SPARKLING WATER (22 BOTTLE	48.84
06/25/2019	2	179805	STANS	STANS ELECTRIC	CC MIDC INMATE MEETING ROOM ELECTRICAL	363.61
06/25/2019	2	179806	TREAS	CHEBOYGAN COUNTY TREASURER	FN PASSENGER FARES - J CHRISTOPHER	48.00
06/25/2019	2	179807	TREAS	CHEBOYGAN COUNTY TREASURER	FN CCM REPLENISH PETTY CASH	201.66
06/27/2019	2	179808	ARCTIC	ARCTIC GLACIER INC	CCM PURCHASE ICE (84 - 7 LB)	126.00
06/27/2019	2	179809	ATCHISON	ATCHISON PAPER & SUPPLY	CCM SUPPLIES - BOWL CLEANER HEAVY DUTY	35.90
06/27/2019	2	179810	CONSUMERS	CONSUMERS ENERGY	MA ELECTRIC ACCT# 100000107183 5/20 - 6	6,702.89
06/27/2019	2	179811	CONSUMERS	CONSUMERS ENERGY	MA DORIS REID ACCT# 103003539980 5/20 -	992.57
06/27/2019	2	179812	MATE R	ROBERTA MATELSKI	BOC COMMISSIONER MILEAGE 6/25/19 + 4 MEE	104.40
06/27/2019	2	179813	NEWM M	MICHAEL NEWMAN	BOC COMMISSIONER MILEAGE 6/25/19 + 10 ME	195.46
06/27/2019	2	179814	RDIC	RIVERTOWN DO-IT CENTER	CCM SUPPLIES FOR DOCKHOUSE - PAINT KIT,	111.97
					CCM SUPPLIES - RED LATEX ENAMEL, FLAT WH	13.47
					CCM SUPPLIES - WHT PRO SOLID STAIN	43.99
					CCM SUPPLIES - NUMBERS & LETTER STENCIL,	34.99
						<u>204.42</u>
06/27/2019	2	179815	ROSE EXT	ROSE EXTERMINATOR	SDJ PEST CONTROL CONTRACT JUN 2019	75.00
06/27/2019	2	179816	SANG R	RICHARD SANGSTER	BOC COMMISSIONER MILEAGE 6/25/19 + 4 MEE	282.58
					BOC COMMISSIONER MILEAGE 6/11/19	0.70
						<u>283.28</u>
06/27/2019	2	179817	TOP WATER	TOP WATER GOODS LLC	CCM MARINA UNIFORMS - (SHIRTS WITH NAMES	434.20
06/27/2019	2	179818	TREAS	CHEBOYGAN COUNTY TREASURER	FN PASSENGER FARES - J CHRISTOPHER MAY	272.00
06/27/2019	2	179819	TRYBAN	MARY ELLEN TRYBAN	BOC COMMISSIONER MILEAGE 6/25/19	4.06
06/27/2019	2	179820	WALLACE	JOHN WALLACE	BOC COMMISSIONER MILEAGE 6/25/19	29.00
06/27/2019	2	179821	WARF S	STEVE WARFIELD	BOC COMMISSIONER MILEAGE 6/25/19 + 3 MEE	133.40
06/27/2019	2	179822	MISC	PIE&G	VA VSRF - GAS ACCT#1825760002 & ELECTRIC	542.54
06/27/2019	2	179823	POSTMASTER	POSTMASTER - CHEBOYGAN	EQ POSTAGE FOR 2019 SUMMER TAX NOTICES	4,994.50
06/27/2019	2	179824	REGISTER	MICHIGAN FAMILY SUPPORT COUNCIL	PA REGISTRATION FOR MFSC CONFERENCE - JE	100.00
06/27/2019	2	179825	TREAS	CHEBOYGAN COUNTY TREASURER	PR EMPLOYEE FRINGES & DEDUCTIONS PE 6/22	142,602.21
06/27/2019	2	179826	WEST-PA	THOMSON REUTERS - WEST	PA LIBRARY PLAN 5/5 - 6/4/19	33.60
06/28/2019	2	179827	ASHE C	CYNTHIA E EBERLY	PC CELL PHONE REIMBURSEMENT JUNE 2019	45.00
06/28/2019	2	179828	ASHE M	MEGAN FENLON	PC CELL PHONE REIMBURSEMENT JUNE 2019	45.00
06/28/2019	2	179829	BLE	BRYAN LOFGREN EXCAVATING	MA DELIVER 10 YARDS RED MULCH	350.00
06/28/2019	2	179830	BOB BARKER	BOB BARKER COMPANY INC	SDJ INMATE SUPPLIES - MATTRESS, VALUELIN	1,031.03
06/28/2019	2	179831	BURIAL	JOAN SHALL	VA VETERANS BURIAL EXPENSE - VETERAN: RI	300.00
06/28/2019	2	179832	CALS	CAL'S MOBILE HEAVY EQUIPMENT	SRR BUS# 16 - BROKEN DOWN ON S RIVER RD,	1,426.85
					SRR BUS# 309 - BI ANNUAL INSPECTION, REP	822.06
					SRR BUS# 318 - FULL SERVICE	183.25
					SRR BUS# 70 - FULL SERVICE, CHECK OUT ST	307.30
						<u>2,739.46</u>
06/28/2019	2	179833	CANTEEN	CANTEEN SERVICES OF NORTHERN MI	SDJ 4372 MEALS, SACKS, MILK	9,273.30
06/28/2019	2	179834	CHARTER	CHARTER COMMUNICATIONS	SRR PHONE & INTERNET 6/13 - 7/12/19	274.22
06/28/2019	2	179835	DEAN	NANCY B DEAN	PC TRIAL COURT APPT ATTY #17008649 JEWEL	150.00

Check Date	Bank	Check	Vendor	Vendor Name	Description	Amount
					PC TRAIL COURT APPT ATTY #19008809 RICHT	175.00
						<u>325.00</u>
06/28/2019	2	179836	DRUG D	DIAMOND PHARMACY SERVICES	SDJ MEDICATIONS FOR INMATES JAN-MAY 201	59.22
06/28/2019	2	179837	DUES	EMMET COUNTY SHERIFF'S OFFICE	SD NORTHERN MICHIGAN MUTUAL AID ANNUAL D	400.00
06/28/2019	2	179838	GALLS	GALLS INCORPORATED	SDJ UNIFORMS - BOOTS, CUFF CASE, BELTS	224.35
06/28/2019	2	179839	GARCIA	GARCIA CLINICAL LABORATORY	SD LABORATORY SERVICES MARCH 2019 4/8	8.00
06/28/2019	2	179840	HANSEL	DONNA HANSEL	PC TRIAL COURT APPT ATTY #19008801 GEORG	150.00
06/28/2019	2	179841	HCCS	HOLY CROSS CHILDRENS SERVICES	PC DHS CC# 21040918 5/31/19 - 6/9/19	172.40 V
					DHS CC# 21040918 6/10/19 - 6/23/19	241.36 V
					DHS CC# 23443170 5/31/19 - 6/9/19	172.40 V
					DHS CC# 23443170 5/31/19 - 6/9/19	172.40 V
					DHS CC# 23443170 6/10/19 - 6/23/19	241.36 V
						<u>999.92</u>
06/28/2019	2	179842	KEOGH	WILLIAM L KEOGH PC	PC TRIAL COURT APPT ATTY #19008809 RICHT	150.00
					PC TRAIL COURT APPT ATTY #17008649 JEWEL	150.00
						<u>300.00</u>
06/28/2019	2	179843	MISC	RICHARD MAYO	VA VSRF APPLICATION REVIEW VETERAN: RC	40.00
06/28/2019	2	179844	MISC	JOSEPH WILDBERG	VA VSRF APPLICATION REVIEW - VETERAN: R	40.00
06/28/2019	2	179845	NOP	NATIONAL OFFICE PRODUCTS	PZ OFFICE SUPPLIES - NAME PLATES & HOLDE	43.00
					SRR OFFICE SUPPLIES - CORRECTION TAPE	19.96
						<u>62.96</u>
06/28/2019	2	179846	NYE	NYE UNIFORM COMPANY	SD SUPPLIES - SERVICE MEDAL, BADGES	434.90
06/28/2019	2	179847	OMS	OMS COMPLIANCE SERVICES INC	SRR PRE EMPLOYMENT DRUG TEST- SCHWEDT,	78.00
					SRR RANDOM DRUG TEST - SOVA	84.25
						<u>162.25</u>
06/28/2019	2	179848	QCMC	QUICK CARE MEDICAL CENTER	SRR DOT PHYSICAL - SCHWEDT, PAULINE	105.00
06/28/2019	2	179849	STELLAR	STELLAR SERVICES	SDJ INMATE SUPPLIES - INDIGENT ORDERS	81.47
					SDJ INMATE SUPPLIES - SNACK PACKS	90.00
					SDJ INMATE SUPPLIES - INDIGENT ORDERS	12.78
					SDJ INMATE SUPPLIES - COMMISSARY ORDERS	1,120.51
					SDJ INMATE SUPPLIES - INDIGENT ORDERS	8.52
					SDJ INMATE SUPPLIES - COMMISSARY ORDERS	948.03
					SDJ INMATE SUPPLIES - COMMISSARY ORDERS	1,071.96
					SDJ INMATE SUPPLIES - SNACK PACKS	90.00
					SDJ INMATE SUPPLIES - INDIGENT ORDERS	27.30
					SDJ INMATE SUPPLIES - COMMISSARY ORDERS	1,054.01
						<u>4,504.58</u>
06/28/2019	2	179850	STELLAR	VOID		
06/28/2019	2	179851	UPS	UNITED PARCEL SERVICE	FN UPS CHARGES JUNE 2019	16.84 V
06/28/2019	2	179852	WALLACE	JOHN WALLACE	BOC COMMISSIONER MILEAGE - 3 MEETINGS	87.00
06/28/2019	2	179853	WOE	WILLIAMS OFFICE EQUIPMENT	IS COPY MACHINE MAINTENANCE MAY 2019	2,281.60
06/28/2019	2	179854	HANSEL	DONNA HANSEL	PC TRIAL COURT APPT ATTY #19008795	150.00
06/28/2019	2	179855	HCCS	HOLY CROSS CHILDRENS SERVICES	PC DHS CC# 21040918 5/31/19 - 6/9/19	172.40
					DHS CC# 21040918 6/10/19 - 6/23/19	241.36
					DHS CC# 23443170 5/31/19 - 6/9/19	172.40
					DHS CC# 23443170 6/10/19 - 6/23/19	241.36

Check Date	Bank	Check	Vendor	Vendor Name	Description	Amount
						827.52
06/28/2019	2	179856	BLARNEY	BLARNEY CASTLE OIL COMPANY	CCM PURCHASE 2001.0 GALLONS GAS & 2001.0	10,785.34
06/28/2019	2	179857	BLARNEY	BLARNEY CASTLE OIL COMPANY	CCM PURCHASE 2100.0 GALLONS GAS	6,863.06
06/28/2019	2	179858	CREATE CAB	CREATIVE CABINETRY LLC	PC WITNESS STAND (NO CHAIR,NO HARDWARE)	725.00
06/28/2019	2	179859	CULB K	KYLE CULBERTSON	PC MILEAGE REIMBURSEMENT - GAYLORD TRAIN	52.20
06/28/2019	2	179860	FELEPPA	ALFRED FELEPPA	PA CELL PHONE REIMBURSEMENT JUN 2019	45.00
06/28/2019	2	179861	GOOD M	MELISSA GOODRICH	PA CELL PHONE REIMBURSEMENT JUN 2019	45.00
06/28/2019	2	179862	LIBB A	AMBER LIBBY	PA CELL PHONE REIMBURSEMENT JUN 2019	45.00
06/28/2019	2	179863	PNC VISA	PNC BANK	FN CREDIT CARD CHARGES THROUGH 6/18/19	6,946.69
06/28/2019	2	179864	PNC VISA	VOID		
06/28/2019	2	179865	PNC VISA	VOID		
06/28/2019	2	179866	TREAS	CHEBOYGAN COUNTY TREASURER	PR EMPLOYEE FRINGE & DEDUCTIONS PAID: 6/	120.34
06/28/2019	2	179867	BLARNEY	BLARNEY CASTLE OIL COMPANY	MA PURCHASE 176 GALLONS DIESEL	448.05
06/28/2019	2	179868	PUB DEF 3	RONALD VARGA OR WILLIAM KEOGH	CC MIDC ATTORNEY ARRAIGNMENT BILLING MA	10,550.50
06/28/2019	2	179869	PUMMILL	PPS LC	EQ OFFICE SUPPLIES - SUMMER TAX NOTICES	399.19
					EQ SUPPLIES - PERMIT ENVELOPES FOR TAXES	1,479.00
						<u>1,878.19</u>
06/28/2019	2	179870	REDM M	MATT REDMOND	VA INSTALLATION OF BURIAL MARKERS - VETE	360.00
06/28/2019	2	179871	TPS	TAYLOR POWER & SUPPLY	FG/RC WORK ORDER# K6062713 - NO DETAILS	96.68
06/28/2019	2	179872	WOE	WILLIAMS OFFICE EQUIPMENT	VA PRINT BRICK FLYER - VETERANS MEMORIAL	50.00
2 TOTALS:						
Total of 376 Checks:						955,843.91
Less 14 Void Checks:						<u>1,269.53</u>
Total of 362 Disbursements:						<u>954,574.38</u>

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Check Date	Bank	Check	Vendor	Vendor Name	Description	Amount
Bank 3 TAX REVOLVING FUND						
06/03/2019	3	7529	DEEDS	REGISTER OF DEEDS	TR RECORD REDEMPTION CERTIFICATES (5)	150.00
06/10/2019	3	7530	REF-TREA	DAVID HUBBARD	TR MTT VALUE CHANGE 051-D01-000-055-00	592.82
06/10/2019	3	7531	RLS	RIVERTOWN LAWN SERVICE	TR 3 PARCELS GRASS CUTTING (417 MAIN, 24	130.00
06/12/2019	3	7532	SCMG	SAULT-CHEBOYGAN MEDIA GROUP	TR PUBLICATION OF LAWN BIDS (5/10 - 5/18	335.25
06/14/2019	3	7533	REF-TREA	G B WOLFGRAM, INC	TR REIMBURSING YOUR CHECK# 1461 - PROPER	47.52
06/14/2019	3	7534	REF-TREA	CHEBOYGAN COUNTY TREASURER OR	TR PAYMENT MIS APPLIED 161-I33-000-014-0	750.23
06/17/2019	3	7535	DEEDS	REGISTER OF DEEDS	TR RECORD REDEMPTION CERTIFICATES (5)	150.00
06/18/2019	3	7536	TITLE CK	TITLE CHECK LLC	TR TITLE SEARCH FEE (391)	2,048.84
06/20/2019	3	7537	REF-TREA	CARRIE CARLSON	TR 091-021-100-006-00 - ASSESSOR REMOVED	24.00
06/25/2019	3	7538	DEEDS	REGISTER OF DEEDS	TR RECORD REDEMPTION CERTIFICATES (4)	120.00
06/28/2019	3	7539	DEEDS	REGISTER OF DEEDS	TR RECORD REDEMPTION CERTIFICATES (2)	60.00

3 TOTALS:

Total of 11 Checks:

4,408.66

Less 0 Void Checks:

0.00

Total of 11 Disbursements:

4,408.66

07/03/2019 08:31 AM
User: DWALINSKY
DB: Cheboygan

CHECK REGISTER FOR CHEBOYGAN COUNTY
CHECK DATE FROM 06/01/2019 - 06/30/2019

Check Date	Bank	Check	Vendor	Vendor Name	Description	Amount
Bank 5 COUNTY ROAD TRANSFERS						
06/28/2019	5	2100877	CTY ROAD	CHEBOYGAN CTY ROAD COMMISSION	CCM ROAD TRANSFER 6/3/19	78,831.42
06/28/2019	5	2100878	CTY ROAD	CHEBOYGAN CTY ROAD COMMISSION	CCM ROAD TRANSFER 6/6/19	213,776.97
06/28/2019	5	2100879	CTY ROAD	CHEBOYGAN CTY ROAD COMMISSION	CCM ROAD TRANSFER 6/18/19	78,177.76
06/28/2019	5	2100880	CTY ROAD	CHEBOYGAN CTY ROAD COMMISSION	CCM ROAD TRANSFER 6/19/19	265,344.68

5 TOTALS:

Total of 4 Checks:	636,130.83
Less 0 Void Checks:	0.00
Total of 4 Disbursements:	636,130.83

07/03/2019 08:31 AM
User: DWALINSKY
DB: Cheboygan

CHECK REGISTER FOR CHEBOYGAN COUNTY
CHECK DATE FROM 06/01/2019 - 06/30/2019

Check Date	Bank	Check	Vendor	Vendor Name	Description	Amount
Bank 9 INMATE ACCOUNT						
06/04/2019	9	1259	INMATE	SHERIFF INMATE TRUST	INMATES MONEY PAYABLE	500.00
06/18/2019	9	1260	INMATE	SHERIFF INMATE TRUST	INMATES MONEY PAYABLE	500.00
06/27/2019	9	1261	INMATE	SHERIFF INMATE TRUST	INMATES MONEY PAYABLE	19,432.38
9 TOTALS:						
Total of 3 Checks:						20,432.38
Less 0 Void Checks:						0.00
Total of 3 Disbursements:						20,432.38



Cheboygan County

Board of Commissioners' Meeting

July 9, 2019

Title: Budget Adjustment – Inter-budget Transfer – Payroll Related

Summary:

On the following two inter-budget transfer requests, the Finance Department is requesting transfers related to a personal services (payroll) line items:

Explanations on inter-budget transfers over \$5,000.

- During the preparation of the 2019 County budget, the Maintenance Engineer position was under consideration as the former Maintenance Engineer retired at 12/31/18. The position was budgeted based on the retired employee's contract, however the new employee's contract was less than the amount budgeted. This budget adjustment decreases the Maintenance Engineer expenditure line item and increases the Carried Forward Fund Equity expenditure line item by \$5,200.
- When reviewing the 2019 budget, we overestimated the amount needed for fringe as the retired Maintenance Engineer had 2-person health insurance. When the starting Custodian position was filled in the Maintenance Department, the employee opted-out of receiving health insurance. This budget adjustment decreases the Fringe expenditure line item and increases the Carried Forward Fund Equity expenditure line item by \$25,000.
- When reviewing the 2019 budget, the starting Custodian position was vacant for six weeks this year as Maintenance staff personnel changed. This budget adjustment decreases the Full-Time expenditure line item and increases the Carried Forward Fund Equity expenditure line item by \$5,000.
- The new Fraternal Order of Police Contract increased the shift differential from \$.35 to \$1.00 per hour per shift. This was not included in the 2019 budget as the FOP Contract was not finalized and approved by the County Board until 1/8/19. This budget adjustment decreases Carried Forward Fund Equity expenditure line item and increases the Shift Differential Pay expenditure line item by \$7,000.
- During 2019, new Property Appraiser position was filled in Equalization Department. Employee opted to receive family health insurance coverage, which was not included in the 2019 budget. We only budgeted 1-person health insurance coverage for this position for 2019. This budget adjustment decreases Full-Time expenditure line item and increases the Fringe expenditure line item by \$5,500.

- When reviewing the 2019 budget, it was noted that the fringe specifically for health insurance was incorrect. In addition, the retired Probate Court Registrar had 2-person health insurance whereas the new Probate Court Registrar has family health insurance coverage. This budget adjustment decreases Carried Forward Fund Equity expenditure line item and increases the Fringe expenditure line item by \$12,900.
- During 2019, the Accountant position in the Finance Department opted to receive family health insurance after being employed here for over three years. In past years, the employee opted-out of receiving health insurance and we budgeted the amount of fringe based on this information. This budget adjustment decreases Carried Forward Fund Equity expenditure line item and increases the Fringe expenditure line item by \$17,830.
- During the preparation of the 2019 County budget, we underestimated the amount of overtime needed for Straits Regional Ride. Due to employees on leave, remaining staff had to fill in to provide adequate coverage to maintain operations, which resulted in additional overtime. This budget adjustment decreases Equipment Bus and Vehicles expenditure line item and increases the Overtime expenditure line item by \$35,000.
- During 2019, the Case Manager position in the Friend of the Court opted to receive family health insurance after being employed here for over three year. In past year, the employee opt-out of receiving health insurance and we budgeted the amount of fringe based on this information. This budget adjustment decreases Wage/Fringe Contingency - Negotiations expenditure line item and increases the Fringe expenditure line item by \$12,600.

Financial Impact:

None – inter-department budget transfers, no additional appropriations.

Recommendation:

Motion to approve the inter-department budget transfers provided in the following attachments.

Prepared by: James Manko

Department: Finance

INTERBUDGET TRANSFERS and / or APPROPRIATIONS

DEPARTMENT	OPERATION	AMOUNT	FROM (Line Item # and Name)	TO (Line Item # and Name)
Prosecutors	TRANSFER	\$49.00	101-229-718.00	101-229-704.05
			Full Time	Overtime
District Court	TRANSFER	\$890.00	101-136-724.00	101-136-718.00
			On Call/Reimbursement	Full Time
Maintenance	TRANSFER	\$5,200.00	101-265-703.19	101-700-955.01
			Maintenance Engineer	Carried Forward Fund Equity
Maintenance	TRANSFER	\$25,000.00	101-265-712.00	101-700-955.01
			Fringe	Carried Forward Fund Equity
Maintenance	TRANSFER	\$5,000.00	101-265-718.00	101-700-955.01
			Full Time	Carried Forward Fund Equity
Road Patrol	TRANSFER	\$7,000.00	101-700-955.01	101-301-703.36
	<i>Subtotal</i>	<i>\$43,139.00</i>	Carried Forward Fund Equity	Shift Differential
FOP contract shift increase from .35 to 1.00; Deb Keller				
last check 2018 pd 1st pay in 2019; maintenance new employees				
PREPARED BY: Diane Ogden				

Approved at the 7/9/19 BOC meeting - Wage Related

Signed

7/9/19 *JEM*

Date



Cheboygan County

Board of Commissioners' Meeting

July 9, 2019

Title: Budget Adjustments – Raise Revenues and Expenditures

Summary:

General Fund – Fund 101

Department 700

During 2019, the Carried Forward Fund Equity expenditure line item went over-budget due to several changes in staff positions as noted in the 7/9/19 payroll budget adjustments. In order to correct this short-fall, the difference needs to be adjusted from Fund Equity. This budget adjustment raises the Fund Equity revenue line item and the Carried Forward Fund Equity expenditure line item by \$10,763.

Friend of the Court - Fund 215

The Wage/Fringe Contingency – Negotiations expenditure line item went over-budget this year due to the Case Manager position switching to family health insurance whereas the employee opted-out of receiving health insurance in the past. This was noted in the 7/9/19 payroll budget adjustments. In order to correct this issue, the difference needs to be adjusted from Fund Equity. This budget adjustment raises the Fund Equity revenue line item and the Wage/Fringe Contingency – Negotiations expenditure line item by \$12,600.

Financial Impact:

Fund 101 total budget increase of \$10,763

Fund 215 total budget increase of \$12,600

Recommendation:

Motion to approve the budget adjustments to raise revenues and expenditures for \$23,363 in the line items provided in the following attachments.

Prepared by: James Manko

Department: Finance

7/5/2019

RAISE REVENUE AND EXPENDITURE

General Fund - Fund 101

101-400-699.00	\$10,763.00 +
Fund Equity	

101-700-955.01	\$10,763.00 +
Carried Forward Fund Equity	

Signed: Approved at the 7/9/19 BOC Meeting

Prepared by: James Manko



7/5/2019

RAISE REVENUE AND EXPENDITURE

Friend of the Court Fund - Fund 215

215-400-699.99	\$12,600.00 +
Fund Equity	

215-141-910.04	\$12,600.00 +
Wage/Fringe Contingency - Negotiations	

Signed: Approved at the 7/9/19 BOC Meeting

Prepared by: James Manko

Handwritten signature in blue ink, consisting of the letters 'JEM' in a stylized, cursive font.

BAY COUNTY BOARD OF COMMISSIONERS

JUNE 11, 2019

RESOLUTION

BY: WAYS AND MEANS COMMITTEE (6/4/19)

WHEREAS, The State of Michigan is required by MCL 330.1116 "...to promote and maintain an adequate and appropriate system of community mental health services programs" and "shift primary responsibility for the direct delivery of public mental health services from the state to a community mental health services program..."; and

WHEREAS, The State of Michigan is required by MCL 330.1202 to "financially support, in accordance with chapter 3, community mental health services programs that have been established and that are administered according to the provisions of this chapter."; and

WHEREAS, The Bay County Board of Commissioners and the Arenac County Board of Commissioners established by enabling resolution in 2001, Bay-Arenac Behavioral Health, a community mental health authority as provided for in MCL 330.1210; and

WHEREAS, Bay-Arenac Behavioral Health is required by MCL 330.1206 and 1208 to provide a comprehensive array of services and supports to residents of Bay and Arenac Counties with the most severe forms of mental illness, intellectual/developmental disabilities and serious emotional disturbances; and

WHEREAS, There are also established in the state entities known as Prepaid Inpatient Health Plans (PIHPs), which receive Medicaid funds and distribute them to Community Mental Health Services Programs and other Medicaid providers; and

WHEREAS, Appropriations Bill Public Act 207 of 2018, Article X, Part 2 Provisions Concerning Appropriations, General Sections, Behavioral Health Services, Section 928 (1) state, "Each PIHP shall provide, from internal resources, local funds to be used as a bona fide part of the state match required under the Medicaid program in order to increase capitation rates for PIHPs."; and

WHEREAS, Bay-Arenac Behavioral Health is not a state designated PIHP and, therefore, the operation of Community Mental Health Services Programs and its local funding, under the oversight of elected county government, has been a foundational principle in the delivery of public mental health services to the people of Michigan; and

WHEREAS, The County of Bay having a strong desire to keep local funding for Bay-Arenac Behavioral Health available to respond to behavioral health issues that are more exclusive to this county and so; Therefore, Be It

RESOLVED, That the Bay County Board of Commissioners is opposed to the use of local Bay-Arenac Behavioral Health funding for the purposes of increasing the Medicaid capitation rate of the PIHPs; Be It Further

RESOLVED, That the Bay County Board of Commissioners requests that the Governor, State Senate, and State House of Representatives support legislative efforts to phase out the local community mental health fund obligations included in Section 928 noted above from future State Appropriation Act requirements; Be It Further

RESOLVED, That copies of this resolution be provided to Governor Gretchen Whitmer, State Senator Kevin Daley, State Representative Brian Elder, State Representative Annette Glenn, the Michigan Association of Counties, and the other 82 Michigan Counties.

THOMAS M. HEREK, CHAIR
AND COMMITTEE

MOVED BY COMM. LUTZ

SUPPORTED BY COMM. HEREK

COMMISSIONER	Y	N	E	COMMISSIONER	Y	N	E	COMMISSIONER	Y	N	E
MICHAEL J. DURANCZYK	X			KIM J. COONAN	X			MICHAEL E. LUTZ	X		
ERNIE KRYGIER	X			THOMAS M. HEREK	X						
VAUGHN J. BEGICK	X			TOM RYDER	X						

VOTE TOTALS:
ROLL CALL: YEAS _____ NAYS _____ EXCUSED _____
VOICE: X YEAS 7 NAYS 0 EXCUSED 0

DISPOSITION: ADOPTED X DEFEATED _____ WITHDRAWN _____
AMENDED _____ CORRECTED _____ REFERRED _____

BAY COUNTY BOARD OF COMMISSIONERS

JUNE 11, 2019

RESOLUTION

BY: WAYS AND MEANS COMMITTEE (6/4/19)

WHEREAS, Bay-Arenac Behavioral Health Authority (BABHA) is a multi-county Community Mental Health Services Program serving residents of Bay and Arenac Counties; and

WHEREAS, BABHA provided specialty mental health services and supports to nearly 5000 persons with serious mental health and intellectual/developmental disabilities in 2018 and many of these persons are Medicaid recipients; and

WHEREAS, The public mental health system in Michigan is based on the Federal Community Mental Health Centers Act of 1963 and grounded in the Michigan Mental Health Code, Public Act 258 of 1974 which created a state and county partnership for community mental health and related Medicaid safety net services; and

WHEREAS, This arrangement ensures that shared state and county mental health policy objectives are accountable to local communities and their elected representatives; and

WHEREAS, This arrangement also ensures that resource and care decisions are ultimately accountable through board governance to the persons and families that need public mental health services; and

WHEREAS, The proposed 298 pilot implementation severs the state and county partnership by transferring management of community mental health related Medicaid services to private managed care companies, several that are profit-oriented and are not incorporated in Michigan; and

WHEREAS, This arrangement contradicts the Michigan Mental Health Code by transferring public policy obligations to private interests with no accountability to the local communities or their elected representatives; and

WHEREAS, The 298 pilots also will result in resource and care decisions that will be monetized by private interests with no governance accountability to the persons and families needing public mental health services; Therefore, Be It

RESOLVED That the BayCounty Board of Commissioners strongly opposes the inclusion of the 298 pilots in the proposed Medicaid Waiver amendment applications and urges that the Michigan Department of Health and Human Services (MDHHS) reject the 298 proposals and instead, continue to pursue healthcare integration efforts that are consistent with state law and build on the existing state and county partnership for public mental health services; Be It Further

RESOLVED That a copy of this resolution be forwarded to Governor Whitmer, Senators Stamas and Daley, Representatives Elder and Glenn, the Michigan Association of Counties and the other 82 Michigan counties.

THOMAS M. HEREK, CHAIR
AND COMMITTEE

Opposition to Section 298
MOVED BY COMM. LUTZ

SUPPORTED BY COMM. KRYGIER

COMMISSIONER	Y	N	E	COMMISSIONER	Y	N	E	COMMISSIONER	Y	N	E
MICHAEL J. DURANCZYK	X			KIM J. COONAN	X			MICHAEL E. LUTZ	X		
ERNIE KRYGIER	X			THOMAS M. HEREK	X						
VAUGHN J. BEGICK	X			TOM RYDER	X						

VOTE TOTALS:
ROLL CALL • YEAS _____ NAYS _____ EXCUSED _____
VOICE: X YEAS 7 NAYS 0 EXCUSED 0

DISPOSITION: ADOPTED X DEFEATED _____ WITHDRAWN _____
AMENDED _____ CORRECTED _____ REFERRED _____

RESOLUTION "A"
**Resolution In Support of a State Psychiatric Facility
on the Grounds of the Caro Center in Tuscola County**

At a regular meeting of the Board of Commissioners of the County of Saginaw, State of Michigan held in the City of Saginaw on the 18th day of June 2019 at 5:00 p.m.

PRESENT: *Kathleen K. Dwan, Cheryl M. Hadsall, Kyle R. Harris, Kirk W. Kilpatrick, Dennis H. Krafft, Sheldon Matthews, Amos O'Neal, Carl E. Ruth, Charles M. Stack, James G. Theisen, Michael A. Webster – 11*

Commissioner O'Neal offered the following resolution and moved for adoption. The motion was seconded by Commissioner Krafft.

WHEREAS, during the 1990's, two thirds of the state-operated psychiatric hospitals serving Michigan citizens closed, and from 2005 to 2010 the number of state psychiatric beds in Michigan decreased by nearly 50%; and,

WHEREAS, multiple studies and the facts identified above conclude there is a pressing need for long-term, in-patient psychiatric care in Michigan; and,

WHEREAS, the Legislature provided \$115 million in state building authority financed construction for a new state psychiatric hospital, and decided that the facility would be built on the grounds of the current Caro Center in the FY 2016-17 and 2017-18 budgets. Then-Governor Snyder concurred, by signing Public Act 107 of 2017, in July of that year; and,

WHEREAS, on December 19, 2017, the State Administrative Board approved a \$5.4 million contract with Integrated Design Solutions, to design a new 200 bed, regional state psychiatric hospital (an increase from the current 150 beds at the Caro Center), on the site of the existing Caro Center, with an announcement by then State DHHS Director Nick Lyon "The State of Michigan made a commitment to the Caro community that the new psychiatric hospital would remain in the community, and we are keeping that promise;" and,

WHEREAS, on October 19, 2018, then-Governor Snyder participated in a ground breaking for the new 225,000 square foot state psychiatric hospital at the site of the current Caro Center. The new hospital was scheduled to be completed in 2021 and would replace the aging Caro facility. Over \$3 million in taxpayer funds have already been spent in preparation for construction at the Caro site; and,

WHEREAS, on March 13, 2019, Governor Whitmer halted construction, and contracted with a private consulting firm, at the cost of \$277,000, to re-assess the location of a new state psychiatric facility, potentially delaying the availability of new psychiatric beds and the replacement of the aging Caro facility by another 2-4 years; and,

WHEREAS, the facility is a vital economic engine for this entire region of Michigan. A recent economic impact study determined that the operation infuses \$54 million annually into the regional economy while directly employing 350 people and indirectly employing another 400 people, making it the second largest employer in Tuscola County; and,

WHEREAS, relocation of the facility would have dramatic, devastating negative repercussions to businesses, schools, and families living in communities throughout this region of the state. The area economy is already struggling from the previous closure of State Prisons; and,

WHEREAS, at the current location there is a 100-year community tradition of caring. Seventy percent of employees travel less than 30 miles to work. The site is centrally located for family visits and patient transportation with 80% of patients coming from Genesee, Oakland, and Macomb Counties, just to the south of Tuscola County. The 600-acre site is already state-owned and infrastructure is already in place. County engineers determined the on-site water system can be economically upgraded to serve the new hospital. It is accessible to state highways and near area medical providers.

NOW, THEREFORE, BE IT RESOLVED the Saginaw County Board of Commissioners does hereby urge Governor Gretchen Whitmer, Department of Health and Human Services Director Robert Gordon, and members of the State Legislature, in response to a critical shortage of in-patient state psychiatric beds, continue with the construction of a new 200-bed, state psychiatric hospital on the grounds of the current Caro Center, in Tuscola County, as the best option for quality, accessible services to patients and their families, and as the best value to the taxpayers of Michigan and prevent devastating negative repercussions to businesses, schools, and families living in communities throughout this region of the state.

BE IT FURTHER RESOLVED that copies of this resolution be transmitted to Governor Gretchen Whitmer, Department of Health and Human Services Director Robert Gordon, Senator Kevin Daley, Senator Dan Lauwers, Senator Ken Horn, Representative Phil Green, Representative Vanessa Guerra, Representative Rodney Wakeman, Representative Ben Frederick, Michigan Association of Counties, and all Michigan counties.

Yeas: *Kathleen K. Dwan, Cheryl M. Hadsall, Kyle R. Harris, Kirk W. Kilpatrick, Dennis H. Krafft, Sheldon Matthews, Amos O'Neal, Carl E. Ruth, Charles M. Stack, James G. Theisen, Michael A. Webster - 11*

TOTAL: - 11

STATE OF MICHIGAN)
)ss
COUNTY OF SAGINAW)

I, the undersigned, the duly qualified and acting Clerk of the County of Saginaw, State of Michigan, do hereby certify that the foregoing is a true and complete copy of proceedings taken at a regular meeting of the Board of Commissioners of said County, held on the 18th day of June, 2019, the original of which is on file in the Board Office. Public notice of said meeting was given pursuant to and in compliance with Act No. 267, Public Acts of Michigan, 1976, as amended.

IN WITNESS WHEREOF, I have hereunto affixed my official signature this 18th day of June, 2019.



Michael J. Hanley, County Clerk
County of Saginaw

Minutes of a regular meeting of the Wexford County Board of Commissioners, held at the Wexford County Courthouse, 437 E. Division St., Cadillac, Michigan on the nineteenth day of June 2019, at 5:30 p.m.

PRESENT: Comm Hurlburt, Comm Musta, Comm Townsend, Comm Bengelink, Comm. Theobald
Comm Nichols, Comm Potter, & Comm Taylor

ABSENT: Comm Bush

The following preamble and resolution were offered by Commissioner Theobald
and supported by Commissioner Musta.

RESOLUTION NO. 19-17
SUPPORTING THE CARO CENTER IN TUSCOLA COUNTY MICHIGAN

WHEREAS, during the 1990's, two thirds of the state-operated psychiatric hospitals serving Michigan citizens closed, and from 2005 to 2010 the number of state psychiatric beds in Michigan decreased by nearly 50%; and

WHEREAS, in the absence of needed in-patient treatment and care, individuals in acute or chronic disabling psychiatric crisis increasingly are found in hospital emergency rooms and jails/prisons. These systems experience significant negative impacts as a result. Hospital emergency rooms are so overcrowded that some acutely ill patients wait days or even weeks for a psychiatric bed to open so they can be admitted; some eventually are released to the streets without treatment; and

WHEREAS, law enforcement agencies find service calls, transportation and hospital security for people in acute psychiatric crisis creating significant, growing demands on their officers, thus straining public safety resources. More pressure is put on police officers with some jails/prisons containing a third or more of inmates with untreated mental illness; and

WHEREAS, the number of persons with mental illness who are homeless has increased. In some communities, officials have reported as many as two-thirds of their homeless population is mentally ill; and

WHEREAS, multiple studies and the facts identified above conclude there is a pressing need for long-term, in-patient psychiatric care in Michigan; and

WHEREAS, the Legislature responded to this crisis by providing \$115 million in state building authority financed construction for a new state psychiatric hospital, and decided that the facility would be built on the grounds of the current Caro Center in the FY 2016-17 and 2017-18 budgets. Then-Governor Snyder concurred, by signing Public Act 107 of 2017, in July of that year; and

WHEREAS, on December 19, 2017, the State Administrative Board approved a \$5.4 million contract with Integrated Design Solutions, to design a new 200 bed, regional state psychiatric hospital (an increase from the current 150 beds at the Caro Center), on the site of the existing Caro Center, with an announcement by then State DHHS Director Nick Lyon "The State of Michigan made a commitment to the Caro community that the new psychiatric hospital would remain in the community, and we are keeping that promise;" and

WHEREAS, on October 19, 2018, then-Governor Snyder participated in a ground breaking for the new 225,000 square foot state psychiatric hospital at the site of the current Caro Center. The new hospital was scheduled to be completed in 2021 and would replace the aging Caro facility. Over \$3 million in taxpayer funds have already been spent in preparation for construction at the Caro site; and

WHEREAS, on March 13, 2019, Governor Whitmer halted construction, and contracted with a private consulting firm, at the cost of \$277,000, to re-assess the location of a new state psychiatric facility, potentially delaying the availability of new psychiatric beds and the replacement of the aging Caro facility by another 2-4 years; and

WHEREAS, the facility is a vital economic engine for this entire region of Michigan. A recent economic impact study determined that the operation infuses \$54 million annually into the regional economy while directly employing 350 people and indirectly employing another 400 people, making it the second largest employer in Tuscola County; and

WHEREAS, relocation of the facility would have dramatic, devastating negative repercussions to businesses, schools, and families living in communities throughout this region of the state. The area economy is already struggling from the previous closure of State Prisons; and

WHEREAS, in addition to its critical regional economic importance, by objective measures as previously documented in choosing this location, building the new facility on the site of the current Caro Center is best for the individuals needing in-patient psychiatric care and for the taxpayers of Michigan; and

WHEREAS, at the current location there is a 100-year community tradition of caring. Seventy percent of employees travel less than 30 miles to work. The site is centrally located for family visits and patient transportation with 80% of patients coming from Genesee, Oakland, and Macomb Counties, just to the south of Tuscola County. The 600 acre site is already state-owned and infrastructure is already in place. County engineers determined the on-site water system can be economically upgraded to serve the new hospital. It is accessible to state highways and near area medical providers; and

WHEREAS, the difficulty in recruiting psychiatrists is not unique to Tuscola County and will be an issue that has to be dealt with no matter where a new facility is located.

THEREFORE, BE IT RESOLVED, the Wexford County Board of Commissioners does hereby urge Governor Gretchen Whitmer, Department of Health and Human Services Director Robert Gordon, and members of the State Legislature, in response to a critical shortage of in-patient state psychiatric beds, continue with the construction of a new 200-bed, state psychiatric hospital on the grounds of the current Caro Center, in Tuscola County, as the best option for quality, accessible services to patients and their families, and as the best value to the taxpayers of Michigan and prevent devastating negative repercussions to businesses, schools, and families living in communities throughout this region of the state; and

BE IT FURTHER RESOLVED, that copies of this resolution be transmitted to Governor Gretchen Whitmer, Department of Health and Human Services Director Robert Gordon, State Senator Kevin Daley, State Senator Dan Lauwers, State Representative Phil Green, Michigan Association of Counties, and all Michigan counties.

A ROLL COLL VOTE WAS TAKEN AS FOLLOWS;

AYES: Nichols, Potter, Hurlburt, Musta, Townsend, Bengelink, Theobald & Taylor

NAYS: None.

RESOLUTION DECLARED ADOPTED



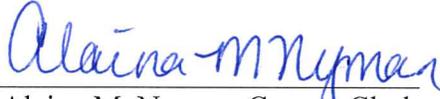
Gary Taylor, Chairman, Wexford County Board of Commissioners



Alaina M. Nyman, County Clerk

STATE OF MICHIGAN)
)ss
COUNTY OF WEXFORD)

I hereby certify that the forgoing is a true and complete copy of the Resolution 19-17 adopted by the County Board of Commissioners of Wexford County at a regular meeting held on June 19, 2019, and I further certify that public notice of such meeting was given as provided by law.



Alaina M. Nyman, County Clerk

**COUNTY BOARD OF COMMISSIONERS
FINANCE/BUSINESS MEETING
June 11, 2019**

The Finance/Business Meeting of the Cheboygan County Board of Commissioner was called to order in the Commissioners Room by Commissioner Wallace at 9:30 a.m.

Roll called and a quorum present

Present: Commissioners Mary Ellen Tryban, Richard Sangster, Michael Newman, Cal Gouine, Roberta Matelski, John Wallace, and Steve Warfield.

Absent: None

Commissioner Wallace gave the Invocation and Commissioner Gouine led the Pledge of Allegiance.

Motion by Commissioner Sangster, seconded by Commissioner Tryban, to approve the agenda as presented. Motion carried with 7 yes, 0 no and 0 absent.

Motion by Commissioner Gouine, second by Commissioner Tryban, to approve the consent agenda as presented.

- A. Approve Monthly Finance Claims (Finance Total = \$0; Prepaid Total = \$1,122,682.40.
- B. Budget Adjustments as follows:
 - 2019 Raise Revenues/Expenditures
 - 1. Fund 101 total budget decrease of \$700
 - 2. Fund 272 total budget decrease of \$11,000
 - 2019 Inter-department Budget Transfer
 - 1. 101-941 to 101-648 totaling \$9,000
 - 2. 276-165 to 276-165 totaling \$8,645
- C. Cheboygan Area Schools Request for Delegation of School Plan Review & Inspection Authority
- D. BCBS Inmate Services Contract 2019-2020
- E. Correspondence
 - 1. Bay County Resolution Urging the State to Continue with the Construction of a Psychiatric Hospital in Tuscola County
 - 2. Bay County Resolution Opposing the Proposed Cuts to the Federal 2020 Education Budget
 - 3. Benzie County Resolution of Support for Medicare Prescription Drug Bill of 2003
 - 4. Gratiot County Resolution Veterans Services Grant Funding
 - 5. Huron County Resolution Urging the State to Continue with the Construction of a Psychiatric Hospital in Tuscola County
 - 6. Wexford County Resolution in Support of Funding the Great Lakes Restoration Initiative
- F. Minutes:
 - 1. Finance/Business Meeting of May 14, 2019 and Committee of the Whole/Planning Session Meeting of May 28, 2019
 - 2. NEMCOG – 4/18/19

3. Planning Commission – 4/17/19 & 5/15/19
4. District #4 Health Department – 4/16/19
5. City Council – 5/7/19
6. County Road Commission – 4/18/19 & 5/2/19
7. NEMCSA – 5/3/19
8. Fair Board – 5/6/19
9. NCCMH – 4/18/19 & 5/16/19

A roll call vote was taken. Motion carried with 7 yes, 0 no and 0 absent

CITIZENS COMMENTS

John Moore Nunda Township Supervisor commented on the Township Fire Departments being told that they are not getting the number of 800 MHz radio systems that was needed and a required eight (8) hours per year for training to use these radios. These sessions would have to be broken up in order to get all of these volunteers the time to complete this training. He questioned if field work has been completed, to see where the blackout areas were located. Sheriff Clarmont addressed his concerns stating that when the original numbers went out per agency, many of them were inflated well beyond the requirements and so it was just paired down to realistic numbers. The Motorola portables cost approximately \$5,000 each and the county was about \$200,000 over the budget. The eight (8) hour training requirement from MPSC was for the use of the 800 MHz radios and in reality is only about 20 minutes of training. Because of the transition time from now until the actual hands on with the radios, which amounts to just over a year to 18 months, each person will have plenty of time to complete the training for those departments. In the last several years, there have been studies completed on the 800 MHz versus the high band, which has come back at 97%. Commissioner Wallace stated for more information please contact the TAC Advisory Committee.

Chuck Leady citizen of Benton Township commented on his 5G presentation from a few months ago about adding information on the permit such as the purpose of the proposed installation; frequencies of all transmitters to be installed at the site; type of modulation used by each transmitter (i.e. pulsed); output power of each transmitter at its frequency and type, directionality, and gain of the antenna(s). In like manner to other permits, such as building permits, issued by local government agencies, the required additional information needs to be inspected and certified by the permit issuing authority or their designated contractor.

Mark Manning citizen of the City of Cheboygan commented on some concerns he had with SRR moving the busses to a new temporary office building and separating the two systems. He questioned if other buildings in town were researched to see if the rent might be cheaper than what SRR was now paying. He addressed his concern with a situation that happened with his wife at the SRR and the procedure that was followed. Also he was concerned with not everyone in the county having access to the internet in order to read the Board minutes. Commissioner Wallace commented that it was a personnel problem and it was being handled internally.

SCHEDULED VISITORS

Cheboygan County Road Commission Manager Brent Shank presented updates on the Cheboygan County Road Commission 2019-2022 Proposed Road Plan and 2019 Construction Projects. This summer the Road Commission is expecting about \$4.6 million of

road work in the county not including state highway work, which is a pretty significant amount of road work going on. The plan is in the process of being updated for another year and waiting to see what the legislature is going to do. There has been a lot of talk in Lansing about increasing the road funds. The system through Act 51 has been poorly funded for many years and he thinks the legislature is finally getting on board as to trying to get this adequately funded. This year the townships have also stepped up quite a bit and was bringing in approximately \$1.7 million for local projects, which was a huge increase from what the Road Commission normally sees. The Road Commission has dedicated \$350,000 towards matching funds for these projects, which were all monies generated out of the 2015 funding increase. A total of 90% of that money has gone towards road work to bring the roads up to good conditions. Next year, the Road Commission was scheduled to have a very large bridge project replacing the super structure of the Gaynor Bridge in Black River, which will cost a total of \$2 million. Then there was one other critical bridge in the county, which was going to be a total of \$2 to \$3 million project and the Road Commission will be looking for funding. Next year, there will be some significant traffic impact based on that project. This year with the projects spread out, the Road Commission tried not to have any significant road closures in the county. In 2014, when the first millage was passed, the Road Commission put out a list of roads that was going to be completed with the road millage money and at the end of that millage the Road Commission was able to complete all of those projects plus the Road Commission had two (2) bonus projects based on bid savings. Upon going into the renewal millage, the Road Commission uses that same structure and a designated list of roads was created when that millage was proposed to the voters.

An interpretation of Act 51 was given stating it was the main funding mechanism with the taxes that were collected through specific motor vehicle fuels and motor vehicle taxes. There was an amount off the top that the state takes and then it gets split 39% to MDOT, 39% to Counties and the remaining goes to the cities and villages. Part of Act 51 does stipulate on how the Road Commission can spend these funds. There were two classifications of roads in the county, which were primary or local roads. On primary roads, the Road Commission can spend all funds from Act 51 and on local roads the Road Commission can only spend up to 50%. This is why the Road Commission asks for township participation on a lot of local road projects. Some townships contribute gravel maintenance costs, but there was no requirement that townships participate. In the last couple of years, the Road Commission has had the local matching funds available. As time goes on, the Road Commission would like to have this increased to give more back to the townships. Discussion was held on not receiving any funds from Forest Township and the deterioration of roads. The Road Commission receives approximately \$119,000 through forest funds. This is a fund that is collected and distributed to eligible counties in the state. The intent of the monies is not for the repair of roads, but to help improve access to timber areas. The Road Commission does work with several loggers to help maintain the roads. Discussion was held on maintenance vs. reconstruction of a road, the selection of roads to be worked on, maintenance of Foote Road, and the repair of the main street in Tuscarora Township.

Cheboygan County Road Commissioner Ken Paquet commented that he has been on the Road Commission for 11 years. During his first and second year, the Road Commission had no road projects. This year the Road Commission was going to have 19 township projects and four (4) county projects, which were Mann Road, Parke Road, Reams Road and part of East Mullett Lake Road. It has been a big asset for the Road Commission upon getting the road millage passed, the participation of the county funding for some of the bigger projects, more township participation and the local matching program to help get these projects done. The Road Commission has two (2) bridge projects coming up and the road commission may

be asking the Board of Commissioners for some help because the cost of repairs is over their budget.

Finance Director's Report

Finance Director James Manko presented the Revenue and Expenditure Report for the General Fund for the month ending April 30, 2019. He reported total year-to-date revenue of \$1,461,494.58, or 10.65% of the budget compared to \$1,399,936.83, or 8.89% of the budget last year at this same time. He reviewed each line item number that had any significant changes. Mr. Manko reported expenditures year-to-date of \$3,619,942.66 or 26.38% of the budget, compared to \$3,537,475.78 or 22.47%, last year as of the end of April 30, 2018. He reviewed each department that had any significant changes. Mr. Manko stated the Cash Summary by Fund totaled \$19,308,132.68 as of April 30, 2019 and a summary of the negative cash balances was given.

Motion by Commissioner Gouine, seconded by Commissioner Tryban to receive and file the finance reports as presented. Motion carried with 7 yes, 0 no and 0 absent.

Administrator's Report

Administrator Jeff Lawson gave an update on the Marina. The County's Engineer identified that preliminary design drawings and specifications for the Marina fuel system and dock project should be completed for review by the middle of June. Once reviewed by staff, any modifications will be completed and the drawing submitted for State Waterway approval and Army Corps/DEQ approval. The target is to begin construction this fall.

Administrator Jeff Lawson reported on the Vehicle Fleet Management Service. Staff would like authorization to advertise RFP's for vehicle management services in lieu of the County's long term ownership of fleet vehicles for review and consideration. Advantages of this program is the replacement of a lot of vehicles at one time, it softens the burden of financing, the rotation of vehicles quicker at three (3) or five (5) years versus ten (10) years, selling before any major maintenance issues and fuel savings.

Motion by Commissioner Warfield, seconded by Commissioner Gouine to authorize staff to advertise for an RFP for a vehicle management services. Motion carried with 7 yes, 0 no and 0 absent.

Administrator Jeff Lawson gave an update on the Phone System Replacement. Staff is currently in the process of scheduling a meeting with the consultant to begin the process of identifying department needs for preparation of specifications to prepare and RFP for system replacement.

Administrator Jeff Lawson gave an update on the Jail Inmate Phone System. The County has received a request for proposals from vendors to supply inmate phone service within the jail. The Sheriff and staff are currently in the process of reviewing the multiple proposals and will provide a recommendation for award. The County received revenue from the selected vendor from fees the vendor charges for use of system by inmates.

Administrator Jeff Lawson gave an update on the replacement of a recycling truck. At the next meeting, staff will have on the agenda the purchase of a new truck for recycle hauling. The current truck is approaching seven (7) years old and will be kept for backup. If the new truck

is ordered by July, it would be received by September or October. Discussion was held on the everyday use of the truck, the negative aspects of not using the old truck every day and letting it sit idle and the hardship of finding a replacement vehicle when the truck breaks down. Commissioner Newman questioned the cost of the old vehicle, mileage on it and what the recycling budget looked like. Administrator Lawson stated the cost was around \$118,000 to \$120,000, mileage was approaching 100,000 and the recycling system has been self-supporting setting aside a certain amount of money for the purchase a new truck. Commissioner Gouine commented that staff might look at the quality of the vehicle and not necessarily at the low bidder. Administrator Lawson stated that the staff has reviewed and indicated the same.

Administrator Jeff Lawson gave an update on the request for easement O'Reilly Auto Parts. The County has been contacted by O'Reilly Auto Parts to request an easement to gain access to a proposed auto parts store they would like to build on the adjacent Re/Max parcel. Staff is asking for direction if the Board is interested in discussing a proposed easement with O'Reilly. Discussion was held on needing more detail to the drawing, drainage issue and exactly how many parking spots.

COMMITTEE REPORTS

Commissioner Sangster reported that staff needed to schedule a Board Appointment and Procedures meeting next week to review the Administrator's evaluation questionnaires. He questioned Sheriff Clarmont on if the program in the Sheriff's Department had been fixed. Staff has been in contact with the software vendor and he receives an update from staff every 24 hours.

Commissioner Gouine reported on attending an Inverness Township meeting, Airport Authority meeting, Fair Board meeting and Planning Commission meeting. The Planning Commission visited tiny homes and found that it wasn't feasible to pursue this issue. Commissioner Newman reported that he has been to a variety of meetings where some had personnel matters, but nothing to report to the Board.

Commissioner Wallace reported that the CCE 911 Board was in the process of trying to get the 800 MHz up and running. It was still a work in progress.

OLD BUSINESS

Administrator Jeff Lawson presented Resolution 19-10 Supporting H.R. 530 the Accelerating Wireless Broadband Development by Empowering Local Communities Act of 2019. The Federal Communications Commission (FCC) adopted orders in 2018 restricting communities' ability to manage its rights-of-way in the development of fifth generation (5G) mobile technology. House Resolution 530 of 2019 would cause the FCC's adopted orders to have no force or effect, returning control of rights-of ways back to the local control.

Motion by Commissioner Sangster, seconded by Commissioner Warfield, to adopt

**CHEBOYGAN COUNTY RESOLUTION
SUPPORTING US HOUSE OF REPRESENTATIVES BILL 530**

Resolution # 19-10

WHEREAS, the implementation of fifth generation (5G) mobile technology requires thousands of small cell wireless facilities to be installed within municipal units across the nation; and

Finance/Business Meeting – June 11, 2019

WHEREAS, on August 2, 2018 and September 26, 2018, the Federal Communications Commission (FCC) adopted orders that would limit the annual fees municipal units are permitted to set for use of public right-of-ways; and

WHEREAS, the FCC's actions restricts communities ability to manage its right-of-ways; and

WHEREAS, H.R. 530, the Accelerating Wireless Broadband Development by Empowering Local Communities Act of 2019, was introduced in the House of Representatives and would cause the FCC adopted orders to have no force or effect; and

NOW, THEREFORE BE IT RESOLVED that the Cheboygan County Board of Commissioners does hereby Support H.R. 530, the Accelerating Wireless Broadband Development Empowering Local Communities Act of 2019, which would cause the Federal Communications Commission's actions taken on August 2, 2018 and September 26, 2018 restricting municipal control over permits for wireless facilities to have no force or effect.

BE IT FURTHER RESOLVED that this resolution will be forwarded to President Donald J. Trump, U.S. Senator Gary Peters, U.S. Senator Debbie Stabenow, Congressmen Jack Bergman, State Representative Sue Allor, State Representative Lee Chatfield, State Senator Wayne Schmidt and Governor Gretchen Whitmer.

and authorize the Chair to Sign. A roll call vote was taken. Motion carried with 7 yes, 0 no and 0 absent.

NEW BUSINESS

Straits Regional Ride Director Michael Couture presented the MDOT Project Authorization: 2017-0032/P10-5339 Bus and Bus Facility's Program. This contract is for the replacement of three (3) revenue vehicles up to 30 foot in size with lifts. These vehicles have reached their useful life in mileage and years of service. Also the contract awards SRR with three (3) additional busses as expansion revenue vehicles with lifts for a total of six (6) new busses.

Motion by Commissioner Gouine, seconded by Commissioner Sangster, to approve the contract and authorize the Chair to sign with any necessary budget adjustments. A roll call vote was taken. Motion carried with 7 yes, 0 no and 0 absent.

Administrator Jeff Lawson presented the SRR Office Lease Agreement. SRR was to lease office space at 521 Stempky Street, Suite B, Cheboygan, Michigan to provide additional office space for operations. Discussion was held on morning inspections of the busses and other possible office space locations.

Motion by Commissioner Newman, seconded by Commissioner Sangster, to approve the building lease with the Loznak Family Trust to rent office space at 521 Stempky Street, Suite B, Cheboygan Michigan, authorize the Chair to sign the Lease and authorize any necessary grant and budget adjustments contingent on review by the State of Michigan . A roll call vote was taken. Motion carried with 5 yes, 2 no (Commissioner Gouine and Commissioner Tryban) and 0 absent.

Treasurer Buffy Weldon presented an update on the Unsold Foreclosed Property. After holding 2 public auctions in 2017, one parcel of property in Benton Township did not sell. According to MCL 211.78m (6), the Benton Township Clerk was notified in which the property was located. The property was rejected by the township and a copy of the meeting minutes held on November 7, 2017 was received, which stated the township was not interested in the property. The property is a triangular parcel that is 25 feet at its widest and runs between the trail and the roadway. It has zero value to anyone other than the adjacent property owner. The Benton Township Clerk has been in contact with the adjacent property owner, Robert

Van Horne and he has agreed to accept the property if it's deeded to him. It is unknown why this property was assessed separately.

Motion by Commissioner Sangster, seconded by Commissioner Newman, to approve the property (104-017-300-002-00) to be deeded to Robert Van Horne, et ux, so it can be combined with his current property description (104-017-300-001-00). A roll call vote was taken. Motion carried with 7 yes, 0 no and 0 absent.

Treasurer Buffy Weldon presented the Foreclosures Sale Proceeds Report. In 2008 and each year after 2008, not later than June 30 of the second calendar year after foreclosures, the County Treasurer shall submit a written report to the Board of Commissioners. All or a portion of any remaining balance, less any contingent costs of title or other legal claims, may subsequently be transferred into the general fund of the County by the Board of Commissioners. Although the law only requires the County Treasurer to report the remaining balance from the sale proceeds, the attached report shows all of the revenues and all of the expenses that have been reported in this fund. Pursuant to the law, any allowable expense can be charged against the sale proceeds. In the foreclosure process there are additional fees that are set by statute such as Oct. 1st a \$15.00 fee added to all delinquent taxes that are in the 1st year of delinquency and March 1st a \$235.00 a fee added to all delinquent taxes that are in the 2nd year of delinquency. These fees are to help cover the costs of recording fees, mailing notices, title searches publications, etc. The sale proceeds and the fees have covered expenses in administering the program. The 2017 Sale Proceeds is \$98,294.46 and the total surplus is \$137,694.34. The 2016 Sale Proceeds was \$360,628.87 with a total Surplus of \$388,079.16, which is still being held in the foreclosure fund. Transfer these Funds with caution or hold the Funds with the pending litigation as advised by Legal Counsel for the Cheboygan County Treasurer.

Motion by Commissioner Tryban, seconded by Commissioner Matelski, to accept the 2017 Foreclosure Sale Proceeds Report and instruct the County Treasurer to hold the funds in the 517 Foreclosure Fund totaling \$98,294.46. A roll call vote was taken. Motion carried with 7 yes, 0 no and 0 absent.

Treasurer Buffy Weldon presented the Property Foreclosure First Right of Refusal for 47 property foreclosures. Before selling these properties at a public auction, the County must first offer them to the DNR who has the right to purchase any and all properties at fair market value. Any properties remaining must then be offered to the local municipality who has the right to purchase by paying minimum bid as set by the County Treasurer. Any properties not purchased by the DNR or local municipalities must then be offered to the County who has the right to purchase by paying minimum bid. Any property purchased by the local municipality or County must be used for public purposes. Treasurer Weldon believed that none of these properties would benefit the County.

Motion by Commissioner Sangster, seconded by Commissioner Warfield, to authorize Chairperson John B. Wallace to sign the waiver of First Right of Refusal in accordance with Act 123 P.A. 1999. A roll call vote was taken. Motion carried with 7 yes, 0 no and 0 absent.

CITIZENS COMMENTS

Louis Vallance citizen Grant Township and City of Cheboygan commented on the SRR changes and the Board needing to look at the passengers needs because the passengers were the ones paying to keep this office going. He had concerns with drainage issues on the

east side of the city; internet services needed in Grant Township, jail phone service and 5G technology contractors.

BOARD MEMBERS COMMENTS

Commissioner Gouine commented that he liked the recommendation given by Chuck Leady on the wireless transmitter.

Motion by Commissioner Sangster, seconded by Commissioner Newman, to adjourn to the call of the Chair. Motion carried with 7 yes, 0 no and 0 absent. Meeting adjourned at 11:21 a.m..

Karen L. Brewster
County Clerk/Register

John B. Wallace
Chairperson

**Cheboygan County Board of Commissioners
Committee of the Whole Meeting
June 25, 2019**

The Committee of the Whole meeting of the Cheboygan County Board of Commissioners was called to order in the Commissioners Room by Chairperson John Wallace at 9:31 a.m.

Roll called and a quorum present.

PRESENT: Commissioners Mary Ellen Tryban, Richard Sangster, Michael Newman, Cal Gouine, Roberta Matelski, John Wallace and Steve Warfield

ABSENT: None

Commissioner Wallace gave the invocation and led the Pledge of Allegiance.

Motion by Commissioner Sangster, seconded by Commissioner Gouine, to approve the agenda as presented. Motion carried with 7 yes, 0 no and 0 absent.

CITIZENS COMMENTS

Jeff Veryser, General Manager of Link Industries in Indian River and Northern Lakes Economic Alliance Board of Directors commented he wanted to introduce himself, thanked the Board for letting him represent NLEA and gave the Board an update on what was happening in Cheboygan County.

SCHEDULED VISITORS/DEPARTMENT REPORTS

Chairperson Wallace and Administrator Lawson presented Louis Vassilakos an appreciation certificate for his 14+ years of service with Cheboygan County Airport Authority.

CEO Christine Gebhard presented the North Country Community Mental Health 2018 Annual Report. North Country Community Mental Health serves six (6) counties in Northern Michigan and is the public mental health authority that provides services for people with serious and persistent mental illnesses, children with serious emotional disturbances or people with intellectual or developmental disabilities. In 2018, NCCMH served 4,029 individuals of which were 813 children with mental illnesses; 2,296 adults with mental illnesses; 920 individuals with intellectual/developmental disabilities. NCCMH had revenues of approximately \$49 million and expenditures of approximately \$49 million, which was \$270,000 over budget in the FY 2018. A lot of this was attributed to inpatient hospitalization. There were 380 psychiatric inpatient utilization admissions; 8,689 inpatient days with an average length of stay (in days) of 18.24. NCCMH was seeing a significant increase in psychiatric hospitalization admissions as well as the length of stay. Statistics from NCCMH Services for Cheboygan County with a total population of 25,369: Behavioral Health Funding Source and FPL, Medicaid 3,458, Healthy Michigan 1,804, with 2,523 uninsured and a poverty rate of 16.80%. The total number of persons receiving CMH Services for Cheboygan County was 680, which included 475 adults and 205 children or 16.8% of total clients. The cost of services provided to clients in Cheboygan County totaled \$5,061,962. Total psychiatric hospitalizations by community, which might be Alpena, War Memorial, etc... had 27 admissions and 279 days in the FY and

hospitalizations by State had six (6) admissions and 1,234 days in the FY, which totaled 33 cases and 1,513 days. In all of Northern Michigan, there were only two psychiatric facilities for adults, which were located in Alpena and the Upper Peninsula and no children psychiatric facilities. Local dollars are used for State in patient hospitalizations because it is not covered by Medicaid and CMH cannot use general fund dollars. Persons served by priority population and fund source was given. The majority of the funding at 79% comes from Medicaid, 4% State General Fund and the 2% local funding match from the six (6) County's was necessary to draw down some of those Medicaid dollars. Cheboygan County contributed \$111,995 last year. This was the same amount contributed every year since NCCMH has become an authority in 1997, which amount was frozen. These funds were unrestricted and CMH was able to use these funds to meet local community needs. Two success stories were given with one about Gentle Harbor, which is an intensive transition home, which prepares clients for community life and Robbin's story about sharing to help others have hope. The photovoice display is about perspectives of life with disabilities. Clients learned and shared experiences about stigma, discrimination and inclusion. Then, through the power of their photographic imagery and words, they captured these thoughts to share with the community for public awareness. NCCMH appreciates the support of the Board of Commissioners and Commissioner Newman who sits on the NCCMH Board.

Commissioner Gouine questioned what was happening with the Mental Health Institute in Caro, Michigan. Ms. Gebhard stated that there was an existing hospital and the budget for last year was to add another 50 beds to that state facility to bring it up to a total of 200 beds from 150. Governor Whitmer put a hold on that to do an additional assessment as to whether or not it should be built at Caro or somewhere else. There is a plan to bring a 50 bed institute to Northern Michigan, which NCCMH was advocating. She has met with the legislators over the past couple of months to try to encourage them to go ahead with the Caro plans and to look at the possibility of bringing something to Northern Michigan.

Commissioner Wallace questioned if there has been any conversation with McLaren on doing something with the vacant rooms on the second floor at the Cheboygan hospital. A meeting to discuss the possibility of opening up a psychiatric institute with the CEO is scheduled. In 2014, McLaren closed Lockwood and those psychiatric beds were lost to Northern Michigan. It gets very complicated because there is a certificate of need process at the State level where they determine if more beds are needed. Based on the old formula, the State would say that no new beds were needed. It was a battle and NCCMH continues to fight that battle. The State is looking at additional funding formulas. The average of the cost of a day for inpatient psychiatric admission runs about \$900 per day.

Commissioner Newman commented that he sits on that Board and gave kudos to Christine Gebhard for how articulate she is in the matters that she presents to the Board members and how knowledgeable she was. He questioned how the jail liaison was coming along. Ms. Gebhard stated that Jail Liaison Rob Griffin visits each of the counties jails and responds to any emergencies. She has been talking with each of the counties about additional funding in order to keep this position active and was put into the budget for FY2020. Commissioner Newman questioned the medications that were advertised on the television and were they working. Ms. Gebhard stated that a lot this medication seen advertised on TV was for people with mild or moderate depression. NCCMH deals with serious mental illness such as schizophrenia and bipolar. There were traditional medications that are very effective that psychiatrists use and she didn't know of anything new. The jail issue is extremely important to the counties because a lot of the counties funds have to be used to pay for these services. There is a move at the national level to eliminate the federal restriction for the use of Medicaid funds for when people are

incarcerated and was even before they were adjudicated and found guilty. This was something the Board of Commissioner could advocate for. Commissioner Newman commented that it was very important to advocate this because county dollars would have to be spent to take care of the inmate's needs.

Outreach & Communications Coordinator Frances Whitney presented the Northeast Michigan Community Services Agency 2018 Annual Report. Last August 2018, NEMCSA celebrated its 50th Anniversary. An abbreviated mission of the agency was to provide quality programs and services to strengthen and enhance the self-sufficiency of individuals, families and communities, focusing on those who were experiencing an economic hardship. NEMCSA has 11 core counties and touch into a total of 22 counties in Michigan, which provides 35 programs. This truly was an organization that provided assistance from cradle to grave. NEMCSA provides assistance from prenatal care all the way up to the sun set of people's lives or the aging population because NEMCSA is the only community action agency in the State of Michigan that is actually designated as an area agency on aging. This makes the agency unique. Services available include: food assistance, weatherization, homeless and homeless prevention assistance, payment assistance for primary hearing source utilities, as well as match savings, self-sufficiency supportive services, foreclosure prevention assistance, homebuyer education, and financial capabilities support. NEMCSA was just over 50% federal funded, 38% state funded and 11.4% local and in-kind funded. This varies from year-to-year, but not significantly. In 2018, NEMCSA provided services to: 2,972 children received early childhood services; 9,167 households received food boxes; 617,076 meals were provided to senior & homebound individuals; 2,347 youth enhanced their academic careers thru the school success program; 271,433 hours were donated to programs; \$459,848 emergency payments distributed, which included housing and utility assistance and 19,534 seniors maintained independent living due to programs that were offered. A program impact story in the county was given about a young parent who had a child in school for the first time and who didn't know what to expect. The head start preschool program was incredibly helpful to explain the steps that went throughout the year. This parent was very thankful for the preschool program and was excited and prepared for the school year to start next year. Another success story was given about a head start mom in another county who was impacted by the preschool program as a volunteer and now has enrolled in college to become a teacher. Here in the Cheboygan public schools systems, there were three (3) school success liaisons How this works is that they partner with the public schools systems to provide that extra support for children that are in need from kindergarten all the way up through high school and in many counties were opening up to adult alternative education. This was a very unique program that NEMCSA housed and was the only one in the State of Michigan, which was very successful. NEMCSA was a Community Action Agency and has been around since 1964. NEMCSA's promise to the county and the community was to change people's lives, embody the spirit of hope, improve communities and make America a better place to live. NEMCSA cares about the community and are dedicated to helping people help themselves and help each other. Ms. Whitney commented that she appreciated Commissioner Sangster being on the Board. Commissioner Sangster applauded this group for being 4% under their budget. For more information please visit www.nemcsa.org.

Treasurer Buffy Weldon presented the 2018 Treasurer's Annual Report. The County Treasurer pursuant to the Constitution of Michigan of 1963, Article VII Section 4 there shall be elected for a four-year term, whose duties and powers shall be provided by law. The County Treasurer's Office is the depository for all county funds, by Board resolution and in accordance with Act No. 40, Public Acts of Michigan 1932 and is responsible for the investment of said funds. It is the goal and mission of the Cheboygan County Treasurer's Office to provide professional, informative, courteous assistance to the general public and in particular the collection of taxes,

and account receivables. Key 2018 accomplishments, which included staying within the Budget; continue to contract with an outside firm to have tax rolls for years 1975-1979 scanned, burned to DVD and also microfilmed; received updated tax data regularly from 19 Townships, 2 Villages and the City of Cheboygan, which provides real-time balancing with the local units while having the data available for the public; contract with BS&A to get live tax information online and accept payments; continued agreement with LexisNexis to aid in homestead audit and returned mail; completed PRE Audit and billed denied properties; continue to have direct withdrawal from Taxpayers' bank account for tax payments and process Credit/Debit card, e-checks and ACH payments. Key 2019 Initiatives and Goals, which included continue to contract with an outside firm to have tax rolls for years 1980-1984 scanned, burned to DVD and also microfilmed; research the pros and cons for a Land Bank Authority; update County Fair bookkeeping system to County's BS&A software, be the Host County for the 2020 Foreclosure Auction; continue to establish payment plans for taxpayers to avoid tax foreclosures; continue to look for cost reductions and stay within budget; more awareness for licensing dogs within the County and create a partnership with Local Units to share in Demo Costs. Statistics were given for delinquent real property taxes; miscellaneous receivables; dog licenses sold; recycling surcharges; cash receipt items by bank with the total dollar amount collected of \$60,469,455.50; 2662 cash receipts; tax foreclosures sale proceeds transferred to general fund totaling to date \$1,876,567.01; total withheld from transfer \$458,923.33 and beginning year tax foreclosure fund balance of \$624,990.51.

ADMINISTRATOR'S REPORT – None

OLD BUSINESS – None

NEW BUSINESS

North County Community Mental Health CEO Christine Gebhard presented Resolution 19-11 Supporting the use of local funds for local community mental health services. Currently County local funds paid to NCCMH are sent to the State for match for Prepaid Inpatient Health Plans (PIHP) Medicaid programming and are not available for local community health services. Although these funds are sent for PIHP use, NCCMH and the Counties are not representative of a state designated PIHP. This resolution supports the withholding of local county funding for PIHP for local community mental health services as provided for under the Michigan Constitution and Mental Health Code.

Motion by Commissioner Sangster, seconded by Commissioner Gouine, to adopt

Cheboygan County Resolution No. 19-11
Supporting the Use of Local Funds for Local Community Mental Health Services

WHEREAS, the Cheboygan County Commission having entered into an enabling resolution to create the North Country Community Mental Health Authority pursuant to Section 100 et seq. and Section 205 of the Mental Health Code, 1974 PA 258, as amended (MCL330.1100 et seq; MCL330.1205) with Antrim, Charlevoix, Emmet, Kalkaska and Otsego Counties; and

WHEREAS, North Country Community Mental Health (NCCMH) is a community mental health authority of the counties of Antrim, Charlevoix, Cheboygan, Emmet, Kalkaska and Otsego, organized under the terms of Section 204(a) of the Michigan Mental Health Code (the Code), (MCL330.1204[a]); and

WHEREAS, Section 116(b) of the Code (MCL 330.1116[b]) requires that the Department of Community Health shift primary responsibility for the direct delivery of public mental health services from the state to a community mental health services program whenever the community mental health services program has demonstrated

COMMITTEE OF THE WHOLE – June 25, 2019

a willingness and capacity to provide an adequate and appropriate system of mental health services for the citizens of that service area; and

WHEREAS, NCCMH has demonstrated such willingness and capacity to provide community mental health services for over the past 40 years and is properly certified as a community mental health services program under the terms of Section 232(a) of the Code (MCL330.1232[a]); and

WHEREAS, Section 202(1) of the Code (MCL330.1202[1]) requires that the state shall financially support, in accordance with chapter 3, community mental health services programs that have been established and that are administered according to the provisions of this chapter; and

WHEREAS, there are also established in the state entities known as Prepaid Inpatient Health Plans (PIHPs), which receive Medicaid funds and distribute them to Community Mental Health Services Programs and other Medicaid providers; and

WHEREAS, Appropriations Bill Public Act 207 of 2018, Article X, Part 2 Provisions Concerning Appropriations, General Sections, Behavioral Health Services, Section 928 (1) states, "Each PIHP shall provide, from internal resources, local funds to be used as a bona fide part of the state match required under the Medicaid program in order to increase capitation rates for PIHPs. These funds shall not include either state funds received by a CMHSP for services provided to non-Medicaid recipients or the state matching portion of the Medicaid capitation payments made to a PIHP."; and;

WHEREAS, NCCMH and the counties that it represents are not a state designated PIHP; and

WHEREAS, the county of Cheboygan having a strong desire to keep local funding at the local level to meet the financial liability of the county pursuant to Section 302(1) of the Code (MCL330.1301[1]) and to respond to the behavioral health needs in this county; and so,

NOW THEREFORE BE IT RESOLVED, that the Cheboygan County Commissioners strongly supports the withholding of local Cheboygan County funding from the PIHP for the purposes of increasing the Medicaid capitation rate of the PIHP and strongly supports the use of local county funds for local community mental health services as provided for under the Michigan Constitution and Michigan Mental Health Code; and

BE IT FURTHER RESOLVED, that the Cheboygan County Commissioners strongly urges its State Senate and House of Representatives members to eliminate similar language mentioned above in future State funding appropriations; and

BE IT FURTHER RESOLVED, that copies of this resolution be provided to Governor Gretchen Whitmer, Senator Wayne Schmidt, Representative Sue Allor, Michigan Department of Health and Human Services Director Robert Gordon, Behavioral Health and Developmental Disabilities Administration Deputy Director Dr. George Mellos, and the Michigan Association of Counties.

and authorize the Chair to sign. A roll call vote was taken. Motion carried with 7 yes, 0 no and 0 absent.

Recycling Coordinator Dan O'Henley presented the Recycling Truck Purchase. The County requested sealed bids from companies for a new cab and chassis for recycling operations. The County's existing vehicle was purchased in 2012 and has approximately 230,000 miles on it. The County received bids from five companies as follows: Freightliner Grand Rapids, Michigan \$89,912 option one cab and chassis and \$92,917 option two cab and chassis; Wolverine Freightliner \$87,721 Freightliner cab and chassis; Michigan Kenworth \$99,237 Kenworth Cab and chassis; Diesel Truck Sales \$86,626 Freightliner cab and chassis and Zarembo \$98,897 International cab and chassis. Although the apparent low bid is from Diesel Truck Sales in the amount of \$86,626 for a Freightliner cab with M2 106 chassis, staff recommends the purchase of the Kenworth cab with T-370 chassis in the amount of \$99,237 based on durability/reliability, safety features and location where the vehicle can be serviced. The County requested sealed bids for a Hydraulic Hook Lift Loader system to be installed separately in lieu of a cable hoist

system at a future date. Commissioner Gouine commented that it pays to go with quality and suggested adding a deer guard. Discussion was held on possibly leasing.

Motion by Commissioner Gouine, seconded by Commissioner Newman, to award the Recycling Vehicle bid to Michigan Kenworth for a Kenworth cab and T-370 chassis in the amount of \$99,237; RFP for a deer guard and authorize the Chair to sign the purchase agreement with any necessary budget adjustments. A roll call vote was taken. Motion carried with 7 yes, 0 no and 0 absent.

Administrator Jeff Lawson presented the Waterways Grant Agreement and Resolution #19-12 Harbor and Docks Mooring Construction. The County has been awarded a supplemental \$125,000 grant for the replacement of fuel tanks and addition of piping, sidewalks, landscaping and new floating dock area including fuel service building, fuel dispenser and pump out system.

Motion by Commissioner Sangster, seconded by Commissioner Warfield, to adopt the Waterways Grant Agreement and

**RESOLUTION #19-12
Harbors and Docks Mooring Construction**

Upon a motion made by Commissioner _____, seconded by Commissioner _____ the following Resolution was adopted:

"RESOLVED, that the County of Cheboygan, Michigan, accepts the terms of the Agreement as received from the Michigan Department of Natural Resources, and that the County agrees, but not by way of limitation, as follows:

1. To appropriate the sum of One Hundred Twenty-five Thousand dollars (\$125,000.00) to match the One Hundred Twenty-five Thousand dollars (\$125,000.00) State grant authorized by the Department.
2. To maintain satisfactory financial accounts, documents, and records, and to make them available to the Department for auditing at reasonable times.
3. To construct the facilities and provide the funds, services, and materials as may be necessary to satisfy the terms of the Agreement.
4. To ensure that all premises, buildings, and equipment related procedures comply with all applicable State and Federal regulations.
5. To establish and appoint the County Administrator to regulate the use of the facilities constructed under this Agreement to assure the use thereof by the public on equal and reasonable terms.
6. To enforce all State statutes and local ordinances pertaining to marine safety and to enforce statutes of the State of Michigan within the confines of the County pertaining to the licensing of watercraft. Watercraft not fully complying with the laws of the State of Michigan relative to licensing shall not be permitted to use the facility until full compliance with those laws has been made.
7. To comply with all terms of the Agreement, including all terms not specifically set forth in the foregoing portions of this Resolution."

authorizing the Chair to sign the Resolution-Grant Agreement, any future grant documents and authorize any necessary Budget adjustments. A roll call vote was taken. Motion carried with 7 yes, 0 no and 0 no.

CITIZENS COMMENTS

Christy Stempky commented on the behalf of concerned citizens and wanted to touch base on the topic of the recycling truck. There was a group in Cheboygan who would like to see recycling expanded and eventually brought to the curb for curb side pickup. The group feels it would be in the best interest of the county to keep the old truck running, so that expansion can be looked at for this program. It is their understanding that at the state level, there would be monies available through the EGLE that supports recycling programs as a plan for waste management. By putting a plan in place now, the county can position itself to be at the top for receiving that money once it becomes available. Commissioner Gouine commented that he thought this was a good idea with the extra truck.

BOARD MEMBER COMMENTS - None

Motion by Commissioner Newman, seconded by Commissioner Wallace, to go into closed session at the request of Jeffrey B. Lawson, an employee of the county, and pursuant to Section 8(a) of the Open Meetings Act, being MCL 15.268(a), to consider a periodic personal evaluation on him. A roll call vote was taken. Motion carried with 7 yes, 0 no and 0 absent.

ENTERED INTO CLOSED SESSION AT 10:58 a.m.

RETURNED TO OPEN SESSION AT 11:35 a.m.

Commissioner Wallace presented the County Administrator's Contract Extension. The Board of Commissioners completed evaluation of the County Administrator's performance. The agreement extends the County Administrator's Employment Agreement until July 24, 2021.

Motion by Commissioner Sangster, seconded by Commissioner Gouine, to approve County Administrator's Contract Extension, destroy all Administrator Analysis of Results Compilation of All Evaluator Responses and authorize the Chair to sign. A roll call vote was taken. Motion carried with 7 yes, 0 no and 0 absent.

Administrator Jeff Lawson presented an update on Straits Regional Ride. An employee meeting was held a week in a half ago to go over operational procedures to increase efficiency. SRR is short on employees who were on medical leave or with bus drivers. Until additional drivers can be hired, there is always pressure on over time for drivers. Discuss was held on recruiting retired bus drivers including drivers from other agencies and starting an apprenticeship program.

Motion by Commissioner Gouine seconded by Commissioner Newman to adjourn to the call of the chairperson. Motion carried with 7 yes, 0 no and 0 absent. Meeting adjourned at 11:45 a.m.

Karen L. Brewster
Cheboygan County Clerk/Register

John B. Wallace
Chairperson

**Board of Health Meeting Minutes
May 21, 2019**

The regular meeting of the District No. 4 Health Board was called to order by Chairman Albert LaFleche, May 21, 2019 at 10:00 a.m. The meeting was held in the Conference Room, Thunder Bay Community Health Services, Hillman, Michigan.

ROLL CALL

Present: Alpena County: Adrian, Fournier
 Cheboygan County: Gouine, Newman
 Montmorency County: LaFleche, Peterson
 Presque Isle County: Altman, Gapczynski

Absent:

Excused:

Others Present: Denise Bryan, Judy Greer, Dr. Meyerson
 Karen Nowicki-Compeau, Brenda Hanson,
 Scott Smith

AGENDA CHANGES:

Bryan requests to add a motion on the 2019 Body Art Agreement between DHD2 & DHD4 to the agenda. Motion to approve agenda with this change by Peterson with support by Gouine. Ayes all, motion carried.

MINUTES

April 16, 2019 Health Board Minutes: Motion by Gouine with support by Gapczynski to approve the April 16, 2019 Health Board Minutes as presented. Ayes all, motion carried.

CLAIMS

April 16, 2019 through May 15, 2019: Motion by Gapczynski with support by Peterson to approve the Listing of Claims submitted from April 16, 2019 through May 15, 2019. Roll call vote taken. Ayes all, motion carried.

RECEIVED

JUN 24 2019

CHEBOYGAN CO. CLERK

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Jennard
"N"*

PUBLIC COMMENT

None.

HEALTH DEPARTMENT REPORTS**ADMINISTRATIVE SERVICES DIRECTOR'S REPORT**

Revenue and Expense Report: Greer spoke about the Revenue and Expense Report totaling \$82,587. These are payments that we haven't received yet; outstanding revenue. Greer stated we are at a better place than we were last year at this point.

WIC, Peer Counseling & Family Planning Audit (2017): Greer stated that the 2017 state audit went well, we received the final report with 1 corrective action and 2 recommendations. Our corrective action plan back to them has been accepted.

Family Planning Billing: Greer stated that the rebilling for April 18, 2019 is complete. Adjustments are coming in now.

Child Lead Exposure Elimination Innovation Grant: Greer is pleased that we received notice on this grant for \$76,654. This will give us the opportunity to complete blood lead testing in house instead of sending them out. We are in the process of purchasing four blood lead analyzing machines for each county.

Cost-Based Reimbursement (2017): Greer stated the cost-based reimbursement amount to give back to the state is \$36,118. However, Greer is questioning this number to not be true so she has a call into the state to explain this discrepancy. Awaiting response.

MEDICAL DIRECTOR'S REPORT

Communicable Disease Report: The report for March 1, 2019 through March 31, 2019 was mailed to the Board with the packet for the month. These communicable disease reports are monthly. Dr. Meyerson stated the flu season was rampant this year but hopefully its behind us now. The measles outbreak in Michigan is at 44 cases now with no new cases since mid-April. This outbreak which is the highest since 1994 is coming from travelers visiting foreign countries. Dr. Meyerson encourages people to get the MMR booster shot if they haven't had it or not sure if they've had it in the past.

The Hepatitis A outbreak is over 900 cases in Michigan now but only 3 cases in 2019. This outbreak is centered around adults who are homeless and those with substance abuse disorders. Our outbreak in Michigan is controlled at this time, however, there's many more cases around us in Ohio and Indiana. Stay vigilant, be alert!

PERSONAL HEALTH DIRECTOR'S REPORT

Suspension Lifted for Immunizations of Vaccine for Children Program: Nowicki-Compeau stated that the suspension for an Alpena provider's office has been lifted and they are now able to resume with their immunizations. They were suspended from ordering vaccines due to not meeting local health department and state requirements. Nowicki and Werth are continuing to work with them to ensure they meet the standards and requirements.

Measles Updated on Channel 11 News by Francesca Kutschman: Nowicki-Compeau updated the board that Channel 11 News interviewed one of our nurses, Francesca Kutschman concerning the health issues of measles.

MI THRIVE on Talk of the Town: Nowicki-Compeau stated that she and our Community Connections Secretary were interviewed by Channel 11 News on the MI THRIVE Basic Needs Assessment and will air on May 22, 2019. The community wants to learn more about this program and it's a great opportunity to get the information out to the public.

Harm Reduction Outreach and Cards: Nowicki-Compeau mentioned that Harm Reduction/Prevention Project Outreach cards will be given out to Opioid users. Opioid overdose kits "NARCAN" were received through a grant to hand out to those in need. Our position is to educate users and provide prevention measures to reduce their harm and promote a healthier life style.

Commissioner LaFleche asked Nowicki-Compeau about the Alpena County passing a bill for businesses to dispense and sell medical marijuana in Alpena County. Commissioner Adrian spoke about a meeting last night with the Chamber of Commerce and the bill was passed at that time. Nowicki-Compeau stated our part is to provide education only to individuals and medical providers, and highlight the risk factors. Commissioner Adrian also brought up that a law enforcement officer in Alpena is not happy with the syringe/needle exchange program.

ENVIRONMENTAL HEALTH DIRECTOR'S REPORT

Body Art Agreement with DHD2: Smith explained the Body Art Agreement with DHD2 & DHD4 has been updated and will need the Chairman's signature from DHD4 along with the Health Officer's signature for DHD2.

Public Water Type II: Smith informed the board that all seasonal facilities are starting to open and additional water sampling needs to occur to ensure clean drinking water for the public.

PFAS - CRTC area of concern: Altman questioned Smith on the article in the board packet about the cost of new well in this area. Smith stated that this family's home is located within the CRTC contaminated area. PFAS was found in surrounding drinking water wells, and special drilling techniques needs to be used to drill this well so cross contamination does not

ENVIRONMENTAL HEALTH DIRECTOR'S REPORT cont'd

occur. Bryan approved the permit for this well, however, if sampling comes back contaminated, the well will be shut down and possibly a new well will need to be drilled. The nearest well is approximately ¼ mile away and is a non-detect for PFAS.

Food Program: Altman requested the all food restaurants licensing fees through our Rogers City Office and had to put in a FOIA request and was charged a fee for this information. Our policy supports this process.

ADMINISTRATIVE HEALTH OFFICER'S REPORT

All Staff Meeting: Bryan was very pleased to inform the Board that our All Staff Inservice Meeting was held on April 26, 2019 and our guest speaker, Lindsay Gardner from MSU presented Conflict Resolution to the team was excellent.

DHD4's Annual Report: Bryan stated its DHD4's pleasure to present the Annual Report for 2018 to the Board.

Alpena Building Incident: Bryan stated that on May 1, 2019, the Alpena building was struck by a vehicle driven by an elderly person. This individual allegedly hit the gas instead of the brake causing damage to the outer wall and adjacent entry door. The elderly person is okay and the county is working on bids for reconstruction. The Leadership Team responded quickly. A hot wash meeting was held in the afternoon and another training exercise will be held in June to ensure the team understands roles and responsibilities associated with Emergency Preparedness incidents.

Grievance Filed: Bryan informed the Board that a grievance was filed regarding part time holiday pay for part time employees. Bryan consulted with our attorney who stated our union contract is ambivalent and it needs to be clearer on this issue. Further meetings are being held and Bryan will update the Board in June with responses from these meetings.

Occurrences Report: Bryan stated a HIPAA breach by a staff member was investigated and disciplinary procedures was implemented appropriately.

Advisory Staff Committee Proposed: Bryan proposed to the staff the option to become ambassadors on a newly developed Advisory Staff Committee. The purpose of these meetings is to address and offer suggestions regarding current and proposed projects to the Health Officer and to elevate quality services and become an employer of choice for the region. Meetings will be held quarterly.

ADMINISTRATIVE HEALTH OFFICER'S REPORT cont'd

PFAS Toxicologist Speaker in June: Bryan is inviting a DHHS toxicologist to speak about PFAS to the Board in June.

Body Art Renewal Agreement: Bryan is requesting a motion for the updated Body Art Agreement for DHD2 & DHD4 to be signed by the Board Chairman. This agreement has been in place since 2007.

Three Health Officers to speak at the Northern Alliance: Bryan has been selected as one of three health officers to speak at the National Association of County and City Officials (NACCHO) in July in Orlando, Florida. Bryan will utilize grant monies from DHD2 to pay for the expenses associated with this conference.

OLD BUSINESS:

N/A

NEW BUSINESS

Motions - Policies: Greer submitted a motion to update (11) policies and delete (1) policy. Motion to approve policies dated May 21, 2019 by Adrian with support by Gapczynski. Ayes all, motion carried.

Body Art Agreement: Bryan submitted a motion for the Body Art Agreement for DHD2 & DHD4 to be signed by the Board Chairman. Motion made by Altman for DHD2 to continue the inspections of all body art businesses with support by Adrian. Ayes all, motion carried.

PUBLIC COMMENT

Fournier questioned why her comments in the PFAS article are publicized more than the measles epidemic on the DHD4 facebook account. Bryan assured Fournier and the Board that we will have a management representative be one of the administrators of our facebook account.

ADJOURNMENT:

There being no further business to come before the Board, motion by Altman with support by Gouine to adjourn at 11:38am. Ayes all, motion carried.

Albert LaFleche, Chairman

Carl Altman, Secretary/Treasurer

Brenda Hanson, Recording Secretary

REGULAR CITY COUNCIL MEETING

May 28, 2019

The Regular City Council meeting was called to order by Mayor Bronson in the Council Chambers at City Hall at 7:00 p.m.

Roll Call:

Present: Bronson, Mallory, King, Kwiatkowski, Temple, and Johnston

Absent: Couture

Public Comments:

- Mr. Ray Lofgren commented on the condition of the property near and around the State Street Bridge, the grass is overgrown and looks to be in a state of disrepair. There are also weeds coming out of the grates and dead trees along Main Street. He also noted that there were several commercial operations in residential neighborhoods.
- Ms. Susan Cheli added that the grass at the empty lot where Gold Front was located is very overgrown and there are dead trees along Main Street. She also inquired about the Lincoln Street Bridge being painted this summer.

Approval of Agenda and Receive and File all Communications:

- Councilwoman Johnston moved to approve the Agenda and receive and file all communications, supported by Councilman Temple. Motion carried unanimously.

Approval of Prior Meeting Minutes:

- Councilwoman Johnston moved to approve the Regular City Council Meeting Minutes of May 7, 2019 as presented, supported by Councilwoman Kwiatkowski. Motion carried unanimously.

Communications and Petitions:

- Cheboygan Area Arts Council Presentation by Kathy King Johnston, Executive Director, postponed until June.

Department, Boards and Commission Reports:

- Parks & Recreation Commission Meeting, April 17, 2019
- Historic Resources Commission Meeting, May 6, 2019
- Planning Commission Meeting, May 20, 2019

Resolutions:

- Resolution of Authorization for Risk Reduction Grant Program Application and Local Match.
 - Councilman King moved to authorize the submission of a Risk Reduction Grant Program application through the Michigan Township Participating Plan for \$3,735.00, and a local match of \$1,000.00 to purchase body cameras and docking stations, supported by Councilwoman Kwiatkowski. A roll call vote was taken, motion carried unanimously.

Unfinished Business:

- Consideration to Schedule a Public Hearing for June 11, 2019 for Adoption of the Fiscal Year 2019-20 Operating Budget for all Funds of the City of Cheboygan.
 - Councilman King moved to schedule a Public Hearing for June 25, 2019 for adoption of the Fiscal Year 2019-20 Operating Budget for all Funds of the City of Cheboygan, supported by Councilman Mallory. A roll call vote was taken, motion carried unanimously.

General Business:

- Letter of Resignation from Gerald M. Brown from Cheboygan Fire Department effective May 31, 2019.
 - Councilwoman Johnston moved to accept with regret the resignation of Gerald M. Brown from the Cheboygan Fire Department effective May 31, 2019, supported by Councilwoman Kwiatkowski. Motion carried unanimously.
- Consideration of recommended 2019/2020 Property-Tax Millage Rates for the Bonds and City Operation Requirements.
 - Councilman King moved to approve the recommend property-tax millage rates for the bonds and operation requirements as presented, supported by Councilwoman Johnston. A roll call vote was taken, motion carried unanimously.
- Consideration to schedule a Public Hearing for June 11, 2019 to establish a Special Assessment District in accordance with Public Act 33 of 1951.
 - Councilwoman Johnston moved to schedule a Public Hearing for June 11, 2019 to establish a special assessment district for the purpose of a police and fire protection property tax levy in accordance with Public Act 33 of 1951, supported by Councilman King. A roll call vote was taken, motion carried unanimously.
- Consideration to schedule a Public Hearing for June 11, 2019 to Provide the Estimated Appropriations of the Police and Fire Departments and the Estimated Levy for the Special Assessment District in accordance with Public Act 33 of 1951.
 - Councilwoman Johnston moved to schedule a Public Hearing for June 11, 2019 to provide the estimated appropriations of the police and fire departments and the estimated levy for the special assessment district in accordance with Public Act 33 of 1951, supported by Councilman Mallory. A roll call vote was taken, motion carried unanimously.

City Clerk's and Treasurers Comments:

- Snowplowing Report for Ice Pavilion-2013 through 2019
 - City Clerk/Treasurer Brown reported that the snowplowing for the Ice Pavilion will need to be sent out for bids next fall based on the expense from this year.

City Manager's Report:

- City Manager Eustice reported that the 425 Agreement with Inverness Township is scheduled to be signed on June 13, 2019.

- City Manager Eustice discussed the City of Cheboygan being selected to receive a Business Development and Market Analysis Investor Report on the Industrial Park. The Northern Lakes Economic Alliance applied to the Michigan Economic Development Corporation on behalf of the City to have the study completed. A team from the MEDC is scheduled to be here Wednesday, June 19 and will collect data over the next couple of months.
- The Zoning Board of Appeals will be meeting on Wednesday, June 5th at 7:00 p.m. to review a variance request to build a garage on a property located along Bayview Dr.
- City Manager Eustice discussed painting the Lincoln Ave Bridge. The engineering specs have been received and Rowe Engineering can manage the bid process.

Committee Updates:

- Councilman Mallory discussed the positive feedback and areas for improvement that we received after meeting with the Main Street Board.
- Blight Committee will meet either Thursday, May 30th or Monday, June 3rd.
- Organizational Committee is scheduled to meet June 11th prior to the next Regular Council Meeting.

Messages and Communications from Mayor and Council Members:

- Councilman Mallory requested a tour of the Water and Wasterwater Treatment Plant and Department of Public Works for the entire council to be scheduled.
- Councilman King discussed his concerns regarding the current downsizing of the local editor at the Cheboygan Daily Tribune.
- Councilwoman Kwiatkowski asked if it would be possible to get the property around State Street Bridge cleaned up within the next week.
- Councilman Temple stated that the grass at the old Gold Front property needs to be cut. He also inquired about when the project at the Old Hardware building will start. City Manager Eustice reported that the project should start within the next month, they are in the process of pulling the proper permits.
- Councilwoman Johnston agreed with the other comments regarding the dead trees and overgrown grass issues. She also inquired about the process for checking in with the Department of Public Works and making sure that the critical projects are getting done. Councilwoman Johnston asked about the plans for the burnt out house on 'C' Street. City Manager Eustice reported that the county is in the process of the tax foreclosure and will likely tear the building down.
- Mayor Bronson inquired about the property located north of the County Marina and whether we had heard anything from the State of Michigan. City Manager Eustice responded that the State is still in the process of completing an appraisal. Mayor Bronson also asked about the suggestion made at the Public Forum to have the Council Meetings live streamed. Clerk Treasurer Brown and City Manager Eustice responded that live streaming options had not been researched yet.

Adjournment:

- Meeting adjourned at 8:13 p.m.

Mayor Mark C. Bronson

Clerk/Treasurer Bridget E. Brown

Councilman Brett Mallory

Councilwoman Sara Johnston

Councilman Vaughn Temple

Councilman Nathan H. King

Mayor Pro Tem Nicholas C. Couture

Councilwoman Betty A. Kwiatkowski

Chairman D. Brown called the Regular Meeting of the Cheboygan County Road Commission to order at 8:00 A.M.

Clerk D. Stempky took roll call and a quorum was present.

Pledge of Allegiance was recited

PRESENT: D. Brown, D. Brandt, R. LaHaie, H. Ginop, K. Paquet, Engineer/Manager B. Shank and Clerk D. Stempky

VISITORS: C. Veneros, D. August, M. Laway, S. Redmond, M. Sarrault, F. Cribb, T. Olson, J. Moore, S. Warfield, T. Horrocks, C. Antkoviak, B. Hartwig, C. Hudak R. Keen and G. Bliss.

MOTION by D. Brandt seconded by K. Paquet to approve minutes of last regular meeting of 5/2/2019 as mailed. 5 Years **CARRIED**

MOTION by H. Ginop seconded by R. LaHaie to approve for payment current payroll voucher #19-19-\$74,612.75 and accounts payable voucher #19-20-440,749.37. 5 Years **CARRIED**

MOTION by D. Brandt seconded by K. Paquet to approve agenda as presented. 5 Years **CARRIED**

C. Hudak concerns: Polish Line Road patching taking place and hit a pile of patch material with his semi and trailer and ended up with asphalt all over his rig. Feels the taxpayers should not have to pay for vehicle clean up due to these issues. Board commented the Road Commission is not cleaning vehicles due to our maintenance. The patched needs to be tamped and Management will look at the process to make sure it is performed in the future. Indian Trail Road gets a lot of traffic due to the pits and the residents would like to see a 35 MPH limit put on. Manager commented the State Police does not allow speed limits on gravel roads because conditions change so often, need to drive per conditions. Will look to see if it is possible to place advisories.

Bids were received for Old Mackinaw Road on May 15, 2019 and two bids were received.

MOTION by D. Brandt seconded by K. Paquet to accept all bids for Old Mackinaw Road and award to Rieth Riley in the amount of \$116,754.00. 5 Years **CARRIED**

FMLA request was submitted by A. Blaskowski.

MOTION by K. Paquet seconded by H. Ginop to approve FMLA request of Andy Blaskowski, effective start date of May 16, 2019. 5 Years **CARRIED**

Audit Report received for year end 12/31/2018. Clerk Stempky noted the financial statements are the same as the auditors presented in March. Clerk noted the footnotes regarding the pension and OPEB are included. Pension funding went down a little and OPEB funding level increased. Audit will be placed on the website.

MOTION by R. LaHaie seconded by K. Paquet to accept Audit Report for year ended 12/31/2018 as presented. 5 Years **CARRIED**

MOTION by D. Brandt seconded by H. Ginop to receive and file the following correspondence: Plymouth Beach Association Annual Meeting Minutes of 9/1/2018. 5 Years **CARRIED**

Engineer/Manager Shank Update:

- Total of 4.4 million in projects for Cheboygan County Road, 1.4 million in federal aid, 1.2 million millage and 1.8 million from Township participation. Would like the Board to increase the allocation another

\$100,000 for Local Road Allocation Policy. Clerk and Eng/Mgr feel budget can sustain and feel if Townships want to do projects we should help in any way.

MOTION by D. Brandt seconded by H. Ginop to increase Local Road Allocation Policy an additional \$100,000.00 for 2019. 5 Years **CARRIED**

- Have had the heating/cooling system looked at for the office area. Have received a quote of \$13,500 to upgrade the damper systems that are shot. Marty Sarrault was advised to stick with a Carrier dealer, Temperature Control out of Traverse City. System is 15 years old and needs upgrading.

MOTION by K. Paquet seconded by R. LaHaie to allow Management to have the heating/cooling system upgraded in the office area for a total of \$13,500.00 with Temperature Control. 5 Years **CARRIED**

- Held Pre construction meeting for Mann Road, proposed start date of July 8, with starting on culvert work immediately. This schedule works for Rieth Riley and the other projects in the area they have contracts for.
- 2021 Safety Grant applications are due, Plan on applying for Streamline Systemic projects for \$200,000 which can be utilized for signage, rumble strips on center lines and edge line paint if not present before.
- Oakland County Road is looking to purchase our federal aid money for 2020 at .80 on the dollar. Our \$613 federal aid would amount to \$490. Still reviewing the S. River Road project from Orchard Beach Road to Wiley to see if feasible to sell. Will keep Board updated as more information is available.

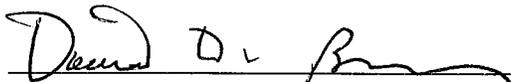
Foremen Update:

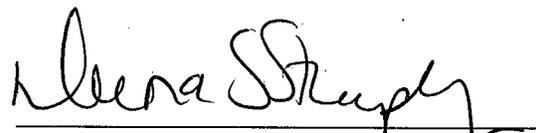
D. August-Small mowers have been out to tackle the small brush. Replaced the culvert on Wauban Road entrance at S. Straits Hwy and did some ditching as well. Ford Road and Morrow Road have beaver issues that have been taking care of. Grading and patching. Will be adding gravel to shoulders on E. Mullett Lake Road.

S. Redmond-Brushing, patching, grading, hauling gravel for Beaugrand Township and servicing trucks.

K. Paquet-attended Straits Area Council Meeting where funding was discussed and Northern Counties want new money to go through the formula and Southern Counties would prefer not using the formula. Suggested the Board contact Mullett Township regarding transferring jurisdiction of Woodruff St. access site, feel if the Township does not want the site then we should not allow the dock in the ROW. Would like a letter sent to Mullett Township and effective for next year dock placement if they choose to not take over the site.

Chairman D. Brown adjourned the regular meeting at 9:05 A.M. being no further business to come before the Board.


David D. Brown, Chairman


Dana S. Stempky, Clerk

Chairman D. Brown called the Regular Meeting of the Cheboygan County Road Commission to order at 8:00 A.M.

Clerk D. Stempky took roll call and a quorum was present.

Pledge of Allegiance was recited

PRESENT: D. Brown, D. Brandt, R. LaHaie, H. Ginop, K. Paquet, Engineer/Manager B. Shank and Clerk D. Stempky

VISITORS: F. Cribb, D. August, S. Redmond, C. Veneros, J. Moore, B. Hartwig, M. Ridley, G. Archambo, T. Horrocks, C. Antkoviak and S. Warfield

MOTION by K. Paquet seconded by H. Ginop to approve minutes of last regular meeting of 5/16/2019 as mailed. 5 Yeas **CARRIED**

MOTION by D. Brandt seconded by R. LaHaie to approve for payment current payroll voucher #19-21-\$76,194.25 and #19-22-\$78,831.42 and accounts payable voucher #19-23-\$213,776.97. 5 Yeas **CARRIED**

MOTION by R. LaHaie seconded by K. Paquet to approve agenda with the addition of New Business #6-Sign contract for Non-Motorized Trail-Burt Township. 5 Yeas **CARRIED**

M. Ridley-Tuscarora Township, Club Road-Requesting the Board consider contributing an additional \$25,000 for a total of \$50,000 under the local road allocation policy. Presented breakdown for the property owners assessment without the additional request as well the original estimate per the \$25,000 CCRC contributes with Local Allocation Policy. Board feels they want the road completed as much as the Township, but if an additional contribution was granted, that would set a precedence for other Townships.

Eng/Mgr Shank presented proposed brush control information from Dalton's Chemical Vegetation Control. Looking at Riggsville, Levering, VFW and Townline Road at a cost of just over \$11,000. Board feels to proceed as planned to see how it works.

MCRCSIP Workshop and Annual Meeting July 17, 2019 at Soaring Eagle, Mt. Pleasant. Shank and Paquet will be attending the Workshop.

Engineering Reimbursement in the amount of \$10,000 presented.

MOTION by K. Paquet seconded by D. Brandt to approve Engineering Reimbursement in the amount of \$10,000.00 for the period July 1, 2018 through June 30, 2019, per Sec. 12 (2) of ACT 51 as amended and authorize Clerk Stempky and Commissioners: Brown, Brandt, LaHaie, Ginop and Paquet to sign the same. 5 Yeas **CARRIED**

MCRCSIP 2019 Board of Directors Election Ballot.

MOTION by K. Paquet seconded by D. Brandt to vote for Dorothy Pohl, Ionia, for At Large Position for a three-year term, MCRCSIP Board of Directors. 5 Yeas **CARRIED**

MOTION by D. Brandt seconded by K. Paquet to approve and sign contract for Non-Motorized Trail Phase II, Contract 19-5280, Control Section TAL 16000, Job Number 200053CON and Location W. Burt Lake Road to Roberts Road, Burt Township and authorize Chairman Brown and Engineer/Manager Shank to sign the same. 5 Years **CARRIED**

MOTION by H. Ginop seconded by R. LaHaie to receive and file the following correspondence: Township Meeting Minutes: Mackinaw 5/21/19, Tuscarora 5/7/19, Mullett 5/7/19, Munro 3/12/19 and 4/9/19, Inverness 4/2/19, 4/29/19, 5/7/19 and 5/13/19, Grant 3/12/19 and 4/9/19, Burt 5/2/19, Benton 4/2/19, Aloha 4/8/19, Koehler 4/8/19 and State Maintenance May 2019. 5 Years **CARRIED**

B. Shank attended DDA Informational Meeting 5/20/19, Tuscarora Township for Street scape project. M. Ridley updated Board on progress with street scape project. Township was awarded \$381,000 TAP grant, some cash on hand and the balance 1.4 million loan to complete. The power poles will be removed from the east side of the road and run conduit under the road to the west side. Project will be started in 2020 but not sure if early spring or later summer.

B. Shank update:

- Would like to start thinking about bidding out three (3) tandem trucks and fit out for 2020 and 2021 delivery. Current wait time from order date is 12-18 months. Look at financing trucks in 2020 and having two loans and paying for fit out in 2021. Pickups are the next need and would like to replace the two Foremen trucks that carry the front plows with 1 ton pickups.
- Would like to sell the 1988 Ford tractor and boom mower while it still has value on the auction site. Board feels Management can make that decision.
- Will be attending County Board of Commissioners meeting June 11, 2019 at 9:30 A.M., to give an update on funding and projects.
- Grade inspection June 11, 2019 for Gainor Bridge project.

T. Horrocks-Construction update:

- E. Mullett Lake Road, starting Friday, June 7, 2019, during reconstruction road will be open to traffic. Project has a June 30 completion date.
- Mann Road proposed start date July 8
- Needles and Stafford should be started in the next two weeks
- Been updating Facebook page at least weekly

Foreman Updates:

D. August-small brushing completed and will be starting to mow shortly; patching with both units, new laborer started and working well, pulled shoulders on most roads with Nunda getting brine mid week, Pike Street drainage completed and culverts opened up on Ford, Webb and Osmun Roads.

S. Redmond-Long Lake Road has been fixed and ready, patching, graveled Grant, Benton and Aloha Townships, working on shoulders on the primary roads.

B. Hartwig-Douglas Lake Improvement Association, gave update on the groups wants. Thanked the Road Commission Cheboygan crew for help at the Douglas Lake Boat access when needed. Hoping in the future a project can be completed at the site with the help of DLB association, Township and CCRC.

G. Archambo-Grant Township-Thank you to Cheboygan Crew for getting the roads prepped for brine. There was a short window of opportunity and they were able to get the roads prepped and ready.

Chairman Brown recessed regular meeting at 9:05 A.M. before going into closed sessions for Supervisory Contract discussion and Engineer/Manager Shank's 6-month Evaluation.

Return to open session at 9:10 A.M.

MOTION by K. Paquet seconded by H. Ginop to go into closed session at 9:10 A.M. to discuss Supervisor Contract ratification. Roll call: LaHaie-yes, Ginop-yes, Brandt-yes, Paquet-yes, Brown-yes
CARRIED

Return to open session at 9:20 A.M.

MOTION by H. Ginop seconded by D. Brandt to return to open session at 9:20 A.M. Roll call: Ginop-yes, Brandt-yes, Paquet-yes, LaHaie-yes, Brown-yes
CARRIED

MOTION by D. Brandt seconded by K., Paquet to ratify Supervisory Contact, effective June 1, 2019 to May 31, 2025, as presented based on proper signatures from the Supervisors and Union Representative and authorize Engineer/Manger Shank, Chairman Brown and Clerk D. Stempky to sign the same. 5 Yeas
CARRIED

Engineer/Manager Shank requesting closed session for 6-month evaluation.

MOTION by D. Brandt seconded by R. LaHaie to go into closed session per request of Engineer/Manager Shank for 6-month evaluation at 9:20 A.M. Roll call: Brandt-yes, Paquet-yes, LaHaie-yes, Ginop-yes, Brown-yes
CARRIED

Return to open session at 9:50 A.M.

MOTION by K, Paquet seconded by D. Brandt to return to open session at 9:50 A.M. Roll call: Paquet-yes, LaHaie-yes, Ginop-yes, Brandt-yes, Brown-yes
CARRIED

MOTION by D. Brandt seconded by R. LaHaie to adjourn regular meeting at 9:50 A.M. being no further business to come before the Board. 5 Yeas
CARRIED



David D. Brown, Chairman



Dana S. Stempky, Clerk



**CHEBOYGAN COUNTY BOARD OF COMMISSIONERS
BOARD APPOINTMENTS & PROCEDURES
May 1, 2019**

The meeting was called to order at 9:30 a.m. in the Commissioners Room by Committee Chair Richard Sangster.

PRESENT: Commissioner Richard Sangster, Commissioner Cal Gouine, Commissioner Roberta Matelski, Marcia Rocheleau, Charles Brew, Gary Painter, Kevin Van Gordon, Mark Chimner, John Simmons, Edward Delana and County Clerk Register Karen L. Brewster.

CITIZENS COMMENTS - None

Motion by Commissioner Gouine, seconded by Commissioner Matelski, to approve the agenda and the minutes of March 4, 2019 as presented. Motion carried.

OLD BUSINESS – None

Cheboygan County Airport Authority

Commissioner Sangster stated that two people have shown interest for this committee, however, there was only one opening. The two applicants, Kevin Van Gordon and Gary Painter were present and gave a snap shot of their experiences and background. Discussion was held on the expiration of other Board members at the end of the year, lack of attendance of Board members and Board term.

Motion by Commissioner Matelski, seconded by Commissioner Gouine, to recommend to the full Board to appoint Kevin Van Gordon to the Cheboygan County Airport Authority. Motion carried.

Motion by Commissioner Sangster, seconded by Commissioner Gouine to recommend to the full Board that a 3-year term for Kevin Van Gordon on the Airport Authority Board commencing on May 14, 2019 through December 31, 2022. Motion carried.

Cheboygan County Planning Commission

Commissioner Sangster stated that two people have shown interest in this committee who were applicant Edward Delana and John Simmons. Applicant John Simmons addressed the Board. Discussion was held on the two applicants and term.

Motion by Commissioner Sangster, seconded by Commissioner Matelski, to recommend to the full Board to appoint Edward Delana to the Cheboygan County Planning Commission to replace Stephen Churchill commencing on May 14, 2019 through December 15, 2019. Motion carried.

COMMITTEE MATTERS FOR DISCUSSION - None

Motion by Commissioner Gouine, seconded by Commissioner Matelski, to adjourn. Meeting adjourned at 9:58 a.m.

Karen L. Brewster, County Clerk Register

CHEBOYGAN COUNTY ZONING BOARD OF APPEALS MEETING & PUBLIC HEARING
WEDNESDAY, DECEMBER 26, 2018 AT 7:00PM
ROOM 135 – COMMISSIONER’S ROOM - CHEBOYGAN COUNTY BUILDING

Members Present: Charles Freese, Ralph Hemmer, John Moore, Nini Sherwood, John Thompson

Members Absent: None

Others Present: Carl Muscott, Russell Crawford, Cheryl Crawford

The meeting was called to order by Chairperson Freese at 7:00pm.

PLEDGE OF ALLEGIANCE

Chairperson Freese led the Pledge of Allegiance.

APPROVAL OF AGENDA

The agenda was presented. **Motion** by Mr. Moore, seconded by Ms. Sherwood, to accept the agenda as submitted. Motion carried unanimously.

APPROVAL OF MINUTES

Minutes from the September 26, 2018 Zoning Board of Appeals meeting were presented. Ms. Sherwood stated a comma should be inserted after the word “end” in item 8 on page 2. Mr. Freese referred to the seventh line on page 2 and stated that it should read “if it serves”. Mr. Freese stated the thirteenth line should be corrected to read “the first two sentences of” rather than “the first sentence”. Mr. Freese stated the fourteenth through the sixteenth lines should be within quotation marks. Mr. Freese referred to item 5 on page 2 and stated that “600” should be “660”. Mr. Freese referred to item 13 on page 2 and stated that the last line should be changed to “uses within the right of way”. Mr. Freese referred to the second line of page 32 and stated that it should read “from and/or to” rather than “from and to”. **Motion** by Mr. Moore, seconded by Mr. Hemmer, to approve the minutes as amended. Motion carried unanimously.

PUBLIC HEARING & ACTION ON REQUESTS

Zoning Board of Appeals Interpretation - A request for an interpretation from the Zoning Administrator to determine if the term “altered” in Section 22.1 of the Zoning Ordinance (Nonconforming Uses, Structures) does not prohibit the addition of property to increase the size of an otherwise nonconforming lot of record that is nonconforming solely due to the minimum lot size requirement as provided for in the Zoning Ordinance.

Mr. Turisk reviewed the staff report on the interpretation. Mr. Moore stated that actions which bring a nonconformity closer into conformity should be allowed. Mr. Thompson stated that the term altered is superfluous in reference to the term nonconformity.

Mr. Freese stated the question proposed is in regard to the meaning of the term “altered” in Article 22. The term “altered” is synonymous with the term “changed” and changed could be either in the positive or negative, good or bad. The term when utilized in the context of Article 22 is applied to nonconforming uses, structures or lots of record. The Zoning Board of Appeals has consistently regarded any alteration of a nonconformity which results in a “lessening” or “reduction” of a nonconformity as a factor which supports granting of a variance as long as it does not result in creating another nonconforming feature or in increase in an already existing nonconforming feature, e.g. a dwelling of less than 250sf has been allowed to expand even though it still remains less than 750sf, a dwelling nonconforming due to the front setback has been allowed to expand to the rear, a waterfront lot nonconforming due to waterfront width has been allowed to split into a waterfront lot with the existing water frontage and a non-waterfront lot when bot met the minimum square footage. The same reasoning would hold that a nonconforming lot due to square footage could be increased in size through purchase of additional square footage from an adjacent parcel as long as the parcel from which the property is purchased remains in conformity with the regulation.

Motion by Mr. Freese, seconded by Mr. Moore, to find that: an alteration or change is allowable under the provisions of Article 22 as long as any such alteration or change results in a lessening or diminution of the factor which creates the nonconformity and additionally any such alteration or change cannot create or increase the degree of nonconformity of any other factor. Motion carried unanimously.

Motion by Mr. Freese, seconded by Mr. Moore, to recommend to the Planning Commission that Article 22 is revised to more explicitly express these findings. Additionally, Article 22.3 is illegal as written without including a requirement that the property owner clearly expresses an intent to abandon the nonconforming use. Motion carried unanimously.

UNFINISHED BUSINESS

No comments.

NEW BUSINESS

Motion by Mr. Hemmer, seconded by Mr. Moore, to change the December 25, 2019 meeting date to December 26, 2019 and the 2019 Zoning Board of Appeals calendar was accepted with no other changes. Motion carried unanimously.

ZBA COMMENTS

Ms. Sherwood stated that the Citizen Planner program she had attended had covered the preparation of meeting minutes and she was impressed with the fact that our minutes were prepared correctly. Ms. Sherwood stated that this training also indicated that it was not the responsibility of the Zoning Board of Appeals to assist applicants in finding ways to circumvent the zoning regulations in order to grant a variance. Mr. Freese stated that the Zoning Board of Appeals should look at the requirements for granting a variance and the facts and materials provided by the applicant in support of his request and if they can be fairly judged to support the request it should be granted. The granting of the variance with conditions which ensure its compliance with regulatory requirements is acceptable. Ms. Sherwood asked whether appointing alternate Zoning Board of Appeals members might be desirable. Mr. Freese indicated the Zoning Board of Appeals had considered this in the past but it had been decided not to take this course of action since an alternate would have to be prepared in advance in order to substitute for the absent member including visiting the site of any proposed variance. This would preclude substitution of any member with a sudden unforeseen reason for missing a meeting. This is the usual reason for a member's absence.

PUBLIC COMMENTS

Mr. Muscott thanked the Zoning Board of Appeals for their service. He then questioned how alteration of a nonconforming use could result in a lessening of the nonconformity. Mr. Freese explained that when an applicant proposes a use on a nonconforming parcel that is more restrictive than the existing nonconforming use, the more restrictive use would be allowed and the less restrictive use could never again be allowed. Mr. Muscott questioned whether regulations could be loosened to allow larger signs for commercial businesses such as the Meijer store. Mr. Moore stated this issue had come up in the past and that the Zoning Board of Appeals had proposed changes to the regulation to the Planning Commission and that in fact the regulation had been relaxed to allow larger wall signs of businesses located at a large distance from the adjacent road on which the parcel is located. This had been as a result of Moran Iron Works requesting a larger sign.

ADJOURN

Motion by Mr. Hemmer to adjourn. Motion carried unanimously. Meeting adjourned at 7:45pm.

John Thompson, Secretary

PERIOD ENDING 05/31/2019

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	END BALANCE	YTD BALANCE	2019		YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BGDG
		12/31/2018	05/31/2018	ORIGINAL BUDGET	2019 AMENDED BUDGET		MONTH 05/31/19		
Fund 101 - GENERAL COUNTY									
Revenues									
101-400-401.00	CURRENT TAX	8,141,454.58	463,896.57	8,223,681.00	8,223,681.00	440,024.51	5,015.91	7,783,656.49	5.35
101-400-401.02	CONTRIBUTION FROM RESTRICTED F	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-400-401.03	CURRENT TAX INTEREST	31,860.64	31,860.64	35,760.00	35,760.00	29,861.06	0.00	5,898.94	83.50
101-400-401.05	PROBATE BOND FEE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-400-404.00	CONVENTION & TOURISM TAX	69,788.46	15,223.00	70,000.00	70,000.00	19,542.50	19,542.50	50,457.50	27.92
101-400-417.00	UNPAID PERSONAL PROPERTY TAX	3,219.29	1,879.18	5,254.00	5,254.00	118.69	0.00	5,135.31	2.26
101-400-424.00	COMMERCIAL FOREST RESERVE	188.72	0.00	165.00	165.00	0.00	0.00	165.00	0.00
101-400-425.00	SWAMP TAX REFUND	365,880.67	0.00	357,289.00	357,289.00	0.00	0.00	357,289.00	0.00
101-400-428.06	OVERSIGHT FEE/COUNTY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-400-441.00	LOCAL COMMUNITY STABILIZATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-400-452.00	LICENSES & PERMITS-BUSINESS	873.00	385.00	1,100.00	1,100.00	323.50	133.00	776.50	29.41
101-400-476.00	SOIL SEDIMENTATION	17,405.00	4,975.00	12,650.00	12,650.00	4,310.00	2,140.00	8,340.00	34.07
101-400-477.00	LIC & PERMITS-NON-BUSINESS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-400-478.00	DOG LICENSES	1,535.00	1,175.00	1,300.00	1,300.00	1,380.00	185.00	(80.00)	106.15
101-400-478.01	CO MARRIAGE LIC FEE	1,375.00	375.00	1,600.00	1,600.00	145.00	40.00	1,455.00	9.06
101-400-479.01	ZONING PERMITS	28,595.93	10,211.06	28,000.00	28,000.00	8,571.26	3,676.06	19,428.74	30.61
101-400-479.02	SP ZONING MTG	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-400-501.01	BULLETPROOF VEST PARTNERSHIP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-400-501.03	ENFORCEMENT ZONE GRANT	8,002.00	755.00	0.00	0.00	0.00	0.00	0.00	0.00
101-400-502.01	JAIL TECH UPGRADE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-400-507.00	CO-OP REIMB-PROS ATTY/ADC	63,705.80	24,464.46	66,446.00	66,446.00	26,999.86	6,404.59	39,446.14	40.63
101-400-507.01	PROS ATTY VICTIMS RIGHTS	53,834.58	12,704.18	60,615.00	60,328.74	12,554.46	0.00	47,774.28	20.81
101-400-507.02	WELFARE FRAUD	337.50	337.50	500.00	500.00	1,271.25	0.00	(771.25)	254.25
101-400-507.03	CSPA STATE SUPPL PYT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-400-508.00	WOMEN'S RESOURCE GRANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-400-510.00	STONEGARDEN GRANT	27,969.68	14,223.63	50,000.00	50,000.00	24,888.57	15,418.52	25,111.43	49.78
101-400-512.00	U.S. DEPARTMENT OF JUSTICE GRA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-400-513.00	US DEPT OF AGRICULTURE GRANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-400-514.01	MARINE SAFETY EQUIPMENT - FEDE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-400-527.00	BRYNE GRANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-400-532.00	CONSTRUCTION CODE ADMIN	46,729.00	0.00	53,568.00	53,568.00	0.00	0.00	53,568.00	0.00
101-400-533.00	HOUSING ADMIN	3,066.58	0.00	5,400.00	5,400.00	0.00	0.00	5,400.00	0.00
101-400-535.00	JUVENILE ACCOUNTABILITY GRANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-400-540.00	COURT EQUITY FUND	120,133.00	40,988.00	112,585.00	112,585.00	42,033.00	24,848.00	70,552.00	37.33
101-400-541.00	PROBATE JUDGES' SALARY	109,973.34	49,916.87	102,745.00	102,745.00	51,380.81	0.00	51,364.19	50.01
101-400-541.01	PROBATE STAND/PAYMT	45,724.00	22,862.00	45,724.00	45,724.00	22,862.00	0.00	22,862.00	50.00
101-400-541.02	CIRCUIT STAND/PAYMT	45,724.00	22,862.00	45,724.00	45,724.00	21,649.60	0.00	24,074.40	47.35
101-400-541.03	DISTRICT STAND/PAYMT	36,579.20	18,289.60	36,579.00	36,579.00	18,289.60	0.00	18,289.40	50.00
101-400-542.00	ORV ENFORCEMENT GRANT	14,795.53	0.00	18,000.00	18,000.00	0.00	0.00	18,000.00	0.00
101-400-543.00	SECONDARY RD PATROL/GRANT	45,806.69	16,639.40	42,225.00	42,225.00	19,267.90	0.00	22,957.10	45.63
101-400-543.04	M.M.R.M.A GRANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-400-544.00	MARINE SAFETY PROGRAM	46,900.00	0.00	49,700.00	49,700.00	0.00	0.00	49,700.00	0.00
101-400-544.01	SNO-MOBILE SAFETY/PROGRAM	6,000.00	6,000.00	6,000.00	6,000.00	0.00	0.00	6,000.00	0.00
101-400-545.01	CASEFLOW ASSIST GRANT/DIST	8,536.58	8,536.58	10,000.00	10,000.00	7,528.79	7,528.79	2,471.21	75.29
101-400-545.02	CASEFLOW ASST GRANT/CIR CT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-400-554.00	STATE GRANT	13,426.98	0.00	0.00	6,113.00	0.00	0.00	6,113.00	0.00
101-400-560.00	COUNTY JUVENILE OFFICER GRANT	27,317.04	6,829.26	27,317.00	27,317.00	6,829.26	0.00	20,487.74	25.00
101-400-569.05	L.E.P.C.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-400-570.00	CIGARETTE TAX	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-400-572.00	STATE GRANT - MSHDA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-400-573.00	LOCAL COMMUNITY STABILIZATION	28,663.45	2,954.41	7,840.00	7,840.00	7,839.77	0.00	0.23	100.00
101-400-574.00	STATE REVENUE SHARING	462,591.07	277,556.00	465,270.00	465,270.00	279,340.00	0.00	185,930.00	60.04
101-400-574.01	REVENUE SHARING - COUNTY INCEN	112,846.64	75,232.00	112,847.00	112,847.00	75,232.00	0.00	37,615.00	66.67
101-400-575.00	TWP LIQUOR LICENSE	770.00	0.00	770.00	770.00	0.00	0.00	770.00	0.00

PERIOD ENDING 05/31/2019

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	END BALANCE	YTD BALANCE	2019		YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BGDG
		12/31/2018	05/31/2018	ORIGINAL BUDGET	2019 AMENDED BUDGET		MONTH 05/31/19		
Fund 101 - GENERAL COUNTY									
Revenues									
101-400-580.01	CONTRIB FROM OTHER UNITS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-400-581.00	REV FROM OTHER COUNTIES	58,041.35	22,990.17	61,759.00	61,759.00	26,290.22	6,882.18	35,468.78	42.57
101-400-582.00	SHERIFF LOCAL GRANTS	2,300.00	1,500.00	1,800.00	3,250.00	1,450.00	700.00	1,800.00	44.62
101-400-583.00	LOCAL GRANTS	400.00	257.29	400.00	400.00	0.00	(400.00)	400.00	0.00
101-400-601.00	CIR CRT COSTS	51,360.58	21,901.21	50,000.00	50,000.00	21,664.52	2,615.70	28,335.48	43.33
101-400-601.01	ATTY FEE REIMB/CIRCUIT	30,548.81	15,273.81	31,000.00	31,000.00	15,942.98	2,261.00	15,057.02	51.43
101-400-601.10	CIR CT GARNISHMENT	540.00	60.00	550.00	550.00	60.00	30.00	490.00	10.91
101-400-602.00	CONTEMPT OF COURT FEE PROBATE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-400-603.00	DISTRICT CRT COSTS	384,182.60	148,063.50	390,000.00	390,000.00	138,687.05	27,892.53	251,312.95	35.56
101-400-603.01	PROBATE CRT COSTS	635.00	420.00	1,000.00	1,000.00	450.00	0.00	550.00	45.00
101-400-603.11	SMOKING FEES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-400-607.02	CTY GENERAL FILING FEE	5,103.00	2,046.00	5,250.00	5,250.00	2,103.00	460.00	3,147.00	40.06
101-400-607.03	LATE FEE PRISONER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-400-607.04	CHARGE FOR SERVICE	171,143.83	19,732.97	117,000.00	117,000.00	13,279.63	4,365.53	103,720.37	11.35
101-400-607.14	CHARGE FOR SERVICE - COURT SPE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-400-608.01	MOTION FEE COUNTY	1,905.00	735.00	3,000.00	3,000.00	860.00	140.00	2,140.00	28.67
101-400-608.02	COUNTY APPEAL FEE	112.00	87.00	200.00	200.00	31.00	0.00	169.00	15.50
101-400-610.00	JURY FEE CIR CT	1,355.00	350.00	1,600.00	1,600.00	400.00	85.00	1,200.00	25.00
101-400-612.00	TUSCARORA TWP ORDINANCE FEE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-400-612.01	GIS	2,706.10	891.10	1,400.00	1,400.00	115.00	100.00	1,285.00	8.21
101-400-613.00	DIST CRT/CIVIL FEES	55,874.25	14,399.50	45,000.00	45,000.00	16,423.50	3,242.50	28,576.50	36.50
101-400-613.10	COUNTY REMONUMENTATION	349.44	124.56	300.00	300.00	132.42	32.04	167.58	44.14
101-400-614.00	VIOLATION CLEARANCE RECORD	3,112.00	1,153.33	3,000.00	3,000.00	1,305.00	210.00	1,695.00	43.50
101-400-615.00	DIST CRT/BOND COSTS & FEES	2,290.00	1,020.00	5,000.00	5,000.00	890.00	300.00	4,110.00	17.80
101-400-617.00	PROBATE CRT - FEES	10.00	10.00	0.00	0.00	0.00	0.00	0.00	0.00
101-400-617.01	CERTIFIED FEES	1,159.00	454.00	1,400.00	1,400.00	419.00	65.00	981.00	29.93
101-400-617.02	MARRIAGE CEREMONIES	80.00	28.00	100.00	100.00	4.00	0.00	96.00	4.00
101-400-617.03	JURY FEE DEMAND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-400-617.06	WILLS/SAFE KEEPING	200.00	100.00	200.00	200.00	125.00	25.00	75.00	62.50
101-400-617.07	INVENTORY FEE	8,617.62	3,647.29	6,700.00	6,700.00	6,110.03	1,150.93	589.97	91.19
101-400-617.08	PROBATE CRT/DEPOSIT BOXES	10.00	10.00	20.00	20.00	20.00	0.00	0.00	100.00
101-400-617.10	PROBATE CRT-MOT/PET/ACCT/OB	1,320.00	430.00	1,400.00	1,400.00	880.00	170.00	520.00	62.86
101-400-618.00	CO TREAS-CURRENT SERVICES	1,852.50	1,843.50	2,500.00	2,500.00	1,532.50	1,528.50	967.50	61.30
101-400-618.01	VETERAN'S FEES - ID CARDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-400-618.02	REGISTER OF DEEDS TAX CERTIFIC	6,345.00	2,115.00	4,800.00	4,800.00	2,185.00	605.00	2,615.00	45.52
101-400-619.00	CO CLERK/CURRENT SERVICES	22,189.00	9,204.00	21,500.00	21,500.00	9,929.00	1,469.00	11,571.00	46.18
101-400-619.01	PASSPORT FEES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-400-619.02	CREMATION FEE	1,350.00	550.00	1,000.00	1,000.00	560.00	70.00	440.00	56.00
101-400-619.03	SUBPOENA FEE	0.00	0.00	0.00	0.00	15.00	0.00	(15.00)	100.00
101-400-619.04	CRIME VICTIM ADMIN FEES	1,543.31	556.90	1,700.00	1,700.00	682.36	126.42	1,017.64	40.14
101-400-619.05	STATE FORENSIC ADMIN FEE	33.69	2.38	0.00	0.00	6.20	0.00	(6.20)	100.00
101-400-619.06	NOTARY FEES	488.00	176.00	300.00	300.00	176.00	64.00	124.00	58.67
101-400-620.00	REGISTER OF DEEDS FEES	324,999.82	114,350.85	250,000.00	250,000.00	123,008.78	32,141.45	126,991.22	49.20
101-400-622.00	C.C.F. COLLECTION FEE	2,630.10	1,579.44	2,400.00	2,400.00	860.23	203.31	1,539.77	35.84
101-400-622.01	25% ATTY FEES REIMB	425.75	262.50	500.00	500.00	233.69	37.50	266.31	46.74
101-400-622.02	ATTY FEE REIMB/PROBATE	1,277.25	787.50	1,200.00	1,200.00	1,041.06	262.50	158.94	86.76
101-400-625.00	DNA COLLECTION	430.20	202.20	100.00	100.00	252.50	18.70	(152.50)	252.50
101-400-625.01	SEX OFFENDER REGISTRATION	3,220.00	2,440.00	3,300.00	3,300.00	2,040.00	100.00	1,260.00	61.82
101-400-625.25	DNA COLLECTION - SHERIFF	1,075.50	505.50	400.00	400.00	631.25	46.75	(231.25)	157.81
101-400-625.36	DNA COLLECTION - DISTRICT COUR	0.00	0.00	100.00	100.00	0.00	0.00	100.00	0.00
101-400-628.02	BOAT LIVERY INSPECTIONS	12.00	0.00	50.00	50.00	24.00	24.00	26.00	48.00
101-400-628.03	PRISONER BOARD	41,150.02	11,000.54	45,000.00	45,000.00	13,878.41	1,800.99	31,121.59	30.84
101-400-628.04	PRISONER MEDICAL	3,880.79	1,905.88	3,500.00	3,500.00	1,802.37	331.61	1,697.63	51.50
101-400-628.05	ACCIDENT REPORT FEES	818.00	6,198.47	700.00	700.00	373.00	187.00	327.00	53.29

PERIOD ENDING 05/31/2019

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GL NUMBER	DESCRIPTION	END BALANCE	YTD BALANCE	2019		YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BGDG
		12/31/2018	05/31/2018	ORIGINAL BUDGET	2019 AMENDED BUDGET		MONTH 05/31/19		
Fund 101 - GENERAL COUNTY									
Revenues									
101-400-628.07	DOC/TRANSPORT REIMB	4,167.34	2,045.76	2,500.00	2,500.00	1,245.41	253.40	1,254.59	49.82
101-400-628.08	WORK RELEASE	32,838.82	15,073.20	30,000.00	30,000.00	7,701.04	1,445.00	22,298.96	25.67
101-400-628.09	PRISONER BOARD-OUT COUNTY	0.00	0.00	500.00	500.00	0.00	0.00	500.00	0.00
101-400-628.10	DIVERTED FELONS-LOC REIMBURSE	21,610.00	6,345.00	20,000.00	20,000.00	10,155.00	3,720.00	9,845.00	50.78
101-400-628.12	PRISONER TRANSPORT REIMBURSE	50.00	50.00	500.00	500.00	0.00	0.00	500.00	0.00
101-400-628.13	MEDICAL REIMBURSE-OUT COUNTY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-400-628.14	FINDERS FEE SS JAIL	8,500.00	4,600.00	8,000.00	8,000.00	3,400.00	1,400.00	4,600.00	42.50
101-400-628.16	PRE-EMPLOYMENT FINGERPRINTS	120.00	80.00	200.00	200.00	10.00	0.00	190.00	5.00
101-400-628.17	CCW FINGERPRINT FEE	3,840.00	1,980.00	4,000.00	4,000.00	1,185.00	165.00	2,815.00	29.63
101-400-628.18	DRUNK DRIVERS ASSESSMENT	3,435.00	1,037.00	3,000.00	3,000.00	2,400.00	250.00	600.00	80.00
101-400-628.19	TETHER FEES	(260.00)	0.00	0.00	0.00	390.00	0.00	(390.00)	100.00
101-400-628.20	SOBER LINK FEES	260.00	0.00	3,360.00	3,360.00	740.00	60.00	2,620.00	22.02
101-400-630.00	OTHER REVENUE	169.75	24.50	50.00	50.00	192.14	0.00	(142.14)	384.28
101-400-630.03	SALE BOOK	90.00	0.00	100.00	100.00	0.00	0.00	100.00	0.00
101-400-632.00	ADMIN/CRIME VIC RIGHTS ASST	79.99	28.49	0.00	0.00	36.00	7.50	(36.00)	100.00
101-400-633.00	TAX RECORDS SEARCH FEE	2,148.61	1,097.41	1,800.00	1,800.00	1,092.80	0.00	707.20	60.71
101-400-636.00	SD EMPLOYEE MEAL CARD REVENUE	0.00	0.00	0.00	0.00	21.00	0.00	(21.00)	100.00
101-400-639.00	GAMBLING SCREENING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-400-644.00	SALE OF SCRAP & SALVAGE	2,470.97	0.00	0.00	0.00	296.00	286.00	(296.00)	100.00
101-400-647.00	DVD RECORDINGS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-400-650.02	REGISTRATION / ENTRY FEES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-400-651.10	REGISTER OF DEEDS - ONLINE SER	20,117.00	6,417.00	15,000.00	15,000.00	9,930.00	1,588.00	5,070.00	66.20
101-400-654.99	GRAND STAND RECEIPTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-400-655.03	50/50 RAFFLE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-400-656.00	BOND FORFEITURES	23,215.00	15,820.00	1,000.00	1,000.00	284.00	30.00	716.00	28.40
101-400-656.01	ORDINANCE FINES & COSTS	32,594.06	9,915.05	25,000.00	25,000.00	14,096.78	2,720.62	10,903.22	56.39
101-400-657.00	DRUG FORFEITURES - SHERIFF	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-400-657.01	DRUG FORFEITURES - PROSECUTOR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-400-658.00	FORFEITURES - SHERIFF	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-400-665.00	INTEREST EARNED	24,493.14	10,828.58	24,941.00	24,941.00	7,781.97	1,793.89	17,159.03	31.20
101-400-665.01	T & A INTEREST	1,726.00	629.85	1,700.00	1,700.00	503.85	23.64	1,196.15	29.64
101-400-668.00	RENTS	62,350.08	24,166.70	58,000.00	58,000.00	24,166.70	4,833.34	33,833.30	41.67
101-400-669.00	BLDG & GROUNDS RENTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-400-669.02	EQUIPMENT RENTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-400-673.00	SALE OF FIXED ASSETS	2,371.00	0.00	0.00	0.00	801.00	801.00	(801.00)	100.00
101-400-673.01	CAMPING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-400-675.00	CONTRIB & DONATIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-400-675.05	CONTRIBUTION TO MARINE DIVISIC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-400-675.06	DONATION - CANINE UNIT	21,503.54	2,190.15	10,000.00	21,000.00	12,831.70	292.88	8,168.30	61.10
101-400-676.00	CONT FROM OTHER FUNDS	0.00	0.00	20,000.00	20,000.00	0.00	0.00	20,000.00	0.00
101-400-676.01	REIMBURSEMENTS	4,026.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-400-676.13	89TH JURY REIMBURSEMENT	584.90	0.00	0.00	0.00	476.60	476.60	(476.60)	100.00
101-400-676.14	CIR CRT JURY REIMBURSEMENT	1,296.80	0.00	4,000.00	4,000.00	0.00	0.00	4,000.00	0.00
101-400-676.17	89TH DISTRICT COURT REIMBURSEM	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-400-676.18	PROBATE JURY REIMBURSEMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-400-678.00	INSURANCE & BOND REIMBURSEMENT	123,699.00	6,361.00	25,000.00	25,000.00	6,746.00	0.00	18,254.00	26.98
101-400-681.00	ELECTION REFUNDS	143.68	29.76	100.00	100.00	62.24	21.44	37.76	62.24
101-400-682.00	DATA PROCESSING FEES	21,672.98	0.00	18,500.00	18,500.00	2,200.00	2,200.00	16,300.00	11.89
101-400-682.01	PA BLOOD TEST REIMB	31.61	8.24	125.00	125.00	19.20	15.38	105.80	15.36
101-400-682.02	AERIAL MAPS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-400-682.03	COUNTY MAPS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-400-683.00	RETURNED CHECK FEES	318.77	194.29	200.00	200.00	75.00	25.00	125.00	37.50
101-400-686.00	P/A LEGAL/ABUSED & NEG CHLD	47,859.37	19,893.59	48,000.00	48,000.00	10,741.51	2,532.09	37,258.49	22.38
101-400-687.00	WAGE REIMBURSEMENT	0.00	0.00	6,000.00	6,000.00	0.00	0.00	6,000.00	0.00

PERIOD ENDING 05/31/2019

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	END BALANCE	YTD BALANCE	2019		YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BGD
		12/31/2018	05/31/2018	ORIGINAL BUDGET	2019 AMENDED BUDGET				
Fund 101 - GENERAL COUNTY									
Revenues									
101-400-687.06	SHERIFF WAGE REIMB/INTERNAL TR	9,618.90	2,152.06	11,000.00	11,000.00	2,194.05	0.00	8,805.95	19.95
101-400-688.00	REFUNDS - GENERAL	8,949.06	4,382.33	2,000.00	2,000.00	1,362.40	255.97	637.60	68.12
101-400-688.01	MOVEABLE ITEMS	0.00	0.00	0.00	0.00	(0.75)	(0.75)	0.75	100.00
101-400-688.02	ZONING BOOKS	0.00	0.00	0.00	0.00	50.00	25.00	(50.00)	100.00
101-400-688.06	SHERIFF WAGE REIMB	18,744.59	0.00	500.00	500.00	285.71	285.71	214.29	57.14
101-400-688.08	INMATE TELEPHONE	12,416.05	4,570.87	15,000.00	15,000.00	5,284.36	0.00	9,715.64	35.23
101-400-688.09	NON-REIMBURSABLE/REIMB	325.69	145.69	500.00	500.00	78.75	15.00	421.25	15.75
101-400-688.11	M.A.P.S.	8,047.60	0.00	10,000.00	10,000.00	0.00	0.00	10,000.00	0.00
101-400-688.15	SHERIFF PBT'S	109.00	53.00	100.00	100.00	75.00	30.00	25.00	75.00
101-400-688.17	POSTAGE REIMBURSEMENTS	0.00	0.00	100.00	100.00	0.00	0.00	100.00	0.00
101-400-688.19	SHERIFF DRUG SCREENS	684.50	422.50	600.00	600.00	225.00	117.00	375.00	37.50
101-400-690.00	INS & SURETY PREMIUM REFUND	76,739.00	0.00	50,000.00	50,000.00	2,616.00	0.00	47,384.00	5.23
101-400-695.00	CASH OVER/SHORT	30.46	20.10	0.00	0.00	30.00	0.00	(30.00)	100.00
101-400-696.00	INSURANCE PROCEEDS	12,350.00	3,800.00	0.00	0.00	350.00	0.00	(350.00)	100.00
101-400-698.00	MISC	861.69	179.21	0.00	0.00	191.25	0.00	(191.25)	100.00
101-400-699.00	FUND EQUITY	0.00	0.00	1,276,929.00	1,343,912.00	0.00	0.00	1,343,912.00	0.00
101-400-699.99	TRANSFER IN	3,067,800.47	0.00	822,954.00	822,954.00	0.00	0.00	822,954.00	0.00
TOTAL REVENUES		14,872,886.14	1,685,038.06	13,645,042.00	13,730,301.74	1,661,439.80	199,945.22	12,068,861.94	12.10
Expenditures									
101	COMMISSIONERS	132,912.48	51,625.31	157,185.00	157,185.00	46,905.73	14,307.76	110,279.27	29.84
131	CIRCUIT COURT	292,974.10	107,417.58	340,234.00	340,328.00	130,627.19	39,261.29	209,700.81	38.38
136	DISTRICT COURT	626,787.22	234,086.79	637,840.00	637,966.00	249,629.45	66,091.13	388,336.55	39.13
139	VICTIM'S RIGHTS	67,696.92	25,544.86	76,968.00	77,114.74	28,159.31	7,392.07	48,955.43	36.52
145	JURY BOARD	5,274.54	3,795.52	10,810.00	10,810.00	4,124.96	2,543.30	6,685.04	38.16
148	PROBATE COURT	607,042.95	232,832.12	631,441.00	631,927.00	260,597.84	66,903.21	371,329.16	41.24
191	ELECTIONS	31,091.61	11,597.00	20,876.00	20,876.00	399.35	0.00	20,476.65	1.91
202	FINANCE DEPARTMENT	282,783.59	108,923.77	283,873.00	283,996.00	115,339.55	31,572.72	168,656.45	40.61
212	ADMINISTRATIVE OFFICE	225,137.32	83,464.60	240,659.00	240,709.00	93,013.31	24,560.63	147,695.69	38.64
215	CLERK/REGISTER	452,483.82	169,514.80	471,681.00	471,866.00	189,416.89	52,776.06	282,449.11	40.14
225	EQUALIZATION	205,250.18	74,886.30	231,380.00	231,380.00	82,229.02	25,226.42	149,150.98	35.54
228	INFORMATION SYSTEMS	320,467.49	153,550.20	388,985.00	388,985.00	200,026.46	30,474.24	188,958.54	51.42
229	PROSECUTING ATTORNEY	614,691.81	231,264.17	654,957.00	663,775.00	228,511.06	64,579.71	435,263.94	34.43
243	GIS	69,369.62	25,002.07	72,695.00	72,695.00	27,950.26	7,730.09	44,744.74	38.45
253	COUNTY TREASURER	310,405.66	107,392.66	347,102.00	347,102.00	126,132.68	35,450.97	220,969.32	36.34
260	TAX ALLOCATION BOARD	0.00	0.00	850.00	850.00	0.00	0.00	850.00	0.00
265	COUNTY MAINTENANCE DEPT	485,425.33	182,887.98	512,674.00	512,674.00	178,388.38	49,652.75	334,285.62	34.80
267	MAJOR EQ/BLDG IMP	66,187.56	8,660.48	78,500.00	78,500.00	21,348.42	(3,444.85)	57,151.58	27.20
270	HUMAN RESOURCE	3,781.46	1,120.70	5,775.00	5,775.00	3,791.15	640.65	1,983.85	65.65
275	DRAIN COMMISSIONER	1,192.48	550.59	6,090.00	6,090.00	2,143.89	10.27	3,946.11	35.20
284	COUNTY SURVEYOR	2,149.36	1,072.02	2,150.00	2,150.00	1,023.40	0.00	1,126.60	47.60
285	GENERAL COUNTY	460,211.78	253,405.86	593,416.00	452,012.00	188,228.62	15,975.17	263,783.38	41.64
301	SHERIFF	1,809,905.36	683,239.29	1,914,341.00	1,977,692.00	710,132.25	211,679.29	1,267,559.75	35.91
302	ORV ENFORCEMENT	14,552.26	1,899.61	34,517.00	34,517.00	117.84	117.84	34,399.16	0.34
325	CCE 911	430,762.00	215,381.00	439,527.00	439,527.00	219,688.50	0.00	219,838.50	49.98
331	MARINE SAFETY	95,954.93	23,369.95	111,502.00	111,502.00	34,070.99	13,751.02	77,431.01	30.56
332	SNO-MOBILE SAFETY *	9,200.68	9,200.68	11,400.00	11,400.00	6,587.75	595.94	4,812.25	57.79
333	SHERIFF SECONDARY ROAD PATROL	76,285.46	28,853.90	82,039.00	82,039.00	32,718.00	9,138.09	49,321.00	39.88
334	STONEGARDEN GRANT	27,969.68	12,752.90	50,000.00	50,000.00	24,888.57	10,239.93	25,111.43	49.78
335	SHERIFF - LOCAL GRANTS	6,861.86	0.00	10,412.00	10,412.00	208.82	208.82	10,203.18	2.01
337	SHERIFF-FEDERAL GRANTS	8,002.57	2,218.32	0.00	0.00	0.00	0.00	0.00	0.00
338	CANINE UNIT	22,338.70	2,190.15	10,000.00	21,000.00	12,831.70	292.88	8,168.30	61.10

PERIOD ENDING 05/31/2019

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	END BALANCE 12/31/2018	YTD BALANCE 05/31/2018	2019		YTD BALANCE 05/31/2019	ACTIVITY FOR MONTH 05/31/19	AVAILABLE BALANCE	% BDGT USED
				ORIGINAL BUDGET	2019 AMENDED BUDGET				
Fund 101 - GENERAL COUNTY									
Expenditures									
340	COURTHOUSE SECURITY	320.30	0.00	46,868.00	46,868.00	17,009.05	4,995.15	29,858.95	36.29
351	CORRECTIONS/COMMUNICATIONS	1,544,013.23	564,993.25	1,558,567.00	1,558,567.00	635,149.43	165,415.66	923,417.57	40.75
412	PLANNING/ZONING DEPT	227,466.89	61,600.64	325,273.00	325,273.00	125,767.38	36,471.09	199,505.62	38.67
423	HOMELAND SECURITY EXERCISE GRA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
426	TRI-COUNTY EMERGENCY MANAGEMEN	76,782.97	21,011.61	81,479.00	81,479.00	20,671.88	20,671.88	60,807.12	25.37
428	L.E.P.C. DEPT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
430	ANIMAL SHELTER/DOG WARDEN	174,885.64	90,287.74	166,053.00	166,053.00	81,706.94	419.28	84,346.06	49.21
441	DEPARTMENT OF PUBLIC WORKS	253.96	253.96	340.00	340.00	153.06	0.00	186.94	45.02
600	HEALTH DEPARTMENTS	343,157.00	171,578.50	348,850.00	354,963.00	174,425.00	0.00	180,538.00	49.14
605	C/D - HEALTH DEPARTMENT	0.00	0.00	500.00	500.00	0.00	0.00	500.00	0.00
648	MEDICAL EXAMINER	15,152.72	5,323.88	20,798.00	29,798.00	18,445.67	5,781.87	11,352.33	61.90
651	AMBULANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
682	VETERANS	115,693.38	43,996.24	131,060.00	131,060.00	49,802.55	12,151.33	81,257.45	38.00
691	CHEBOYGAN COUNTY HOUSING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
700	CASH CONTROL	0.00	0.00	98,295.00	93,062.00	0.00	0.00	93,062.00	0.00
731	COUNTY MSU EXTENSION OFFICE	134,785.57	59,873.67	138,001.00	138,001.00	62,413.10	6,378.95	75,587.90	45.23
751	FAIR GROUNDS / EVENTS	50,013.20	30,793.93	56,093.00	56,093.00	4,522.67	760.06	51,570.33	8.06
753	VETERANS MEMORIAL PARK	1,100.00	0.00	9,000.00	9,000.00	125.00	0.00	8,875.00	1.39
784	SOIL CONSERVATION	13,155.15	6,616.13	13,720.00	13,720.00	6,496.28	121.27	7,223.72	47.35
802	PLAT BOARD	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
900	SPECIAL APPROPRIATIONS	103,500.00	80,000.00	80,000.00	80,000.00	80,000.00	0.00	0.00	100.00
902	APPRO/TRANSFERS TO OTHER FUNDS	3,720,377.75	199,232.74	1,914,374.00	2,055,778.00	156,001.04	48,634.14	1,899,776.96	7.59
941	GENERAL CONTINGENCY	0.00	0.00	28,492.00	19,492.00	0.00	0.00	19,492.00	0.00
954	INSURANCES	179,439.64	48,054.35	197,400.00	197,400.00	47,550.35	0.00	149,849.65	24.09
TOTAL EXPENDITURES		14,465,248.18	4,431,317.82	13,645,042.00	13,730,301.74	4,699,470.74	1,079,528.08	9,030,831.00	34.23
Fund 101 - GENERAL COUNTY:									
TOTAL REVENUES		14,872,886.14	1,685,038.06	13,645,042.00	13,730,301.74	1,661,439.80	199,945.22	12,068,861.94	12.10
TOTAL EXPENDITURES		14,465,248.18	4,431,317.82	13,645,042.00	13,730,301.74	4,699,470.74	1,079,528.08	9,030,831.00	34.23
NET OF REVENUES & EXPENDITURES		407,637.96	(2,746,279.76)	0.00	0.00	(3,038,030.94)	(879,582.86)	3,038,030.94	100.00

FROM 05/01/2019 TO 05/31/2019

FUND: ALL FUNDS

CASH AND INVESTMENT ACCOUNTS

Fund	Description	Beginning Balance 05/01/2019	Total Debits	Total Credits	Ending Balance 05/31/2019
101	GENERAL COUNTY	6,361,517.48	704,471.44	1,594,045.30	5,471,943.62
102	FAMILY COUNSELING FUND	32,103.32	120.00	0.00	32,223.32
105	TERMINATION LIABILITY FUND	(2,660.93)	6,772.83	16,828.27	(12,716.37)
107	P A 302 TRAINING FUND	4,917.22	1,583.00	0.00	6,500.22
108	PUBLIC ACT 106 FUND	39,085.00	0.00	39,085.00	0.00
111	PROBATION ENHANCEMENT FUND	9,332.99	50.00	179.69	9,203.30
112	VICTIM'S RESTITUTION FUND	864.99	0.00	0.00	864.99
114	COUNTY REMONUMENTATION GRANT FUND	22,148.83	0.00	0.00	22,148.83
201	COUNTY ROAD	3,901,466.57	679,869.06	829,810.62	3,751,525.01
210	JAWS OF LIFE FUND	0.00	0.00	0.00	0.00
211	COMMUNITY PROJECTS	4,865.59	0.00	0.00	4,865.59
214	SANE/SPECIAL PROSECUTION UNIT	0.00	0.00	0.00	0.00
215	FRIEND OF THE COURT-FAMILY COURT FUND	(62,637.37)	103,105.90	118,374.44	(77,905.91)
217	AMBULANCE MILLAGE	226,270.36	199.60	29,873.41	196,596.55
218	TOWNSHIP ROAD LOAN PRG	0.00	0.00	0.00	0.00
220	DORIS REID BUILDING	114,458.89	6,601.92	2,376.01	118,684.80
226	RECYCLING	410,963.75	6,874.10	30,636.76	387,201.09
230	CELLULAR PHONE FLOW THROUGH	45,774.00	0.00	45,774.00	0.00
231	CCE 911 4% PHONE SURCHARGE	0.00	38,774.96	38,398.10	376.86
234	DNR FOREST FLOW THROUGH	0.00	38.89	0.00	38.89
245	PUBLIC IMPROVEMENT	6,041.36	0.00	0.00	6,041.36
249	BUILDING DEPARTMENT FUND	(48,227.87)	69,437.86	88,220.73	(67,010.74)
256	REGISTER OF DEEDS AUTOMATION	419,399.17	3,130.93	1,698.66	420,831.44
258	DISASTER CONTINGENCY FUND	10,000.00	0.00	0.00	10,000.00
259	MICHIGAN INDIGENT DEFENSE	27,518.80	860.39	24,856.16	3,523.03
260	SHERIFF'S WORK CREW PROGRAM	(6,467.93)	3,685.93	5,991.78	(8,773.78)
262	SHERIFF SPECIAL PROJECTS FUND	1,145.81	0.00	0.00	1,145.81
263	CONCEALED PISTOL LICENSING	50,696.19	1,046.35	0.00	51,742.54
264	LOCAL CORR OFFICER TRAIN FUND	25,426.99	497.10	396.97	25,527.12
266	D.A.R.E.	1,729.96	0.00	0.00	1,729.96
267	DRUG COURT - ADULT - CIRCUIT	(19,541.72)	104,714.60	63,540.13	21,632.75
268	SOBRIETY COURT	16,599.75	650.00	1,644.16	15,605.59
269	COUNTY LAW LIBRARY	765.64	2,825.00	1,289.80	2,300.84
270	VETERANS ASSISTANCE FUND	21,928.44	0.00	250.00	21,678.44
272	VETERANS MEMORIAL PARK	4,050.00	6,980.00	5,055.00	5,975.00
273	ORV FUND	1,762.50	0.00	0.00	1,762.50
276	SAYPA PROGRAM	(17,925.97)	9,753.52	13,585.20	(21,757.65)
277	SENIOR CITIZEN MILLAGE	714,622.47	434.60	53,324.33	661,732.74
278	CCE 911 MILLAGE	704,842.89	55.35	0.00	704,898.24
281	CHEBOYGAN COUNTY HOUSING COMM-ESCROW	40,061.27	87.15	0.00	40,148.42
283	CHEBOYGAN COUNTY HOUSING GRANT	180,961.60	32,569.26	8.50	213,522.36
286	REVENUE SHARING RESERVE FUND	0.00	0.00	0.00	0.00
289	CHEB SOC SER - COUNTY FUNDS	0.00	201.76	201.76	0.00
292	CHILD CARE - FAMILY COURT	2,189.99	61,057.52	82,367.33	(19,119.82)
293	SOLDIERS RELIEF	0.00	0.00	0.00	0.00
294	VETERANS TRUST	0.00	0.00	0.00	0.00
297	SENIOR CITIZENS/BUSING FUND	0.00	6,250.00	6,250.00	0.00
299	DAV VAN	600.00	0.00	0.00	600.00
351	INVERNESS SEWER PROJECT	5,366.68	0.47	0.00	5,367.15
352	CTY ROAD CONST PROJECT DEBT SERVICE	280,427.14	18,024.39	0.00	298,451.53
401	CRT HOUSE PRESERVATION FUND	(98,988.90)	0.00	10,948.47	(109,937.37)
418	D.H.S. BUILDING FUND	39,983.82	1,566.66	0.00	41,550.48
422	DORIS REID BUILDING CAPITAL PROJECT FUND	0.00	0.00	0.00	0.00
430	ANIMAL CONTROL CAPTIAL PROJECT FUND	(260.74)	0.00	4,813.65	(5,074.39)
450	CCE 911 DEVELOPMENT & CAPITAL FUND	392,177.96	0.00	0.00	392,177.96
509	COUNTY MARINA	142,124.18	36,451.39	34,578.08	143,997.49
516	100% TAX PAYMENT FUND	4,286,535.74	353,672.02	1,981.42	4,638,226.34

CASH SUMMARY BY FUND FOR CHEBOYGAN COUNTY

FROM 05/01/2019 TO 05/31/2019

FUND: ALL FUNDS

CASH AND INVESTMENT ACCOUNTS

Fund	Description	Beginning Balance 05/01/2019	Total Debits	Total Credits	Ending Balance 05/31/2019
517	TAX FORCLOSURE FUND	688,432.87	6,781.01	2,972.64	692,241.24
561	COUNTY FAIR	3,246.52	1,162.86	2,676.73	1,732.65
588	STRAITS REGIONAL RIDE	(23,031.25)	169,115.49	266,535.96	(120,451.72)
595	JAIL COMMISSARY FUND	56,477.82	11,655.87	11,535.07	56,598.62
701	T & A ACCOUNT	64,175.47	808,885.77	779,958.50	93,102.74
706	FRIEND OF THE COURT	200.00	0.00	0.00	200.00
721	LIBRARY	205,601.05	14,081.32	85.00	219,597.37
760	DISTRICT COURT	5,826.64	0.00	3,324.69	2,501.95
764	INMATE TRUST FUND	13,087.65	24,403.94	28,982.65	8,508.94
802	REVOLVING DRAIN FUND	100.00	0.00	0.00	100.00
	TOTAL - ALL FUNDS	19,308,132.68	3,298,500.21	4,242,454.97	18,364,177.92

ADMINISTRATOR'S REPORT

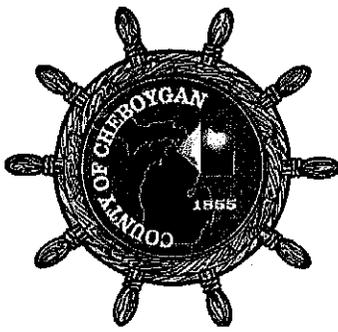
7-9-19

MARINA: The Waterways Commission met on June 19 to review the preliminary Marina Fuel Tank and Dock plans. The Commission discussed several items including constructing the fuel dock off a fixed pier vs a floating dock. The engineer has modified the plans to reflect discussed items. Staff will review the preliminary plans at the meeting.

**VEHICLE FLEET
MANAGEMENT
SERVICE:** RFP's for vehicle fleet management services are scheduled to be released this week.

**PHONE SYSTEM
REPLACEMENT:** An Elected Official and Department Head meeting was held on June 26, 2019 with the phone consultant to receive department input for development of specifications to prepare the RFP for system replacement.

**JAIL INMATE PHONE
SYSTEM:** The County has received request for proposals from vendors to supply inmate phone service within the jail. The Sheriff and staff have reviewed the proposals and requested a contract from NCIC Inmate Communications for Board consideration and award at the August 13, 2019 meeting.



Cheboygan County Board of Commissioners' Meeting

July 9, 2019

Title: Region 9 Area Agency 2020-2022 Annual and Multi-Year Implementation Plans

Summary: The Area Agency on Aging (AAA) defines its role as that of planning, funding and monitoring programs that provide assistance to individuals 60 years of age and older as well as their families. The annual plan describes the services to be provided and how they anticipate paying for services.

Financial Impact: Funded by Federal, State and leveraged senior millage funds provided by Councils of Aging's within each County in the region

Recommendation: Approve the Region 9 Area Agency on Aging 2020-2022 Annual and Multi-Year Implementation Plans.

Prepared by: Jeffery B. Lawson

Department: Administrative

**FY 2020 – 2022 DRAFT of the
MULTI-YEAR & ANNUAL IMPLEMENTATION PLAN
REGION 9 AREA AGENCY ON AGING**



Planning & Service Area:

Alcona, Alpena, Arenac, Cheboygan,
Crawford, Iosco, Montmorency, Ogemaw,
Oscoda, Otsego, Presque Isle, Roscommon

Northeast Michigan Community Service Agency, Inc.

2375 Gordon Road

Alpena, MI 49707

989-356-3474 - 800-219-2273

989-358-6604 (fax)

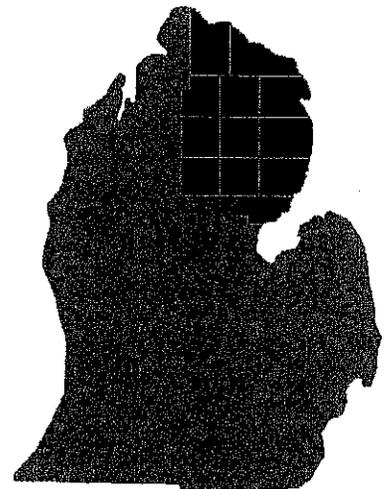
Laurie Sauer, Director

www.nemcsa.org

Field Representative Dan Doezema

doezemad@michigan.gov

231-929-2531



FY 2020 ANNUAL IMPLEMENTATION PLAN

Northeast MI Community Services Agency, Inc

FY 2020

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Northeast MI Community Services Agency, Inc

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County/Local Unit of Govt. Review

Area Agencies on Aging must send a letter, with delivery and signature confirmation, requesting approval of the final Multi Year Plan (MYP) no later than July 1, 2019, to the chairperson of each County Board of Commissioners within the Planning and Service Area (PSA) requesting their approval by August 1, 2019. For a PSA comprised of a single county or portion of the county, approval of the MYP is to be requested from each local unit of government within the PSA. If the area agency does not receive a response from the county or local unit of government by August 3, 2019, the MYP is deemed passively approved. The area agency must notify their AASA field representative by August 7, 2019, whether their counties or local units of government formally approved, passively approved, or disapproved the MYP. The area agency may use electronic communication, including e-mail and website based documents, as an option for acquiring local government review and approval of the MYP. To employ this option the area agency must do the following:

1. Send a letter through the US Mail, with delivery and signature confirmation, to the chief elected official of each appropriate local government advising them of the availability of the final draft MYP on the area agency's website. Instructions for how to view and print the document must be included.
2. Offer to provide a printed copy of the MYP via US Mail or an electronic copy via e-mail if requested.
3. Be available to discuss the MYP with local government officials, if requested.
4. Request email notification from the local unit of government of their approval of the MYP, or their related concerns.

Describe the efforts made to distribute the MYP to, and gain support from, the appropriate county and/or units of government.

As part of its effort to ensure all communities within the service area have an opportunity to comment on the Multi-Year Plan (MYP) for Fiscal Years 2020-2022, Region 9 Area Agency on Aging (AAA) will hold a public hearing in Alpena County on May 20, 2019, in conjunction with the monthly meeting of the Northeast Michigan Regional Council on Aging (known as the Regional Advisory Council or RAC). The Public Hearing will begin at 1:00 p.m. at the main office at 23 75 Gordon Road, Alpena, MI. A second public hearing will be held May 22, 2019, at the Oscoda County County Council on Aging, Mio, MI, at 1:00 p.m. Notices of the public hearings were submitted to all local newspapers in the 12-county service area on Monday, April 1, 2019, for publication the week of April 15.

A draft of the plan will be made available on the NEMCSA website on May 6, 2019. This provides an opportunity for all community and governmental entities, as well as private individuals, to learn about and comment on the plan. Written comment will be accepted through the close of business on June 10, 2019, and can be submitted through U.S. Postal Service or via email. In addition, all county Boards of Commissioners within the region will receive a copy of the plan and a request for review with action by the board in terms of approval or disapproval. A letter and copy of the proposed FY 2020-2022 MYP will be sent by registered mail to each entity for delivery the week of June 17, 2019, requesting Letters of Approval from each county no later than August 1, 2019, providing several weeks for review and approval. This practice accommodates the different monthly meeting schedules of each entity.

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Each county board has representation on the NEMCSA Policy Board and each local Council or Commission on Aging has representation on the Northeast Michigan Regional Council on Aging. This provides a broad range of involvement for each county in both the development and the comment phases of the process.

The Region 9 Area Agency on Aging provides minutes of Northeast Michigan Regional Council on Aging meetings to local county boards in the service area. The additional information is intended to increase awareness of the AAA's functions, activities and plans, as well as encourage support and involvement in all facets of the AAA planning and advocacy strategies.

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Plan Highlights

The purpose of the Plan Highlights is to provide a succinct description of the priorities set by the area agency for the use of Older Americans Act and State funding during FY 2020-2022. Please note there are separate text boxes for each response.

1. A brief history of the area agency and respective PSA that provides a context for the MYP. It is appropriate to include the area agency's vision and/or mission statements in this section.

NEMCSA is a private, non-profit Community Action Agency and is part of a state and national network of Area Agencies on Aging (AAA). Northeast Michigan Community Service Agency (NEMCSA) is the applicant agency; the Region 9 Area Agency on Aging provides the services. The core service area of the agency consists of 6,300 square miles that includes 11 northeastern counties: Alcona, Alpena, Arenac, Cheboygan, Crawford, Iosco, Montmorency, Ogemaw, Oscoda, Otsego and Presque Isle. Region 9 also provides services in one additional county (Roscommon) bringing the total service area to more than 6,800 square miles. The central office is located in Alpena. The agency incorporated in the fall of 1968. Services for older adults began in 1973 with the offering of a congregate meal program. The following year, the agency was designated as an "Area Agency on Aging" and received \$1,500 per county to provide services. A required element to achieve the designation "AAA" was that the organization had to be a single unit within a multi-purpose agency. The multi-faceted divisions and programs of NEMCSA made it the perfect agency for such a designation. The designation must be renewed through board action every three years.

The mission of Northeast Michigan Community Service Agency (NEMCSA) is "to provide quality programs and services to strengthen and enhance the self-sufficiency of individuals, families and communities through the best use of human and financial resources, focusing on those who are experiencing an economic hardship." To carry out this mission, the agency brings together federal and state grant funds, as well as dollars from local, private and public sources. These resources are directed into programs that aid the poor and disadvantaged throughout the age spectrum, from infant to the elderly. The funds include targeted dollars aimed at specific problems as well as dollars that are more flexible in nature.

NEMCSA is divided into five programmatic divisions: 1) Client Services; 2) Early Childhood Education covering 21 counties (Head Start and Early Head Start); 3) Community Development; 4) School Success Partnership; and 5) Region 9 Area Agency on Aging (AAA). These divisions serve the region with a variety of programs that have different eligibility criteria and service areas. NEMCSA's central accounting, human resources, clerical, and information management staff support all program areas, including the AAA.

Established under the Older Americans Act of 1965, each Area Agency on Aging is charged with the responsibility of preparing a multi-year plan that fosters a comprehensive, coordinated system of service for older persons in its planning and service area (PSA). Region 9 Area Agency on Aging (AAA) is designated by the Aging and Adult Services Agency of the Michigan Department of Health and Human Services to serve the above mentioned counties. The mission of the Region 9 AAA is "to help older adults and persons with disabilities live with dignity and choices in their homes and communities for as long as possible."

2. A summary of the area agency's service population evaluation from the Scope of Services section.

Although the overall population of the Region 9's Plan Service Area (PSA) continues to decline by an average of

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3%, the subpopulation of residents over the age of 60 continues to grow exponentially. According to the Pew Research Center in findings from the 2010 Census, nationally "Baby Boomers" are turning 65 at a rate of 10,000 per day and continue to do so. The last of the "Baby Boomer" generation is projected to start Medicare in 2029. As northeastern Michigan's population continues to age, Michigan's network of aging services will continue to be in ever-growing demand.

According to the 2017 World Population Review, Michigan's average age is 39.8. The same source shows Region 9 AAA's median age is 48.6 years; which is 8.8 years higher than Michigan's median age. The U.S. Census Bureau estimates that 24 percent of Michigan's population will be 60 and older by the year 2030, an increase of 32 percent from 2012. Michigan reporter Charles Crumm supported this trend and wrote about a coming senior demographic increase in his Oakland Press article, "Young and Old: 65 years and older will soon out number the under 18 population" printed on April 6, 2018. All indicators point to the trend of a growing number of aging people over 65 that will continue to do so.

What is significant is not only the fact that people are living longer in Michigan and Region 9, but also because they are, they will need support services. As people live longer, their need for support services continues to multiply. Within the senior population exists subsets of aging adults: younger seniors (60-70), mid-range seniors (71-84) and elderly seniors (85+). The latter category is increasing throughout Region 9 as improvements in health and technology are enabling people to live longer. While the basic needs of aging adults are similar, the subpopulations express somewhat different requirements and desires. The younger seniors are more apt to participate in the Evidence-Based Disease Prevention (EBDP) programs, while the elderly seniors may be more in need of services related to dementia and respite. To date, the average age for caregiver participants attending Region 9 EBDP programs Creating Confident Caregivers is 65 years old and 66 years old for Powerful Tools for Caregivers. This trend of an increasing, aging population is expected to continue throughout northeast Lower Michigan for some time.

3. A summary of services to be provided under the plan which includes identification of the five service categories receiving the most funds and the five service categories with the greatest number of anticipated participants.

Although a variety of services are provided through funding received and subcontracted to various partners (including the council/commissions on aging), the five programs receiving the most funding are: Personal Care, Homemaker, Respite, Congregate Meals and Home Delivered Meals. Subsequently, these core programs have the most impact in regards to the number of people served. These programs will continue to be supported, as well as many others that are equally as important in assisting the aged and persons with disabilities to remain in their own homes for as long as they chose.

Services to remain part of the FY 2020 plan include (FY 2018 data):

- * Congregate Meals (151,714 meals; 4,533 clients)
- * Home Delivered Meals (465,362 meals; 2,631 clients)
- * In-Home Services (95,115 units; 2,303 clients)
 - Homemaking (69,511 units; 1,620 clients)
 - Personal Care (13,340 units; 464 clients)
 - Respite Care (12,263 units; 219 clients)

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- * Adult Day Care Respite (15,091 units; 55 clients)
- * Legal Services (431 units; 1,145 clients)
- * Long Term Care Ombudsman (1,013 contacts; 12 complaint resolutions)
- * Evidence Based Disease Prevention (357 enrollees; 265 completions, 35 classes held + 2 trainer classes)
 - PATH - 2 classes
 - Diabetes PATH - 7 classes
 - Chronic Pain PATH - 1 class
 - A Matter of Balance - 19 classes
 - Creating Confident Caregivers - 6 classes
- * Care Management (2,010 units; 282 clients)
- * Medicare Medicaid Assistance Program (5,800 served in the agency's fiscal year; not the contract year)
- * Nursing Facility Transitions (39 clients transitioned to independent living)
- * Person-Centered Thinking (1 direct; some agency partner staff and volunteers receive training online; all have the option for in-person training with AAA staff)
- * Medication Management (1,388 units; 139 clients)

These supportive services are an integral component in achieving the outcome of allowing seniors and persons with disabilities to live in their own homes and communities for as long as possible. It is the intent of the AAA to contract out all funds for Elder Abuse Prevention and Education; however, the AAA will retain the option of keeping some funds in a "purchase of services" pool, should proposals not meet regional goals. The AAA hosted one elder abuse prevention conference on August 16, 2018, will host one in the current fiscal year, and expects to hold another in FY 2020.

4. Highlights of planned Program Development Objectives.

The Aging and Adult Services Agency (AASA) of the Michigan Department of Health and Human Services has identified four goals. The goals set by the Region 9 Area Agency on Aging and subsequent program objectives that have been developed align with the state goals. Some goals have multiple objectives that are detailed in the Program Development Objectives section of the MYP, but a brief synopsis is provided here:

State Goal 1: Advocate, inform, and empower those we serve

Goal A: Advocate for senior programs and engage in dialog with the aging network constituents and elected officials

- Host a legislative town hall meeting with elected officials, aging network partners, and older adults

Goal B: Promote caregiver wellness and empowerment by providing education to enhance the caregiver experience

- Host a caregiver wellness and empowerment conference to provide a supportive and educational environment for learning and skill enhancement

State Goal 2: Help older adults maintain their health and independence at home and in their community

Goal C: Increase capacity to provide non-emergency medical transportation within the PSA

- Recruit volunteer drivers for non-emergency medical transportation (NEMT)

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Goal D: Expand opportunities for seniors to participate in Evidence-Based Disease Prevention (EBDP) programs

- Increase the number of classes and trained leaders of EBDP programs
- Increase the number of caregivers accessing dementia resources and the Creating Confident

Caregivers (CCC) program

Goal E: Promote independent living and self-choice in developing care programs by offering long-term supports and services

- Ensure a person-centered approach to all seeking services

State Goal 3: Promote elder and vulnerable adults rights and justice

Goal F: Provide education on Medicare and Medicare Fraud awareness

- Educate beneficiaries on Medicare benefits, rights, and increase Medicare fraud/scams awareness

Goal G: Increase public awareness of signs of abuse, neglect and financial exploitation among senior populations

- Improve collaboration with area law enforcement, emergency personnel, and Adult Protective Services workers in identifying and reporting suspected elder abuse

- Provide public education to increase awareness of elder abuse, neglect and exploitation

State Goal 4: Conduct responsible, quality management and coordination of Michigan's aging network

Goal H: Foster development of new collaborations and enhance current partnerships to build the aging continuum

- Provide training and technical assistance to all local aging network partners

Goal I: Improve the quality and effectiveness of services provided through the regional aging network and Region 9 Area Agency on Aging partners

- Conduct targeted outreach to recruit direct-care service workers and provide affordable training to those individuals, as well as staff of partner agencies

5. A description of planned special projects and partnerships.

The AAA will continue to strengthen relationships with traditional and non-traditional agencies by identifying opportunities for partnering and carrying out new program ventures. When feasible, Region 9 has partnered with Regions 7, 10 and 11 for other programs and other projects.

Region 9 AAA has built a relationship with each of its twelve COAs that supports them as true community focal points as front-line providers of aging services. Region 9 AAA continues to be at the forefront of supporting communities within its PSA to assess existing infrastructure and design to create a more elder-friendly and livable environment for all ages. Service providers continue to evaluate current offerings, accessibility and implement innovative practices that will help elders to live and remain in their communities, independently and as long as possible. The AAA supports the COAs through:

- technical assistance and training in relation to NAPIS electronic reporting
- training programs; seminars
- technical assistance with new staff
- identifying grant sources

The value and success of evidence-based disease prevention programs is well documented and the AAA will

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continue to support expansion of these services, focusing on the Tier 3 programming options. As new programs become available, staff will pursue additional information to determine if they are appropriate and needed for the region. One such program is the Powerful Tools for Caregivers. This program became a complement to the Creating Confident Caregivers series. Another resource for the Region 9 COA's are Scam & Fraud presentations produced by the regional Medicare Medicaid Assistance Program (MMAP) to recognize and protect seniors from Medicare fraud and scams. A Powerpoint presentation with reference handouts would be produced for distribution to MMAP counselors throughout Region 9. A demonstration and training would be held during a Region 9 MMAP meeting held in Alpena.

During the current fiscal year, the AAA entered into a contract with McLaren Health Plan to provide community health worker services. While already in place, it is expected that this program will continue in the coming fiscal year. A staff member was hired and has been conducting outreach throughout the region to inform area residents about the available services. The outreach has been successful as it has resulted in referrals to the program. Alpena Community College and the Michigan Works! have a joint grant and are involved in an effort to provide certification for community health workers (CHW). The college offers a week-long program to train CHWs and the AAA will continue to provide support of these efforts.

6. A description of specific management initiatives the area agency plans to undertake to achieve increased efficiency in service delivery, including any relevant certifications or accreditations the area agency has received or is pursuing.

Increased efficiency in service delivery and program management is always a goal of the AAA. Through regular monitoring of contractors, the AAA is able to note areas for improved efficiency and often seeks options for greater resolution. In doing so, the AAA has revised reporting tools resulting in improved data collection and program compliance. As turn-over in subcontractor staff has increased marginally, it remains important to provide technical assistance in a one-on-one basis or a group setting. The agency will continue to facilitate quarterly meetings with AAA staff, COA directors and essential staff. Professional development opportunities for AAA staff, COA directors and in-home care providers will be held. Community outreach continues to be a focus in order to increase awareness of available services.

The AAA continues to maintain its accreditation through the National Committee for Quality Assurance (NCQA). NCQA recertification will take place in 2021. The AAA has met the requirements for accreditation from the American Association of Diabetes Educators; however, meeting required participation levels for the Diabetes Self-Management Education has been challenging. The AAA will continue its focus on recruiting participants and marketing the program during the next plan cycle.

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7. A description of how the area agency's strategy for developing non-formula resources, including utilization of volunteers, will support implementation of the MYP and help address the increased service demand.

With the ever-changing economic climate, it is imperative that the AAA consider development of resources to facilitate implementation of the plan and new services. While much of the work accomplished by the AAA is not conducive to performance by unpaid helpers, some services do rely on volunteers.

The MMAP, LTC Ombudsman, Senior Corps Volunteers, and evidence-based disease prevention programs all utilize volunteers in service delivery and to further the AAA's mission. The challenge in doing so is in recruiting the right people with the right experience, interest and skill set to fulfill each program's specific requirements. A review of recruiting practices and volunteer risk management policies has taken place. Recruitment and training are ongoing activities that ensure quality programming with increased funding.

Alternative sources of funding will be sought to enhance the training and support for volunteers. In an effort to recruit volunteers, the AAA will review opportunities to showcase services and advertise opportunities for volunteers to participate. This would include free media public service announcements, press releases, radio/television interview opportunities to highlight services and for volunteer involvement to enhance services in COA's area. This may be a joint effort with COA partners and other divisions of NEMCSA where volunteers are utilized.

8. Highlights of strategic planning activities.

The Region 9 Area Agency on Aging is the leading source for senior services in its 12 county service area. Services are administered directly through Region 9 AAA specialists or locally through the Concils/Commissions on Aging (COA). In an effort to gather as much input as possible during the planning process and development of the Multi-Year Plan, the AAA conducted two input sessions in the region. The first session was held on March 21 at the Onaway Senior Center in Presque Isle County. Staff presented information and answered questions and participated in discussions on services with those who were in attendance, such as COA staff and community members. The second input session was held March 22 at the Tawas Senior Center in Iosco County. Attendance was much higher at this venue. At both events participants were asked to complete a needs assessment survey that was developed by the AAA. The survey was made available online and promoted through the weekly newsletter distributed by the AAA. Additionally, COAs were encouraged to provide paper copies of the survey to program participants, which were then collected. Staff distributed surveys to 73 attendees at two inservice trainings held for Senior Companion and Foster Grandparent groups in Alpena (53) and Gaylord (20). Notice of the online survey was posted on the AAA's Facebook website, emailed to NEMCSA board, and to the members of the Regional Advisory Council. The online survey was posted to the senior services section of the NEMCSA.org website on March 6 and ended on April 26.

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Public Hearings

The area agency must employ a strategy for gaining MYP input directly from the planned service population of older adults, caregivers, persons with disabilities, elected officials, partners, providers and the general public, throughout the PSA. The strategy should involve multiple methods and may include a series of input sessions, use of social media, on-line surveys, etc.

At least two public hearings on the FY 2020-2022 MYP must be held in the PSA. The hearings must be held in an accessible facility. Persons need not be present at the hearings in order to provide testimony: e-mail and written testimony must be accepted for at least a thirty-day period beginning when the summary of the MYP is made available.

The area agency must post a notice of the public hearing(s) in a manner that can reasonably be expected to inform the general public about the hearing(s). Acceptable posting methods include but are not limited to: paid notice in at least one newspaper or newsletter with broad circulation throughout the PSA; presentation on the area agency's website, along with communication via email and social media referring to the notice; press releases and public service announcements; and, a mailed notice to area agency partners, service provider agencies, Native American organizations, older adult organizations and local units of government. The public hearing notice should be available at least thirty days in advance of the scheduled hearing. This notice must indicate the availability of a summary of the MYP at least fifteen days prior to the hearing, and information on how to obtain the summary. All components of the MYP should be available for the public hearings.

Complete the chart below regarding your public hearings. Include the date, time, number of attendees and the location and accessibility of each public hearing. Please scan any written testimony (including emails received) as a PDF and upload on this tab (to upload, click Save). A narrative description of the public input strategy and hearings is also required. Please describe the strategy/approach employed to encourage public attendance and testimony on the MYP. Describe all methods used to gain public input and the resultant impact on the MYP.

Date	Location	Time	Barrier Free?	No. of Attendees
05/20/2019	2375 Gordon Rd., Alpena, MI	01:00 PM	Yes	0
05/21/2019	429 Mt. Tom Rd., Mio, MI 486	01:00 PM	Yes	0

On Monday, April 1, 2019, the Notice of Public Hearing was submitted to area newspapers for publication during the week of April 15, in accordance with the required 30 day advance notice. The Multi-Year Plan (MYP) for Fiscal Years 2020-2022 was made available on the NEMCSA website on May 6, 2019. Constituents had the choice of receiving the plan via email or could review a copy in person by contacting the Region 9 Area Agency on Aging. The first public hearing will be held in Alpena County at the NEMCSA main office, 2375 Gordon Road, Alpena, MI, on May 20, 2019, in conjunction with the monthly meeting of the

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Northeast Michigan Regional Council at 1:00 p.m.; a second public hearing will be held May 22, 2019, at the Oscoda County Council on Aging, Mio, MI, at 1:00 p.m.

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Scope of Services

The numbers of potentially eligible older adults who could approach the AAA's coordinated service system are increasing because of the age wave explosion. Additionally, the quantity and intensity of services that the area agency and its providers are expected to arrange, coordinate and provide for new and existing service populations is increasing. There is an exponentially growing target population of the "old-old" (85-100+) who often present with complex problems, social and economic needs and multiple chronic conditions. They require more supports, coordination, and care management staff time to assess, provide service options, monitor progress, re-assess and advocate for the persons served and their caregivers. Area agency partnerships with the medical and broader range of long-term-care service providers will be essential to help address these escalating service demands with a collective and cohesive community response.

A number of these older individuals with complex needs also have some form of dementia. The prevalence of dementia among those 85 and older is estimated at 25-50%. The National Family Caregiving Program (Title III E funding) establishes "*Caregivers of older individuals with Alzheimer's disease*" as a priority service population. Area agencies, contracted providers and the broader community partners need to continually improve their abilities to offer dementia-capable services to optimally support persons with dementia and their caregivers.

Enhanced information and referral systems via Aging and Disability Resource Collaborations (ADRCs), 211 Systems and other outreach efforts are bringing more potential customers to area agencies and providers. With emerging service demand challenges, it is essential that the area agency carefully evaluate the potential, priority, targeted, and unmet needs of its service population(s) to form the basis for an effective PSA Scope of Services and Planned Services Array strategy. Provide a response to the following service population evaluation questions to document service population(s) needs as a basis for the area agency's strategy for its regional Scope of Services.

1. Describe key changes and current demographic trends since the last MYP to provide a picture of the potentially eligible service population using census, elder-economic indexes or other relevant sources of information.

Region 9 Population Density

Located in the heart of the Great Lakes, Michigan is the eleventh largest state in the U.S. both in terms of land mass and population. Michigan is fairly densely populated and every square mile of Michigan territory has an average of 174 people. This is certainly not the case in all Michigan regions -- especially Region 9 AAA. Counties within the Region 9 service area are much less densely populated than the state average, such as Alcona and Oscoda counties (both having 15 people per square mile) and Montmorency County (17 people per square mile). Conversely, the most densely populated counties in the region include: Alpena County (50 people per square mile), Roscommon County (46 people per square mile) and Iosco County (46 people per square mile). Sparsely populated areas make senior services a challenge to deliver across rural areas of Region 9.

The Senior Demographic Shift

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The geographic boundaries of the Region 9 Area Agency on Aging Program Service Area (PSA) has not changed since the approved Multi-Year Plan (MYP) for Fiscal Years 2017-2019. The demographic make-up of the area has remained relatively unchanged as well. The most notable change is in the general population of the region as it continues to follow trends evident since the 2000 U.S. Decennial Census. According to data provided by the Aging and Adult Services Agency, the general population of the region declined by 1,113 people since the MYP 2017-2019; the subpopulation of those age 60 and over declined by 314. This is the first time in many years this subpopulation has declined; however, it's important to note the median age of the region continues to rise. Of the 12 counties in the PSA, all but two (Alpena, Otsego) have a median age of 50 or older, resulting in a regional median age of 52.8. (Based on population estimates of the U.S. Census Bureau, July 1, 2018.) Following the 2010 U.S. Decennial Census, there were eight counties in the state with a median age of 50 or more and five of them were in Region 9.

According to Michigan demographer Kurt Metzger, "Michigan is aging faster than the rest of the United States. In 2025, those "over the age of 65" will outnumber those under age 18 for the first time in many Michigan counties, just six years away." The rest of the U.S. will see the same demographic shift by 2035. A number of factors contribute to this shift: a lower replacement birth rate, a large Baby Boomer generation, extended life expectancy, and lower immigration levels. This senior population shift will present significant challenges for the future of senior services in Michigan, which already faces a lack of resources/funding to serve its rising senior demographic. It is estimated that every day nearly 1 million Michigan residents provide informal care to family members or friends who are older, have chronic illnesses or other conditions that prevent them from handling daily activities such as cooking, cleaning or bathing on their own. The 2019 MYP survey shows that 43% of Region 9 respondents live alone; 43% live with a spouse or partner; and another 12% live with family or a friend. Michigan's "family caregivers" make great sacrifices to help the person they are caring for continue to live at home. But, without additional support and access to information and services, there will be higher rates of institutional care. Greater support for Michigan families caring for seniors is key to meeting the future growing need for services.

2. Describe identified eligible service population(s) characteristics in terms of identified needs, conditions, health care coverage, preferences, trends, etc. Include older persons as well as caregivers and persons with disabilities in your discussion.

Many of the people seeking services will be age 60 or over and need assistance with acts of daily living (ADL), management of chronic illnesses, and caregiver support; however, there are many services available through the AAA that may be utilized by people who are not in need of assistance with ADLs. Most services provided have specific guidelines that must be followed as defined in the Older Americans Act and by the Aging and Adult Services Agency (AASA) of the Michigan Department of Health and Human Services. Participants of many programs must be at least 60 years of age, but other programs the age limit is 55. Some have income guidelines, while others do not. Also, persons with disabilities who are 18 or older may qualify for services through the Medicaid Home and Community Based Waiver program.

Caregivers and persons with chronic illnesses may benefit from participation in the Evidence-Based Disease Prevention (EBDP) programs. Of particular interest to caregivers would be TCARE® or the Creating Confident Caregivers and Powerful Tools for Caregivers series of classes. Other EBDP offerings that would be beneficial to those dealing with chronic illnesses include: A Matter of Balance (MOB), Personal Action

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Toward Health (PATH) and the Chronic Pain-PATH and Diabetes-PATH classes.

Grandparents raising grandchildren are eligible to receive financial assistance through the Kinship Care program if they meet the requirements. Referrals are made through the Councils/Commissions on Aging (COA) partner agencies. Often with this population grandparents are unprepared to have young children in the home and need assistance to purchase beds, clothing, or school supplies.

Due to the rural nature of the area, which encompasses more than 6,800 square miles, some program participants are socially isolated and live down two-track roads in heavily wooded areas. Ten percent of the 2016 senior population in the PSA (7,449) lived below 100% of the federal poverty level. (In 2016, 100% of FPL was \$11,880 for a household of one; \$16,020 for two.)

3. Describe the area agency's Targeting Strategy (eligible persons with greatest social and/or economic need with particular attention to low-income minority individuals) for the MYP cycle including planned outreach efforts with underserved populations and indicate how specific targeting expectations are developed for service contracts.

The targeting strategy that will be used by the Region 9 AAA will be multi-faceted consisting of outreach presentations, flyers, and print media. For the past few months a staff member has been conducting outreach throughout the region. Presentations have been scheduled with service organizations and retiree groups and the result has been an increase in referrals, as reported by the intake specialists. Being a rural area, there are pockets of hard-to-reach populations such as those who are socially isolated and many who live in poverty. The outreach presentations currently being conducted may be to groups not normally targeted, but the delivery is approaching the subject in a manner that they are being asked to think of neighbors, people belonging to the same church, or family members who may benefit from the services of the AAA. Flyers and brochures have been created to be shared with audiences and this practice will continue. Press releases and other methods of free publicity will continue to be utilized. An effective mechanism for delivery to hard-to-reach populations is posting informational flyers in public places such as laundromats, grocery stores, gas stations and libraries. Once people are identified as needing services, as well as being eligible, those deemed to have the greatest social and economic needs will receive priority.

Region 9 has a relatively homogenous demographic make-up with slightly over 2 percent of the population over the age of 60 being of a minority race. No gaps in services to this population were identified. The need to expend additional effort in seeking out minority populations and ensuring access to services is recognized; however, there are few populations and it is difficult to identify minority or ethnic pockets of communities or ethnic activity. The AAA will continue its efforts to provide services to American Indians through both outreach and program development with members of the federally recognized Saginaw Chippewa Tribal Nation who reside in Arenac County.

The AAA has several contracts with service provider agencies that are owned by women, but not many with minority-owned businesses. This is indicative of the make-up of the region, as there are not many minorities in the area. It is the intent of the AAA to contract with women- and minority-owned businesses; however, just being owned by a woman or minority does not guarantee that a business will be utilized by the AAA. It is more important that its employees are above reproach and have the ability to provide appropriate services as needed. To ensure the safety of program participants, other factors to be considered include the business's reputation, willingness to partner, and cost-effectiveness. When a minority-owned or woman-owned business meets the criteria established, contracts may be entered into as needed. The AAA strives to purchase goods

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and services locally in an effort to support the struggling local economies in northeast Michigan. Many of the communities where services are provided have high unemployment, leading to increased instances of people living in poverty.

4. Provide a summary of the results of a self-assessment of the area agency’s service system dementia capability using the ACL/NADRC “Dementia Capability Assessment Tool” found in the Document Library. Indicate areas where the area agency’s service system demonstrates strengths and areas where it could be improved and discuss any future plans to enhance dementia capability.

Staff of the Region 9 AAA has completed the Dementia Capability Quality Assurance Assessment Tool and has determined the agency is providing many services and supports that are advantageous to dementia patients and their caregivers. Either directly or indirectly, through contracted services, the following programs and supports are provided to persons with dementia and/or their caregivers: Adult day care; Personal care, companion services, home health care; Information and referral/options counseling; Case management/care coordination/discharge planning; Support groups; Dementia education; Dementia consultations; Respite; and the evidence-based programs of Creating Confident Caregivers, Powerful Tools for Caregivers, and TCARE (Tailored Caregiver Assessment and Referral). Additionally, caregivers are provided training on communicating with a person who has dementia.

When a person is identified as possibly having dementia, there is a standard procedure that is followed. When intake specialists are screening potential participants for the Medicaid Waiver program, they also complete a dementia screening. If a person scores a three (3) or higher, the caregiver is made aware of an in-home dementia consultation service provided by the AAA. Participation is voluntary and consists of up to three in-home visits with a dementia consultant and is specific to the family needs. People with possible dementia or cognitive impairment who have not received a formal diagnosis are referred to a physician or clinic for an evaluation. It is also determined if the person lives alone and, if not, who the primary caregiver is. All persons scoring a three or higher receive a packet of information on services available and local resources, regardless of participating in any AAA provided services.

Formal assessments for persons with dementia or cognitive impairments are conducted using the iHC. This is done in an effort to determine specific needs and services to be provided. Assessments are shared with other service providers as appropriate and necessary to ensure the participant is getting the desired services. In cases where a definitive diagnosis has not been made and the care management team identifies possible dementia or cognitive impairment, the team recommends contacting a physician for intervention. Additionally, there is a care management team trained in TCARE and able to use that model for caregiver assessment, but program participants may choose to not participate. The Creating Confident Caregivers (CCC) and Powerful Tools for Caregivers programs are provided in counties throughout the PSA. Referrals are made to the program by care management teams and respite care is offered. All Region 9 Area Agency on Aging staff receive training on working with participants who suffer from dementia, as well as working with their caregivers.

Additionally, the staff dementia consultant conducts public brain health presentations throughout the PSA to provide education on risk factors associated with developing dementia and signs of cognitive problems.

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5. When a customer desires services not funded under the MYP or available where they live, describe the options the area agency offers.

Utilizing a person-centered planning approach, staff members take time to talk in-depth with program participants (to determine what is needed to resolve the situation or need. Case managers are trained to seek information from consumers by asking specific questions that prompt thoughtful responses. The 2-1-1 referral system may be used to locate potential providers of services along with the NEMCSA Service Directory. If the desired service is not provided within a reasonable distance to the participant, staff will discuss other options that may not be exactly what was desired, but would be an appropriate alternative.

6. Describe the area agency's priorities for addressing identified unmet needs within the PSA for FY 2020-2022 MYP.

AAA staff continues to seek out new sources of funding to address areas of unmet need; however, new monies are not easily identified or available.

The greatest unmet need in the PSA of Region 9 continues to be transportation. This issue is continuously raised at public input sessions, on surveys and roundtable discussions with partner agencies. Not all counties have a public transportation system, and those that do operate on a limited geographical basis as well as hours and days of operation. The staff of the AAA continue to work with COAs to identify potential sources of funding for transportation; however, money for this issue is not readily available. Some COAs operate a transportation system for their participants, but on a limited basis. Due to the large geographic area of the PSA, transportation may always be an unmet need, but it does not preclude the AAA from working with communities to develop resolution.

Referrals may be made to other agency divisions such as NEMCSA's Weatherization program, which may be able to accommodate some home repairs, but – due to limited funding – the waiting list is three years long. In addition to this program, there have been opportunities to work with Habitat for Humanity affiliates in some communities that will provide the volunteer labor to install things such as bathroom grab bars or ramps for accessibility, if the client is able to provide the materials. The Michigan Assistive Technology Fund is available to assist persons with disabilities in obtaining items to aid in their independent living - this is a low interest loan program.

7. Where program resources are insufficient to meet the demand for services, reference how your service system plans to prioritize clients waiting to receive services, based on social, functional and economic needs.

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Wait lists for services within the PSA have been limited; however, if the demand for service were to be greater than program resources could handle a procedure is in place to determine priority. Several factors may be looked at, but the following factors would be used to determine priority: functional need, economic need and social need. Priority for services would be given to those presenting with greatest need. Program participants are also given the option to pay for services, as well.

8. Summarize the area agency Advisory Council input or recommendations (if any) on service population priorities, unmet needs priorities and strategies to address service needs.

Throughout the year, the Regional Advisory Council is given opportunity to provide input on service needs and the priority in which area elders should be served. At each monthly meeting council members are given an opportunity to provide an update on issues their respective counties are facing. One that sometimes is voiced in more than one area is the need for non-emergency medical transportation, which has been added to the MYP as a program objective. Council members are invited to attend public input sessions during the MYP planning process and one public hearing is held in conjunction with the regular May monthly meeting.

9. Summarize how the area agency utilizes information, education, and prevention to help limit and delay penetration of eligible target populations into the service system and maximize judicious use of available funded resources.

As the aging population continues to grow, it becomes increasingly important to provide information and educational opportunities to the public in an effort raise awareness of available services. The Evidence-Based Disease Prevention (EBDP) programs such as the Personal Action Toward Health (PATH) series and A Matter of Balance (MOB) both provide participants with valuable skills and information that allow them to take control of their own situations whether it be a chronic illness or risk of falling. By providing this information and leading participants through the development of action plans, the EBDP programs are a cost-effective way of helping people before their needs are so great the end result becomes placement in a skilled nursing facility or extended-care for rehabilitation.

One other way in which the AAA works to maximize resources is through community transition. The AAA has on staff a person who works to identify nursing home residents who may be able to return to independent community living if the appropriate supports are in place. This is a cost-effective solution to nursing home placement since the savings to the public tax payers can be several thousand dollars per month for each person who leaves the nursing facility. Community based care staff also coordinate with area hospice organizations to ensure program participants are receiving the appropriate care in a cost-effective manner.

Outreach is conducted to educate the public on available services and the alternative to placement in a skilled nursing facility. Current outreach practices are resulting in increased referrals to the Home and Community Based Care programs.

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Planned Service Array

Complete the FY 2020-2022 MYP Planned Service Array form for your PSA. Indicate the appropriate placement for each AASA service category and regional service definition. Unless otherwise noted, services are understood to be available PSA wide.

	Access	In-Home	Community
Provided by Area Agency	<ul style="list-style-type: none"> • Care Management • Information and Assistance • Outreach 		<ul style="list-style-type: none"> • Disease Prevention/Health Promotion • Long-term Care • Ombudsman/Advocacy • Creating Confident Caregivers • Caregiver Education, Support and Training
Contracted by Area Agency		<ul style="list-style-type: none"> • Homemaking • Home Delivered Meals • Medication Management • Personal Care • Respite Care 	<ul style="list-style-type: none"> • Adult Day Services • Dementia Adult Day Care • Congregate Meals • Disease Prevention/Health Promotion • Legal Assistance • Programs for Prevention of Elder Abuse, Neglect, and Exploitation • Creating Confident Caregivers • Kinship Support Services
Local Millage Funded		<ul style="list-style-type: none"> • Homemaking • Home Delivered Meals • Medication Management • Personal Care • Respite Care 	<ul style="list-style-type: none"> • Adult Day Services • Dementia Adult Day Care • Congregate Meals

* Not PSA-wide

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Planned Service Array Narrative

Describe the area agency's rationale/strategy for selecting the services funded under the MYP in contrast to services funded by other resources within the PSA, especially for services not available PSA wide. Utilize the provided text box to present the planned service array narrative.

All services funded under the AIP meet the identified needs of the region, as well as the guidelines of the Older Americans Act.

Public input was sought at two information sessions held at the Onaway Senior Center (March 21, 2019) and Tawas Senior Center (March 22, 2019) to assist with prioritizing desired senior services. These two events announced the online survey made available on the NEMCSA website and paper surveys were also distributed to all 12 COAs. The online survey continued from March 21 through April 24, with 530 responses gathered. All 12 counties responded with strong representation from Crawford, Alpena, Iosco and Roscommon. Of those responding, 20% indicated they were disabled; 86% were over age 60, with 24% in their 60s, 33% in their 70s, 22% in their 80s, and 7% in their 90s. Highest ranked services were: home delivered meals (92%), congregate meals (89%), in-home services (92%), snow removal/lawn care services (91%), and transportation (93%). Eighty-six percent indicated they intend to continue living in their current home for the next 5 to 10 years and 43% of those indicated that they live alone, making access to core services a very important factor for senior independence and remaining in their homes for as long as they choose.

Other survey results are as follows:

Fifty-three percent responded that they or someone they know has provided care for a person with dementia or Alzheimer's disease and 89% think that it is important to have adult day services available for persons who require 24 hour supervision; the "need for respite for the caregiver" was the most frequent comment in this section. Twenty-five percent of those responding said that they had either taken classes or had heard about the classes "Creating Confident Caregivers" and "Powerful Tools for Caregivers" that support caregivers and provide resources and information.

Fitness activities, health and wellness programs geared specifically for seniors were identified as very important by 91% of respondents. Evidence-Based Disease Prevention programs such as Personal Action Toward Health (PATH), Chronic Pain PATH, and Diabetes PATH are recognized programs for self-management, while programs such as A Matter of Balance, Walk with Ease, Arthritis Exercise, Arthritis Tai Chi, and Healthy Moves are specifically geared for strength, mobility, and decreased risk of falls. Not all mentioned programs have been offered in all counties each year and some of those mentioned have been provided by COA partners that received funding through the competitive Request For Proposal process. Class offerings depend upon availability of certified instructors to lead classes and the service priorities of each COA.

A possible trend found that is not as apparent by just reviewing the percent of "likes", were the notes handwritten in the margins on individual surveys by those in their eighties/nineties who responded "not important" to most services. These elderly were determined by the individual survey to also live with other family, friends or have a spouse. Notes indicated that services like shopping and going to medical appointments were performed by family members. If an elderly individual lives with and has a family member

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that cooks for them and drives the senior to/from medical appointments, then the COA services that provide those things aren't as important to that senior and to their ultimate independence. It may be found that caregivers providing services is a growing trend to maintain senior independence and future adjustments to the survey questions may be necessary to identify these cases.

Public input at past hearings and forums has indicated many needs in addition to those being funded under the AIP; however, the general consensus has been personal care and homemaking services are more important to a person's well-being than transportation or home repair. Not all communities are able to offer adult day centers, but those that do rely on a variety of funding, not just that from the AAA. Regardless of the service provided, funding primarily comes from the AAA, local millages and private pay.

Strategic Planning

Strategic planning is essential to the success of any area agency on aging in order to carry out its mission, remain viable and capable of being customer sensitive, demonstrate positive outcomes for persons served, and meet programmatic and financial requirements of the payer (AASA). All area agencies are engaged in some level of strategic planning, especially given the changing and competitive environment that is emerging in the aging and long-term-care services network. Provide responses below to the following strategic planning considerations for the area agency's MYP. (For Item No. 3, please include specific details about the area agency's planned process for establishing service priorities, modifying service delivery and any other contingency planning methods for handling a potential 10% funding reduction from AASA).

1. Summarize an organizational Strengths Weaknesses Opportunities Threats (SWOT) Analysis.

Integral to meeting an agency's mission is the time and effort put into strategic planning and bringing together representatives from all 12 counties. A plan provides direction and guidance and strengthens efforts of sustainability, ensuring the future of the programs being offered and growth of new services. The Region 9 AAA, in the development of this Multi-Year Plan, has conducted two public input sessions, an online survey and, with the assistance of most Councils/Commissions on Aging partners, the online survey was made available as hardcopy at senior center sites throughout the region, as well as delivered to homebound seniors. Using this information, as well as the demographic information provided by the Aging and Adult Services Agency, a brief SWOT analysis, addressing the AAAs Strengths, Weaknesses, Opportunities and Threats, was conducted. A brief summary follows here:

Strengths

- * Stability as a Community Action Agency – being a division of a larger Community Action Agency, the AAA has access to centralized fiscal services, human resources and IT services
- * Fiscal Responsibility – the agency consistently has annual audits that demonstrate the AAA is a good financial steward
- * AASA Compliance – compliance with AASA standards of operation is verified through:
 - programmatic and fiscal assessments of all subcontractors, if there are findings, a correction plan is put into place;
 - assessments of the AAA conducted by AASA, both fiscally and programmatically, if there are findings, a correction plan is developed and implemented
- * Policy board oversight and regional advisory council – the advisory council studies the aging-related issues and makes recommendations to the policy board for action
- * Councils/Commissions on Aging – the COA partners receive local millage moneys to provide additional support services and has allowed the region to remain virtually wait-list free
- * Well-trained staff – many staff members have been long-term employees of the agency and bring with them historical and institutional knowledge, as well as years of hands-on experience; employees also are responsible for meeting continuing education requirements on an annual basis
- * Sustainability for Evidence-Based Disease Prevention programs (EBDP) – Master Trainers for Personal Action Towards Health (PATH), Diabetes PATH, Chronic Pain PATH, Matter of Balance, Creating

Confident

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Caregivers programs ensures continued training for new class leaders

- * Volunteers – the addition of volunteer programs, including Senior Companion Program (SCP), Foster Grandparent Program (FGP), and Retired Senior Volunteer Program (RSVP), has provided greater opportunity for outreach of all AAA programs to new audiences; other programs utilizing volunteers include the Long Term Care Ombudsman, the Evidence-Based Disease Prevention programs, and the Medicare Medicaid Assistance Program (MMAP); volunteers make the programs sustainable

Weaknesses

- * Rural region – the 12-county PSA covers 6,800 square miles; high costs for employee mileage; the amount of windshield time takes away from other productive tasks; social isolation and transportation are issues for program participants
- * Balance of funding – the amount of funding for administrative costs is not adequate for enhancement or growth, therefore employees carry heavy workloads
- * Technology – due to the rural nature of the region there are many areas where cell service is not available; internet access has improved, but is not available in all areas of the region; this will be an ongoing issue if landlines are eliminated

Opportunities

- * Marketing – develop a marketing plan that will increase awareness of available programs, as well as improved definition of the relationship between the AAA and COAs, and the role the AAA plays in the region
- * Self-assessment – annual client satisfaction surveys and program evaluations provide continuous opportunities for improvement and enhancement of programs
- * Advocacy – new representation to the MSAC for the region provides an opportunity to strengthen the regional advocacy committee through new leadership and recruitment of new members
- * Volunteers – utilizing a greater number of volunteers will help the agency maintain sustainability even if budgets continue to shrink

Threats

- * Wage/Benefit costs – the costs to employ a workforce increases exponentially due to high rates for insurances, but the amount of funding received does not grow with the increased need
- * Staff cannot be funded with service money – it is difficult to recruit credentialed staff with the level of wages the AAA is able to offer; the result is turn-over of staff leaving for higher paying employment
- * Increase in population – as the senior population increases so will the demand for services; additionally, as people continue to live longer there will be an increased need for services to ensure they are able to remain living independently in their communities
- * For-profit entities - these agencies are increasingly entering the market space of non-profits, seeking to serve elders

2. Describe how a potentially greater or lesser future role for the area agency with the Home and Community Based Services (HCBS) Waiver and/or managed health care could impact the organization.

The AAA continues to support localized control for non-profit organizations in the provision of community-based care services, as they have been proven effective. Local community-based care has consistently produced positive outcomes for older adults and persons with disabilities. This has allowed individuals to avoid premature institutionalization and remain living independently in their communities, as

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well as save the state - and its taxpayers - money. With increased involvement of the Home and Community-Based Services Waiver by the AAA, more people would be able to receive services. Increasing the number of people receiving services would lead to fewer institutional placements. Region 9 remains committed to providing local, quality community-based care, as well as supporting long-term care rebalancing efforts, as always.

3. Describe what the area agency would plan to do if there was a ten percent reduction in funding from AASA.

The Region 9 AAA closely monitors revenue and expenses throughout each fiscal year. Although a 10% reduction in funding would have a significant effect on the budget, staff would work to minimize its impact on participants and services. The agency would continue to prioritize client need by looking at factors such as economic, social and nutritional. Those determined to be exhibiting the greatest need would be served first. Historically, the AAA has had commitments from its COA partners who utilize county millage funds to support the services also funded with money from the Older Americans Act. The county funds have been used by the COAs most advantageously and can be evidenced by the lack of waiting lists in the region.

4. Describe what direction the area agency is planning to go in the future with respect to pursuing, achieving or maintaining accreditation(s) such as National Center for Quality Assurance (NCQA), Commission on Accreditation of Rehabilitation Facilities (CARF), Joint Commission on Accreditation of Hospitals (JCAH), or other accrediting body, or pursuing additional accreditations

Accreditation through the National Committee for Quality Assurance was achieved in February 2018. The AAA began the process in Fiscal Year 21016 when it began with a feasibility study to determine if it would pursue accreditation. The designation will be valid for four years. This recognized accreditation may provide the agency an opportunity for selling the value of its services to potential partners and funders.

5. Describe in what ways the area agency is planning to use technology to support efficient operations, effective service delivery and performance, and quality improvement.

The Region 9 AAA strives to maintain adequate technology although sometimes it is hampered for reasons such as affordability and lack of internet access. Care management staff utilize notebooks when conducting assessments and are able to enter all pertinent data and case notes. Upon return to the office they are able to sync with the CIM, Inc. system. Internet access is generally not available in client homes and it is costly to purchase hot spots for care management teams. As many areas of the rural region lack a cellular signal, hot spots would not be useful all of the time. The IT department maintains the current technology in proper working order and is able to identify potential issues. Staff of this department are very helpful in determining needs and finding the most cost-effective ways to address them. Additional funding through technology grants may be pursued. If successful, it may be used to upgrade equipment as available and appropriate.

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Regional Service Definitions

If the area agency is proposing to fund a service category that is not included in the Operating Standards for Service Programs, then information about the proposed service category must be included under this section. Enter the service name, identify the service category and fund source, include unit of service, minimum standards and rationale for why activities cannot be funded under an existing service definition.

Service Name/Definition

Rationale (Explain why activities cannot be funded under an existing service definition.)

Service Category	Fund Source			Unit of Service
Access	Title III PartB	Title III PartD	Title III PartE	
In-Home	Title VII	State Alternative Care	State Access	
Community	State In-home	State Respite		
	Other _____			

Minimum Standards

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Access Services

Some Access Services may be provided to older adults directly through the area agency without a direct service provision request. These services include: Care Management, Case Coordination and Support, Options Counseling, Disaster Advocacy and Outreach Program, Information and Assistance, Outreach, and Merit Award Trust Fund/State Caregiver Support Program-funded Transportation. If the area agency is planning to provide any of the above noted access services directly during FY 2020-2022, complete this section.

Select from the list of access services those services the area agency plans to provide directly during FY 2020-2022, and provide the information requested. Also specify, in the appropriate text box for each service category, the planned goals and activities that will be undertaken to provide the service.

Direct service budget details for FY 2020 are to be included under the appropriate tab in the Area Plan Grant Budget. The funding identified in this tab should correspond to the funding (Federal OAA Title III or VII and State funds) identified in the Area Plan Grant Budget, Direct Service Budget details. The Area Plan Grant Budget uploaded and saved in AMPS must include Direct Service Budget details.

Care Management

<u>Starting Date</u>	10/01/2019	<u>Ending Date</u>	09/30/2020
Total of Federal Dollars	\$2,000.00	Total of State Dollars	\$461,789.00

Geographic area to be served

Region 9 PSA

Specify the planned goals and activities that will be undertaken to provide the service.

Specify the planned goals and activities that will be undertaken to provide the service. Maintain consistent level of care management services

Activities: Conduct pre-screens, client assessments, and develop person-centered care plans for individuals in need of supportive in-home services.

Increase awareness of program benefits

Activities: Provide education and conduct outreach efforts with local hospitals, nursing homes, and community members.

Maintain a staff of well-informed professionals

Activities: Provide educational opportunities for program staff to enhance skills and knowledge bases of available community resources necessary for the provision of effective care management services.

Provide assessment and referrals for caregivers with high stress levels

Activities: One staff member has been trained in the Tailored Caregiver Assessment and Referral (TCARE) model as a component of the Care Management program and will continue its implementation as needed. Although offered, many participants elect not to participate, possibly because the current Care Management assessment used does an effective job of establishing caregiver needs through development of the care plan.

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Number of client pre-screenings:	Current Year:	800	Planned Next Year:	700
Number of initial client assessments:	Current Year:	500	Planned Next Year:	400
Number of initial client care plans:	Current Year:	200	Planned Next Year:	200
Total number of clients (carry over plus new):	Current Year:	250	Planned Next Year:	250
Staff to client ratio (Active and maintenance per Full time care	Current Year:	1:25	Planned Next Year:	1:25

Information and Assistance

<u>Starting Date</u>	10/01/2019	<u>Ending Date</u>	09/30/2020
Total of Federal Dollars	\$5,000.00	Total of State Dollars	\$0.00
Geographic area to be served			
Region 9 PSA			

Specify the planned goals and activities that will be undertaken to provide the service.

Build capacity for prompt referrals through use and analysis of data collected through NAPIS, the client information system tracking software

Activities: Participants of all services (contracted and direct service) will be entered into the information system. Additional services for which a client may be eligible will be identified and staff will make the appropriate referrals.

Outreach

<u>Starting Date</u>	10/01/2019	<u>Ending Date</u>	09/30/2020
Total of Federal Dollars	\$13,271.00	Total of State Dollars	\$0.00
Geographic area to be served			
Region 9 PSA			

Specify the planned goals and activities that will be undertaken to provide the service.

Ease the financial burden of seniors raising related children through the continued distribution of Kinship Care funds

Activities: Review Request for Proposal responses in which partners seek funding for the Kinship Care program and make awards as appropriate. Train COA staff to identify appropriate applicants for funding such as grandparents raising grandchildren (or other familial relationships) and complete paperwork requesting funds.

Establish networks of support at councils/commissions on aging through group meetings for elders raising grandchildren or elders raising related children

Activities: Review Request for Proposal responses in which partners seek funding to establish support groups

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for grandparents raising grandchildren and award as appropriate. Provide technical support and resource information for speakers and topics of interest.

Raise awareness of programs and services availability for at-risk elders

Activities: Establish a process to identify and contact isolated at-risk elders to raise awareness of available programs and services for which they may qualify. Distribute informational brochures and encourage participation in appropriate programs/services.

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Direct Service Request

It is expected that in-home services, community services, and nutrition services will be provided under contracts with community-based service providers. When appropriate, an area agency direct service provision request may be approved by the State Commission on Services to the Aging. Direct service provision is defined as "providing a service directly to a participant." Direct service provision by the area agency may be appropriate when, in the judgment of AASA: (a) provision is necessary to assure an adequate supply; (b) the service is directly related to the area agency's administrative functions; or (c) a service can be provided by the area agency more economically than any available contractor, and with comparable quality. Area agencies that request to provide an in-home service, community service, and/or a nutrition service must complete the section below for each service category.

Select the service from the list and enter the information requested pertaining to basis, justification and public hearing discussion for any Direct Service Request for FY 2020-2022. Specify the planned goals and activities that will be undertaken to provide the service in the appropriate text box for each service category. Direct service budget details for FY 2020 are to be included under the appropriate tab in the Area Plan Grant Budget. The funding identified in this tab should correspond to the funding (Federal OAA Title III or VII and State funds) identified in the Area Plan Grant Budget, Direct Service Budget details. The Area Plan Grant Budget uploaded and saved in AMPS must include Direct Service Budget details. Skip this section if the area agency is not planning on providing any in-home, community, or nutrition services directly during FY 2020-2022.

Disease Prevention/Health Promotion

Total of Federal Dollars \$5,000.00 Total of State Dollars \$0.00

Geographic Area Served Region 9 PSA

Planned goals, objectives, and activities that will be undertaken to provide the service in the appropriate text box for each service category.

Ensure adequate opportunities exist within the region for public participation in Evidence-Based Disease Prevention programs lead by knowledgeable, certified trainers

Objective: During FY 2020, two staff members of the AAA will maintain appropriate credentials as Master Trainers to provide leader training in Evidence-Based Disease Prevention programs such as Personal Action Toward Health (PATH) and it's variations for Diabetes (D-PATH) and Chronic Pain (CP-PATH), and Matter of Balance (MOB).

Activity: Staff members who are Master Trainers will identify and register for training opportunities, as necessary, to ensure their abilities to maintain certification to teach new leaders, as well as lead classes such as PATH, D-PATH, CP-PATH, MOB, and Powerful Tools for Caregivers (PTC).

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Section 307(a)(8) of the Older Americans Act provides that services will not be provided directly by an Area Agency on Aging unless, in the judgment of the State agency, it is necessary due to one or more of the three provisions described below. Please select the basis for the direct service provision request (more than one may be selected).

(A) Provision of such services by the Area Agency is necessary to assure an adequate supply of such services.

(B) Such services are directly related to the Area Agency’s administrative functions.

(C) Such services can be provided more economically and with comparable quality by the Area Agency.

1.(A) Provision of such services by the Area Agency is necessary to assure an adequate supply of such services.

(C) Such services can be provided more economically and with comparable quality by the Area Agency.

Provide a detailed justification for the direct service provision request. The justification should address pertinent factors that may include: a cost analysis; needs assessment; a description of the area agency’s efforts to secure services from an available provider of such services; or a description of the area agency’s efforts to develop additional capacity among existing providers of such services. If the service is considered part of administrative activity, describe the rationale and authority for such a determination.

The AAA will contract out much of the funding for the Evidence-Based Disease Prevention programs, but will retain some funding for update training of staff and new leader training, as well as possible service provision as appropriate. Additionally, the AAA now shares the cost of the program licenses.

Describe the discussion, if any, at the public hearings related to this request. Include the date of the hearing(s).

Long Term Care Ombudsman

<u>Total of Federal Dollars</u>	\$13,957.00	<u>Total of State Dollars</u>	\$36,376.00
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Geographic Area Served Region 9 PSA

Planned goals, objectives, and activities that will be undertaken to provide the service in the appropriate text box for each service category.

Ensure access to LTC Ombudsmen representatives and services in all skilled nursing facilities in the region

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Objective: During FY 2020, the LTC Ombudsman will recruit and train four ombudsman volunteers.

Activities: Develop and implement a recruiting campaign. Screen volunteers for appropriate program fit. Arrange for appropriate training of volunteers. Volunteers become active in problem resolution for nursing home residents and are educated on long term care issues.

Maintain a visible presence in all skilled nursing facilities of the PSA, as well as other agencies in the region

Objective: During FY 2020, the LTC Ombudsman will visit each of the 21 skilled nursing facilities in the region at least once per quarter, as well as provide relevant training opportunities for staff and aging network partners.

Activities: The LTC Ombudsman will schedule and make quarterly visits to all nursing homes in the PSA on a regular basis. Document visits and provide any follow-up as necessary. Ensure residents and nursing home staff have access to Ombudsman services on a continuing basis. Develop trainings appropriate to the program's mission and provide to nursing home staff, human service agency staff, county COAs, service organizations, faith-based agencies, and other relevant audiences. This will ensure that nursing home residents, their family members and the communities are educated on matters pertinent to those in long-term care facilities.

Section 307(a)(8) of the Older Americans Act provides that services will not be provided directly by an Area Agency on Aging unless, in the judgment of the State agency, it is necessary due to one or more of the three provisions described below. Please select the basis for the direct service provision request (more than one may be selected).

(A) Provision of such services by the Area Agency is necessary to assure an adequate supply of such services.

(B) Such services are directly related to the Area Agency's administrative functions.

(C) Such services can be provided more economically and with comparable quality by the Area Agency.

(A) Provision of such services by the Area Agency is necessary to assure an adequate supply of such services.

(C) Such services can be provided more economically and with comparable quality by the Area Agency.

Provide a detailed justification for the direct service provision request. The justification should address pertinent factors that may include: a cost analysis; needs assessment; a description of the area agency's efforts to secure services from an available provider of such services; or a description of the area agency's efforts to develop additional capacity among existing providers of such services. If the service is considered part of administrative activity, describe the rationale and authority for such a determination.

The AAA proposes to continue providing the Long Term Care Ombudsman program. Given the service definition and the ongoing need for training, the funds are insufficient to distribute to 12 counties. Additionally,

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the AAA believes the PSA will be most responsive to an advocacy initiative from a credible, responsive, and locally accountable agency. The AAA Ombudsman program has been a visible presence throughout the region. The AAA will continue to provide office space, supportive services and training to the Long Term Care Ombudsman. The Long Term Care Ombudsman will continue to respond to nursing home resident complaints, provide technical assistance and training on long term care issues, and maintain a volunteer initiative to assist clients in each county with long term care issues. Historically, provision of this service has been most effective when offered in this manner. The agency's LTC Ombudsman has been instrumental in the Elder Abuse Prevention and Awareness conferences.

Describe the discussion, if any, at the public hearings related to this request. Include the date of the hearing(s).

Caregiver Education, Support and Training

<u>Total of Federal Dollars</u>	\$27,000.00	<u>Total of State Dollars</u>	\$0.00
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Geographic Area Served Region 9 PSA

Planned goals, objectives, and activities that will be undertaken to provide the service in the appropriate text box for each service category.

Provide information, guidance, and support to family caregivers of persons with dementia

Objective: To identify family caregivers of persons with dementia and assist in the development of a dementia care plan specific to the needs of the caregiver and loved one. It is expected that 15 caregivers will receive support from the Dementia Care Consultation Program during FY 2020.

Activities: Intake Specialists screen for dementia when completing the routine Michigan Intake Guidelines (MIG) assessment for potential Home and Community Based Care Management and MI Choice Waiver participants. There are eight questions on the dementia screening form and a person scoring three or higher will be provided additional information on the Dementia Care Consultation Program. Those who are interested will be contacted by staff to schedule three in-home consultations. Using a Person-Centered approach, the consultant works with the caregiver to develop an action plan specific to his/her needs. This is done during the first visit and it is adjusted and refined on the subsequent visits. Also, on the third visit an evaluation of the program is conducted. All persons participating in the screening, even those who chose not to participate in the consultation program, will be mailed information on dementia, the program, and who to call should they change their mind about participating.

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Section 307(a)(8) of the Older Americans Act provides that services will not be provided directly by an Area Agency on Aging unless, in the judgment of the State agency, it is necessary due to one or more of the three provisions described below. Please select the basis for the direct service provision request (more than one may be selected).

- (A) Provision of such services by the Area Agency is necessary to assure an adequate supply of such services.
- (B) Such services are directly related to the Area Agency's administrative functions.
- (C) Such services can be provided more economically and with comparable quality by the Area Agency.

(A) Provision of such services by the Area Agency is necessary to assure an adequate supply of such services.

(C) Such services can be provided more economically and with comparable quality by the Area Agency.

Provide a detailed justification for the direct service provision request. The justification should address pertinent factors that may include: a cost analysis; needs assessment; a description of the area agency's efforts to secure services from an available provider of such services; or a description of the area agency's efforts to develop additional capacity among existing providers of such services. If the service is considered part of administrative activity, describe the rationale and authority for such a determination.

For three years the AAA has participated in the Developing Dementia Dexterity project and now, in the final year of funding, the program is gaining ground. As with any new program, there is a learning curve as well as a length of time for people to become aware of it. There was staff turnover in the first and second year of the grant and it is now stable. The AAA proposes continuing the program as it is a successful model and has already invested staff time and laid the groundwork for its continuation.

Describe the discussion, if any, at the public hearings related to this request. Include the date of the hearing(s).

Creating Confident Caregivers

Total of Federal Dollars \$5,000.00 Total of State Dollars \$0.00

Geographic Area Served Region 9 PSA

Planned goals, objectives, and activities that will be undertaken to provide the service in the appropriate text box for each service category.

Expand Creating Confident Caregiver classes to provide coverage in underserved areas

Objective: During FY 2020, the AAA will hold two six-week Creating Confident Caregiver classes in counties where there are no certified leaders. (Additional classes may be held, dependent on funding.)

Activities: Identify the location for the six-week class series to be held. Enter contract with a trained leader (unless class is led by staff) to provide the class series in an underserved area. Promote the

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program to agencies and medical clinics that may be able to identify caregivers and make referrals. Provide press release information to media of the county in which the program will be held. Screen referrals for appropriateness in class and register participants. An evaluation is conducted at the end of the class series. Maintain training credentials of AAA staff member.

Section 307(a)(8) of the Older Americans Act provides that services will not be provided directly by an Area Agency on Aging unless, in the judgment of the State agency, it is necessary due to one or more of the three provisions described below. Please select the basis for the direct service provision request (more than one may be selected).

(A) Provision of such services by the Area Agency is necessary to assure an adequate supply of such services.

(B) Such services are directly related to the Area Agency’s administrative functions.

(C) Such services can be provided more economically and with comparable quality by the Area Agency.

(A) Provision of such services by the Area Agency is necessary to assure an adequate supply of such services.

(C) Such services can be provided more economically and with comparable quality by the Area Agency.

Provide a detailed justification for the direct service provision request. The justification should address pertinent factors that may include: a cost analysis; needs assessment; a description of the area agency’s efforts to secure services from an available provider of such services; or a description of the area agency’s efforts to develop additional capacity among existing providers of such services. If the service is considered part of administrative activity, describe the rationale and authority for such a determination.

The AAA will contract out much of the funding for Creating Confident Caregiver classes, but will retain some funding for direct service provision, as well as training of a staff member. Some Councils/Commissions on Aging (COAs) have had difficulty in recruiting trainers and the AAA will be able to help cover counties with gaps by having a staff member who can provide the classes.

Describe the discussion, if any, at the public hearings related to this request. Include the date of the hearing(s).

FY 2020 ANNUAL IMPLEMENTATION PLAN

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Regional Direct Service Request

It is expected that regionally-defined services will be provided under contracts with community-based service providers. When appropriate, a regional direct service provision request may be approved by the Michigan Commission on Services to the Aging. Regional direct-service provision by the area agency may be appropriate when, in the judgment of AASA: (a) provision is necessary to assure an adequate supply; (b) the service is directly related to the area agency's administrative functions, or; (c) a service can be provided by the area agency more economically than any available contractor, and with comparable quality.

Area agencies that request to provide a regional service directly must complete this tab for each service category. Enter the regional service name in box and click "Add." The regional service name will appear in the dialog box on left after screen refresh. Select the link for the regional service and enter the information requested pertaining to basis, justification and public hearing discussion for any regional direct service request for FY 2020-2022. Also specify the planned goals and activities that will be undertaken to provide the service in the appropriate text box for each service category.

Regional Direct Service Budget details for FY 2020 are to be included under the appropriate tab in the Area Plan Grant Budget. The funding identified in this tab should correspond to the funding (Federal OAA Title III or VII and State funds) identified in the Area Plan Grant Budget, Direct Service Budget details. The Area Plan Grant Budget uploaded and saved in AMPS must include Regional Direct Service Budget details.

Please skip this section if the area agency is not planning on providing any regional services directly during FY 2020-2022.

Total of Federal Dollars

Total of State Dollars

Geographic Area Served

Planned goals and activities that will be undertaken to provide the service in the appropriate text box for each service category.

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Section 307(a)(8) of the Older Americans Act provides that services will not be provided directly by an Area Agency on Aging unless, in the judgment of the State agency, it is necessary due to one or more of the three provisions described below. Please select the basis for the direct service provision request (more than one may be selected).

(A) Provision of such services by the Area Agency is necessary to assure an adequate supply of such services.

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(C) Such services can be provided more economically and with comparable quality by the Area Agency.

Provide a detailed justification for the direct service provision request. The justification should address pertinent factors that may include: a cost analysis; needs assessment; a description of the area agency's efforts to secure services from an available provider of such services; or a description of the area agency's efforts to develop additional capacity among existing providers of such services. If the service is considered part of administrative activity, describe the rationale and authority for such a determination.

Describe the discussion, if any, at the public hearings related to this request. Include the date of the hearing(s).

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Program Development Objectives

For FY 2020-2022, provide information for all program development goals and objectives that will be actively addressed during the MYP. If there were no communities in the PSA during FY 2017-2019 that completed an aging-friendly community assessment and received recognition as a Community for a Lifetime (CFL), then there must be an objective that states; "At least one community in the PSA will complete an aging-friendly community assessment and receive recognition as a CFL by 9/30/2020." AASA has this same objective for all area agency regions, as part of the AASA State Plan with the Administration for Community Living (ACL).

It is recognized that some communities may not end up completing an aging-friendly community assessment, and/or achieving CFL recognition despite good faith efforts by the area agency and community partners involved. Helping raise awareness in communities about the value and importance of becoming more aging-friendly for all ages is still an important program development activity. It can help to support more livable communities and options for older adults and family members. Given the above, those area agencies required to include this CFL objective for FY 2020 will be expected to report on progress in their FY 2021 Annual Implementation Plan (AIP) that includes:

1. Any communities that achieve CFL recognition (if any) and if none;
2. The community or communities the area agency approached to encourage them to complete an aging-friendly community assessment and/or improvement activities and also;
3. Any lessons learned for the area agency and other community partners from the process of raising awareness about the value of supporting aging-friendly communities and also;
4. Improvements (if any) that were made in communities in the PSA to make them more aging-friendly.

The area agency must enter each program development goal in the appropriate text box. It is acceptable, though not required, if some of the area agency's program development goals correspond to AASA's State Plan Goals (Listed in the Documents Library). There is an entry box to identify which, if any, State Plan Goals correlate with the entered goal.

A narrative for each program development goal should be entered in the appropriate text box. Enter objectives related to each program development goal in the appropriate text box. There are also text boxes for the timeline, planned activities and expected outcomes for each objective. (See Document Library for additional instructions on completing the Program Development section.)

Area Agency on Aging Goal

- A. Advocate for senior programs and engage in dialog with the aging network constituents and elected officials.

State Goal Match: 1

Northeast MI Community Services Agency, Inc

FY 2020

Narrative

Advocating for older persons and persons with disabilities is essential to providing choices for independent living and achieving the mission of the Region 9 Area Agency on Aging. This is accomplished through myriad of avenues at the local, state and federal levels, but the AAA recognizes the need to put a local face on the issues. For that reason, the AAA will host a legislative town hall meeting, essentially bringing the legislators, or their representatives, to the constituents. The meetings will have a focus on senior issues, such as programs and funding. Annually, programs of great importance to seniors are in danger of having funding cuts or – in some cases – complete elimination from the budget. Although staff strongly advocates and provides information and statistics to the elected officials, it is more impactful when they can hear it directly from an older adult who is reliant on the offerings of the aging network. As the intent is to educate elected officials and provide advocacy for seniors and their needs, the meetings will be open to the public. With a quickly aging population, it is important for legislators to hear from these constituents.

Objectives

1. Host a legislative town hall-style meeting, annually, with state and federal elected officials
 Timeline: 10/01/2019 to 09/30/2022

Activities

One or two tentative dates and locations will be established so that AAA staff may contact federal and state legislators of the corresponding areas to extend an invitation and assess the best date/time. Elected officials often have limited time to spend in their districts and schedule appointments well in advance, which will make it necessary to begin planning such a meeting early in the Fiscal Year. Once a date, location and time have been confirmed, staff will begin marketing the event. Details of the meeting will be put in the weekly newsletter, posted in social media and the agency website, provided to partners in the aging network, as well as press releases to the appropriate local media. It may be necessary for staff to maintain contact with legislators' offices to ensure the meeting remains a priority on their agendas.

Expected Outcome

As a result of the legislative town hall meetings, it is expected the elected officials will have a better understanding of the issues faced by the aging population in their respective districts and seniors will feel listened to and heard. With increased knowledge of the detrimental impact of funding cuts to senior programs, legislators will work within their means to safeguard current funding and seeking ways to provide for increases.

- B. Promote caregiver wellness and empowerment by providing education to enhance the caregiver experience.**

State Goal Match: 1

Northeast MI Community Services Agency, Inc

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Narrative

Caregiver burnout is defined as a state of physical, emotional, and mental exhaustion that may be accompanied by a change in attitude - from positive and caring to negative and unconcerned. When caregivers experience burnout, their loved ones are at a greater risk of being abused or neglected. Although caregiving may be one of the most important jobs a person will undertake, it is also a job for which they are the least prepared. Frequently, it is a role that spouses or other family members find themselves thrust into with minimal education or preparation. The wellbeing of caregivers is paramount to the wellbeing of the care recipient. For that reason, the Region 9 AAA maintains it is necessary to support caregivers by providing opportunities for education, self-reflection, and skill strengthening so they are able to sustain a positive caregiving experience.

Objectives

1. Hold a caregiver wellness and empowerment conference to provide a supportive and educational environment for learning and skill enhancement.

Timeline: 10/01/2019 to 09/30/2020

Activities

Determine budget and if additional funding needs to be sought. Secure a location and date for the conference (likely spring). Identify program topics and invite knowledgeable speakers. Promote conference with community partners for help in identifying unpaid, family caregivers as a focus for invitees, although it will be open to anyone. Following the conference, a review of evaluations will be necessary to determine areas for improvement.

Expected Outcome

Educated caregivers will be better prepared to handle the many stressors that can develop in a caregiving relationship. They will acquire new skills and learn of other available resources in their communities. By connecting caregivers with resources, as well as other people who may be in similar situations, the stress that often leads to burnout will be lessened and the caregiving experience will remain positive. Additionally, the care recipient will be able to remain living in the home longer, as there will be a reduced risk of premature institutionalization.

C. Increase capacity to provide non-emergency medical transportation within the PSA.

State Goal Match: 2

Northeast MI Community Services Agency, Inc

FY 2020

Narrative

The Region 9 PSA is more than 6,800 square miles and meets the definition of rural as stipulated by the U.S. Department of Agriculture, as well as that of the U.S. Census Bureau. With 29,070 residents, Alpena County has the largest population of all counties in the region. According to data provided by National Association of State Units on Aging and Disability (NASUAD), just over 28% of the county's total population is age 60 or older. Each time the AAA conducts a community needs assessment, transportation ranks at the top of the list for needs not being met. The most recent assessment had 93% of respondents saying transportation was important. Care Management and Waiver clients of the AAA frequently are in need of non-emergency medical transportation (NEMT) and it is one of the top requests received by the partner agencies. With the Retired and Senior Volunteer Program (RSVP) within the agency division of the AAA, a goal of increasing the number of volunteers who provide NEMT has been set. Volunteers serving through the RSVP may be eligible for some mileage reimbursement and this may aid in recruitment efforts.

Objectives

1. Increase the number of volunteer drivers for non-emergency medical transportation (NEMT) by five.
 Timeline: 10/01/2019 to 09/30/2020

Activities

Increase outreach to recruit potential volunteers who will provide transportation to non-emergency medical appointments, such as dialysis. Outreach may include press releases, articles in newsletters of aging network partners, social media, and presentations. All potential drivers will be vetted through an application process, including a background check to ensure safety of those being transported. Arrangements for rides may be made with care management teams or through partner agencies. A paperwork process is in place to ensure that doctors sign off on a form to verify that the person was transported and attended his/her appointment.

Expected Outcome

Persons receiving rides from RSVP volunteers will be better able to self-manage their chronic illnesses by attending regularly scheduled medical appointments and not canceling due to lack of transportation. This may reduce relapses of illness, rehospitalizations, and the need for premature institutionalization; all of which will reduce insurance costs. Persons will be able to remain living independently in a setting of their choosing because of the support provided through non-emergency medical transportation.

D. Expand opportunities for seniors to participate in Evidence-Based Disease Prevention (EBDP) programs.

State Goal Match: 2

Northeast MI Community Services Agency, Inc

FY 2020

Narrative

The AAA supports effective mechanisms of health management and will seek additional opportunities with proven strategies. Those who participate in these programs further strengthen their abilities to take control of their health and improve their qualities of life. The skills learned are specific to the person taking the course and s/he chooses what will be most beneficial when incorporated into her/his lifestyle.

The AAA encourages partners to offer Evidence-Based Disease Prevention (EBDP) programs. In alignment with the Aging and Adult Services Agency, only programs rated as Level III will be funded by the AAA. Two staff are Master Trainers for the Personal Action Toward Health (PATH) (and its diabetes and pain components) and the Matter of Balance (MOB) programs. The AAA will provide leader trainings to grow the number of class offerings in the PSA. As the population continues to age and more people wish to remain living independently, the need for evidence-based disease prevention programs increases. When individuals take control of their health, improved health outcomes result from the efforts. Also, minimizing fall risks, results in older adults reporting fewer injuries and broken bones.

The Creating Confident Caregivers (CCC) program provides a setting for caregivers to gain a better understanding of dementia and learn skills to cope with the situation they face. Caregivers go through myriad changes emotionally as they take on the role of caring for a loved one with dementia. Caregiving is emotionally and physically draining; when a caregiver does not have the skills and knowledge to work with the disease's effects on his/her loved one, the situation can spiral quickly. Erratic behaviors and outbursts become difficult to deal with and the stress level continues to rise, sometimes leading to abuse. The CCC lessens the chance of abuse and the skills learned improve the health and well-being of the caregiver, assisting in the prevention of burnout.

For seniors living in the rural north, being able to attend EBDP classes can be a challenge; both, for seniors to attend within a reasonable driving distance, and also, to enable rural COAs to offer the classes. Some COAs may have only one trainer in the county and most EBDP programs require 2 trainers in order to hold class. EBDP programs are gaining popularity as the information resource for staying independent, preventing falls and managing health, pain and diabetes. By renewing trainer certifications in a timely manner and recruiting and training new leaders, EBDP classes will be readily available throughout the Region 9 PSA.

Objectives

1. Provide opportunities for seniors to participate in Evidence-Based Disease Prevention (EBDP) programs at local Councils/Commissions on Aging (COAs) and partner agencies by increasing the number of class trainers available to lead classes.

Timeline: 10/01/2019 to 09/30/2020

Activities

Assess the need for trainers of specific EBDP programs and counties in which they are needed and decide what leader trainings need to be offered. Schedule the trainer sessions and advertise to recruit trainers. Ensure those who are Master Trainers receive appropriate updates to maintain credentials by tracking expiration dates of certifications and seeking refreshers in a timely manner. Assist newly trained leaders in scheduling classes and maintain on ongoing, updated list of class offerings throughout the region.

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Expected Outcome

As more volunteers become certified trainers, partner agencies will find it easier to schedule EBDP programs and more classes may be offered. Region 9 will have a pool of trainers to not only lead classes, but also cover classes in nearby counties. This will ensure more seniors will be able to participate in local EBDP classes that promote health, safety, and support their independence.

2. Increase by 10% the number of caregivers learning coping skills and understanding dementia by providing the Creating Confident Caregivers (CCC) class series and other caregiver resources

Timeline: 10/01/2019 to 09/30/2020

Activities

Recruit volunteers to be trained as lay leaders of the CCC program. Promote awareness of the CCC class through outreach to identify caregivers who will attend. Schedule and hold classes; offer respite for caregivers during class time through local COAs. Continue to promote available community resources and seek additional caregiver resources to share.

Expected Outcome

By assisting caregivers in gaining a better understanding of what their loved one with dementia is going through, their stress level will decrease. Program participants will learn coping skills, report less combative behavior, and greater familial harmony. This will further decrease the potential for premature institutionalization of seniors with dementia and allow the person to remain living in his/her home longer. Also, when caregivers are better able to handle the stress, it becomes less likely to result in an abusive situation due to caregiver burnout.

- E. Promote independent living and self-choice in developing care programs by offering long-term supports and services.**

State Goal Match: 2

Narrative

Person-centered thinking was developed around the philosophy that people will do better and be more engaged when they have the ability to make the choices and direct their own care. The AAA will build capacity for person-centered thinking and self-determination within its provider pool as part of its future planning options, particularly for individuals seeking long term care services and supports, but also in a manner that supports person-centered access for information in all aspects of the aging network. Training in person-centered awareness is required of all staff at subcontracting agencies. All employees of the AAA participate in the full, two-day person-centered thinking training. Access to these trainings will be made available as needed.

Objectives

1. Ensure all persons seeking services or information will be responded to in a person-centered manner by providing training to all new AAA staff and new staff of partner agencies.

Timeline: 10/01/2019 to 09/30/2020

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Activities

All AAA staff will attend a two-day Person Centered Thinking (PCT) training. The training will be offered/provided to COA partners, such as in-home service providers, as well as Long Term Care Ombudsman volunteers. Person Centered Awareness trainings (a 2-hour class) will be made available, as well. Participants will work with case management teams who have received the training to develop their own PCT care plan. Supervisory reviews of participant case files will ensure utilization of PCT principles.

Expected Outcome

Persons seeking services will be more engaged in their care plans as a result of having the opportunity to work with their care management team to determine their own needs, supports, and services. As a result they will be able to remain living independently in a setting of their choosing. Staff will understand and apply PCT when working with program participants. Care plans will be developed with input and guidance from the participant, ensuring their self-identified needs will be met, as well as being treated with dignity and respect. Nursing home residents will have access to PCT-trained volunteers to assist in issue resolution.

F. Provide education on Medicare and Medicare Fraud awareness.

State Goal Match: 3

Narrative

Medicare is a complex system and is quite daunting for people new to receiving the benefits. With the different parts of Medicare providing coverage it gets confusing and people need assistance in understanding their rights and options, in order to ensure they have coverage appropriate for their needs. Equally important is the ability to identify possible fraudulent use of one's own Medicare number, how to protect one's identity, and avoid scams. The various types of Medicare fraud costs taxpayers more than \$60 billion each year. Seniors and persons with disabilities are not only targets of scammers wanting to steal their identities, but they become the front line defense for reporting it. Scam information needs to be updated just as often as new scams occur. Local police and other agencies often refer clients to aging network partners for help with scams. Seniors and persons with disabilities need to know how to review their Medicare Summary Notices, how to recognize scams/Medicare fraud, how to protect their identity, and what to do and how to report an incident. Providing the education to engage beneficiaries in actively playing a part in the identification and reporting of fraud and scams is the first step in ending the costly threat to Medicare.

Objectives

1. Provide opportunity for a minimum of 120 seniors and/or persons with disabilities to increase their knowledge and awareness about "Medicare Benefits and Fraud" through public education events to be held throughout the Region 9 service area.
Timeline: 10/01/2019 to 09/30/2020

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Activities

A presentation on Medicare benefits and preventive services, including Medicare fraud and scams, will be developed. This will be used for public education in counties throughout the PSA. Additional materials such as flyers and brochures may be developed and used as needed. Medicare Medicaid Assistance Program team members of Region 9 will be able to use the presentation and materials to do outreach in their own counties. Once a determination of when and where a presentation will be held, marketing of the event may be done via social media, press releases, agency newsletters, and free community bulletin boards.

Expected Outcome

Beneficiaries who are educated on the parts of Medicare, the different enrollment periods, and preventive services will be able to make appropriate choices for healthcare coverage, as well as improve and/or maintain their current health and well-being. They will be proactive participants in identifying Medicare fraud by being able to discern the difference between legitimate benefits and attempts to cheat them. The presentations will pass on a level of resistance to this type of fraudulent activity and seniors will know how to properly report such occurrences.

G. Increase public awareness of signs of abuse, neglect and financial exploitation among senior populations

State Goal Match: 3

Narrative

As an agency providing services to seniors, the AAA must play an integral role in educating the public on elder abuse issues and promoting the prevention of such through awareness and educational events. By conducting outreach and providing educational opportunities for colleagues and the public, the AAA increases awareness and further impedes the continued spread of abuse and exploitation of vulnerable adults.

There is a lack of reporting of elder abuse, as well as an uncertainty about how and where it should be reported. Often times, elders are afraid to report abusive situations for fear of being removed from their homes, losing control over their decisions, or being separated from loved ones. Law enforcement agencies often do not track elder abuse as such, but rather classify it as domestic violence/situation. The lack of data relating to elder abuse, neglect and exploitation speaks to the need for better education in local communities. Situations of elder abuse, neglect and exploitation exist, but there is no uniform system for reporting and tracking; therefore, there is no clear picture of the prevalence of the issue. It can be surmised that the lack of reporting has a direct correlation to the lack of education on elder abuse in general.

Objectives

1. Improve collaboration with area law enforcement, emergency personnel, and Adult Protective Services workers in identifying and reporting suspected elder abuse.

Timeline: 10/01/2019 to 09/30/2020

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Activities

The AAA will work to strengthen the relationships with local law enforcement, emergency personnel, and APS staff for increased visibility at senior-attended events and locations such as senior centers, health fairs, and senior housing. This partnership will create a venue for educational presentations among service organizations, congregate meal sites and senior living complexes. The AAA will continue to support its COA partners in establishing these relationships and with ongoing support of Safe, Sound and Secure events. Should funding be available through the PREVNT competitive bid process for FY 2020, the AAA intends to submit a proposal that will provide all area law enforcement agencies and emergency personnel the opportunities to attend training specific to dementia and elder abuse.

Expected Outcome

Enhanced collaborative relationships with APS, law enforcement, emergency personnel, and the aging network will result in improved communication and an increase in the reporting of elder abuse and exploitation instances. Seniors will be empowered to protect themselves or their friends by identifying and reporting suspected abuse.

2. Increase the number of people who become more aware of the effects of elder abuse, neglect and exploitation, as well as how to identify it and report.

Timeline: 10/01/2019 to 09/30/2020

Activities

Conduct educational presentations for COAs, at congregate meal sites, health fairs, nursing homes, senior living complexes and faith based organizations, as well as trainings for in-home providers and nursing home staff. Provide brochures and appropriate literature to foster community awareness; explore the possibility of developing a toolkit that can be distributed region-wide. Host an elder abuse prevention and awareness conference for the faith-based community and interested persons.

Expected Outcome

The intended outcome is to raise awareness of elder abuse, provide information on identifying signs of abuse, and offer preventive solutions. Seniors will be safer in their home environments as improved awareness of signs of abuse, neglect, and financial exploitation will result in identification and reporting of behaviors, which will lessen the criminal victimization of this population. As people are educated on how to identify the signs of abuse, early intervention will take place.

H. Foster development of new collaborations and enhance current partnerships to build the aging continuum.

State Goal Match: 4

Narrative

The Region 9 Area Agency on Aging would not be able to serve the needs of older adults and persons with disabilities throughout the PSA without the commitment of its partners. By working together a greater number of persons are able to be served. This effort is enhanced through the technical support provided by the AAA to the subcontracting agencies and COA partners. The AAA works to identify new partners and bring them into the fold of the aging continuum to further strengthen the region's commitment to serving older adults.

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Objectives

1. Provide training and technical assistance to all local aging network partners.

Timeline: 10/01/2019 to 09/30/2020

Activities

The AAA is in the process of building a data base that will enable contracted service providers to enter their agency's NAPIS reporting data. Once the AAA verifies the accuracy of the data, it will be uploaded to the state system, which feeds into the federal data base. Quarterly meetings, known as Region 9ers, will be arranged for COA and aging partners in the PSA. An annual pre-bidders conference will be offered to all potential contractors. At this meeting, the competitive bid process is reviewed and questions are answered. Trainings on grant writing and strategic planning are available from AAA staff, as well as one-on-one meetings to go over proposals submitted during the competitive bid process (once awards have been finalized). This provides bidders an opportunity to identify strengths of their proposals and areas for improvement in the next round. The AAA policy manual will be reviewed and updates to it, as well as to AASA policy, will be provided to partner agencies. AAA staff are available to attend COA board meetings or speak on a variety of program topics, as requested. On-site assessments will be conducted annually. Additionally, a board of directors training module is available to be presented by AAA staff upon request.

Expected Outcome

Increased efficiency will be the result of COAs having the ability to enter their own data into the new data base, once it is complete. Referrals to additional services may increase due to the real-time entry of data and readily available information on program participants. The local aging network will be strengthened by direct support of the AAA through program assessment/monitoring for compliance, explanation/interpretation of AASA standards, and increased or enhanced provision of programs. Training opportunities will allow partner agencies to access free education for staff to build on their professional development. With limited budgets, this is an important consideration.

- I. Improve the quality and effectiveness of services provided through the regional aging network and Region 9 Area Agency on Aging partners.**

State Goal Match: 4

Narrative

Integral to the improved quality of life for someone wishing to remain in his/her home and avoid premature institutionalization is the opportunity to receive quality care from educated and skilled workers. Community partners face limited budgets and - while they recognize the need to provide additional training - it may be difficult to provide a wide range of educational opportunities. With the AAA providing the opportunities for education it is ensuring access to partner agencies and building a workforce able to provide elders and persons with disabilities high quality services.

Objectives

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1. Increase the number of direct-care service providers and ensure they have access to affordable continuing education opportunities by providing at least two trainings each year enabling them to develop, improve, and maintain a high quality level of service to seniors.
Timeline: 10/01/2019 to 09/30/2020

Activities

Area high schools, Head Start parent meetings, and other groups and venues where adults may socialize will be targeted for outreach to promote the field of direct-care with the aging population as a career opportunity. Recruitment of potential direct-care employees will be essential to stem the impact of the impending shortage of workers. Ensure appropriate training to build a workforce of professional direct-care workers capable of providing care and services to older adults and persons with disabilities. Continue participation in the IMPART Alliance and support continued training with the Building Training, Building Quality series, as well as researching the feasibility of offering a credentialed direct-care worker training program through local community colleges.

Expected Outcome

As a result of targeted outreach, an increase in the number of people choosing a career in direct-care services is expected. Due to professional training, program participants will experience an increased level of quality care from direct-care service providers who have broadened their knowledge of caregiving through participation in appropriate educational opportunities. The increase in quality care will lead to greater client satisfaction. There will be lower turn-over for staff that are well-trained and performing competently.

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Advocacy Strategy

Describe the area agency's comprehensive advocacy strategy for FY 2020-2022. Describe how the agency's advocacy efforts will improve the quality of life of older adults within the PSA.

Include what advocacy efforts (if any) the area agency is engaged in that are related to the four priority advocacy areas the State Commission on Services to the Aging is focusing on: Transportation, Direct Care Worker Shortage, Reduce Elder Abuse and Eliminate the Wait List for home delivered meals and in-home services. Also identify area agency best or promising practices (if any) in these four areas that could possibly be used in other areas of the state.

Advocating for older persons and persons with disabilities is essential to providing choices for independent living and achieving the mission of the Region 9 Area Agency on Aging. This is accomplished through myriad avenues at the local, state and federal levels. The AAA encourages its regional advisory council, policy board, and community partners to engage in advocacy efforts to ensure issues important to seniors are kept in the forefront and that legislative decisions are not made without fully knowing the potential positive and negative impacts on seniors. Thus, national and state legislation is monitored by the Michigan Senior Advocates Council, as well as AAA staff, who maintain communications with legislative offices. The Northeast Michigan Regional Council on Aging (Regional Advisory Council) acts as a review and advocacy body to the NEMCSA Board of Directors, the agency policy board.

In the past a consumer advisory council held quarterly meetings; however, it has been a struggle to maintain active participation. An effort is underway to recruit participants who will be willing to serve and contribute to the advocacy of the AAA. In addition to advocating on legislative issues, the council will provide input and guidance for ensuring a person-centered focus is delivered through the AAA supports and services to individuals in need of long-term care. This group has had success in providing input on the client satisfaction survey from the perspective of a client. As a result, the annual survey was adjusted to better accommodate the needs of the clients completing it, as well as maintain the integrity of the tool to ensure relevancy of the data collected.

In addition to the Regional Advisory Council and the consumer advisory council, there are three other advisory councils that provide input and guidance to programs of the AAA. The Retired and Senior Volunteer Program (RSVP), and the Foster Grandparent and Senior Companion programs each have advisory councils that meet to provide guidance to project directors within the required guidelines of the Corporation for National & Community Service, which funds all three programs.

The AAA continues to work with local entities in an effort to coordinate all stakeholders, service networks, local government and older persons for the purpose of achieving a coordinated system of information, referral and access to services. The implementation of a 2-1-1 telephone information and assistance system in northeast Michigan has moved the area one step closer in achieving a single point of entry for long-term care services and supports, as well as other community resources and programs. The 2-1-1 referral number is functional throughout the PSA.

The Medicare Medicaid Assistance Program and the Long Term Care Ombudsman Program continue to be important pieces of the AAA's advocacy strategy. The heart of both programs is dedicated staff and a strong

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commitment from community volunteers, as well as the local Councils/Commissions on Aging. MMAP volunteers are well-trained in the intricacies of Medicare, Medicaid, prescription drug plans and other public benefits. They assist persons with questions or problems and help provide outreach for other Veteran's benefits, and low-income subsidies. The Long Term Care Ombudsman volunteers are instrumental in helping to maintain a visible presence and access to nursing home residents and staff for the purpose of ensuring residents' rights and resolution of complaints. The AAA will continue to support and recruit volunteers for both of these programs. In an effort to ensure the safety and well-being of those served by the volunteers the agency continues to assess its risk policies and volunteer recruitment procedures. Anyone representing these programs and the agency must be above reproach to minimize potential conflicts of interest and risk of client violation.

The AAA recognizes the importance of being involved in organizations that have an impact on the lives of older persons. Therefore, the AAA staff members will continue their memberships and positions on boards including the following organizations: Greater Michigan Chapter Alzheimer's Association; Alzheimer's Foundation of America; Michigan Association of Nutrition and Aging Services Program; American Dietetic Association; Michigan Adult Day Services Association; National Association of Area Agencies on Aging; Area Agencies on Aging Association of Michigan, Michigan Senior Advocates; Northeast Coalition for the Prevention of Homelessness and Hunger; Alpena Human Services Coordinating Council; Cheboygan Area Senior Advocates; American Health Information Management Association (AHIMA); Otsego Crawford Oscoda DHS Elder Abuse Care Group; Medicare Medicaid Assistance Program Board of Directors and its Coordinators Advisory Council; Arenac County Vulnerable Adult Collaborative Response Team; Chronic Disease Coordinating Network; Iosco Cares; National Committee to Protect Social Security; Presque Isle Human Services Collaborating Council; Michigan Association of Retired and Senior Volunteer Program Directors (and its Advocacy Committee); Michigan Association of Senior Companion Program Directors; and the Michigan Association of Foster Grandparent Program Directors.

Advocacy efforts will continue to support community-based care programs. Many studies have demonstrated the cost effectiveness and preferred option of person-centered, community based care services and supports; however, public policy and funding have not always followed suit and programs are often operating in underfunded and under-supported modes. The AAA will continue to work with partners to develop creative strategies to ensure individuals are provided the most appropriate and desired level of care in the individual's setting of choice. The AAA will support the continued efforts of long-term care rebalancing on a statewide basis.

In its commitment to such, the AAA has actively participated in advocacy efforts and in providing opportunities for elected officials to fully understand the impact a loss of program funding will have on the state's seniors. The AAA has actively participated in advocacy efforts and in providing opportunities for elected officials to fully understand the impact a loss of program funding will have on the state's seniors. Staff members meet one-on-one and correspond with legislators to share stories of the programs' impact on people served, including U.S. Rep. Jack Bergman, 1st Congressional District; Rep. John Moolenaar, 4th Congressional District; and Rep. Dan Kildee, 5th Congressional District; U.S. Sen. Gary Peters and Sen. Debbie Stabenow. In Michigan, legislators include Sen. Curt VanderWall, 35th District; Sen. Jim Stamas, 36th District; and Sen. Wayne Schmidt, 37th District; Rep. Jason Wentworth, 97th District; Rep. Daire Rendon, 103rd District; Rep. Triston Cole, 105th District; Rep. Sue Allor, 106th District; and Rep. Lee Chatfield, 107th District.

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During the current fiscal year, the director of the AAA and project directors of senior volunteer programs met with U.S. Rep. Jack Bergman and provided information and infographics on the State Health Insurance Assistance Program and Senior Corps programs, as well as their importance to the senior population. Meetings have also been held with Michigan Rep. Sue Allor; Rep. Triston Cole; Rep. Daire Rendon; and Sen. Wayne Schmidt. At one point or another, discussions have taken place whether in person or on the phone with all state and federal legislators or their staffs. Some of the topics that have been in the forefront recently include the direct care worker shortage, auto insurance reform, and the need to expand and enhance programs for seniors, the quickest growing segment of the region's population. The aging Baby Boomers, combined with the increasing longevity of the population, will continue to create an increased need for services and plans to address this need to be developed.

Knowing the importance of legislators hearing from the people directly impacted – the seniors and program participants – the AAA is planning a town-hall meeting in its service area in Fiscal Year 2020. This will provide an opportunity for older adults to address law-makers first-hand on the issues they face and the importance of aging services to their independent living. While the meeting will be arranged for by the AAA, the seniors will be able to have the floor to ask questions and share their stories.

Statistical data reinforcing the message that aging programs save the state money by enabling elders to remain in their own homes and out of skilled nursing facilities is often presented to legislators. By educating public officials through advocacy efforts, the AAA plays a role in maintaining funding levels and ensuring services are available to those in need. Without these advocacy efforts, the ability of all seniors and persons with disabilities to remain living independently and with dignity may be compromised. Staff of the AAA also participate in advocacy efforts for other programs that contribute to the array of senior services. Project directors for Senior Corps programs offer testimony to the House and Senate appropriations subcommittees in Lansing as to the importance of senior volunteer opportunities and the work that is being accomplished. They also serve on their respective state association advocacy committees and are involved with advocacy efforts on a state level.

The Region 9 representatives for the Michigan Senior Advocates Council (MSAC) remain active and participate in monthly visits to legislative offices in Lansing. While there, they advocate for seniors and the many issues of which they face today. Reports are given on a regular basis at regional advisory council meetings to update others on progress being made and upcoming issues for which to watch. The MSAC representatives will lead the Region 9 contingent that will travel to Lansing for Older Michiganians Day on May 15, 2019. The contingent will be made up of other regional representatives from Commissions/Councils on Aging (COAs), senior citizens, and AAA staff.

Though advocacy efforts may vary, the common objective is to improve the lives of older persons and persons with disabilities. This is accomplished by creating opportunities for self-determination, whereas the participants become stakeholders in their care and have a voice in how their needs will be met. People are able to remain in their homes or the setting of their choosing and receive the supports necessary to maintain independent living. Additionally, caregivers and family members undergo less stress by having the support of agency programs.

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Leveraged Partnerships

Describe the area agency's strategy for FY 2020-2022 to partner with providers of services funded by other resources, as indicated in the PSA Planned Service Array.

1. Include, at a minimum, plans to leverage resources with organizations in the following categories:
 - a. Commissions Councils and Departments on Aging.
 - b. Health Care Organizations/Systems (e.g. hospitals, health plans, Federally Qualified Health Centers)
 - c. Public Health.
 - d. Mental Health.
 - e. Community Action Agencies.
 - f. Centers for Independent Living.
 - g. Other

As a division of the Northeast Michigan Community Service Agency, Inc. (NEMCSA), which is a Community Action Agency, the Region 9 AAA staff has the knowledge and ability to identify and suggest additional services for which a client may qualify. It is not uncommon for intradepartmental referrals to be made within the agency, allowing staff to approach presenting client issues in a holistic manner. Services such as Medicare benefits counseling, Senior Companions, weatherization, housing assistance, food assistance programs, and emergency service programs are often accessible to senior program participants. Although many of these programs have eligibility guidelines, they are services that complement the mission of the AAA, which is to provide choices and supports that enable seniors to live independently in a setting of their choosing.

Region 9 Area Agency on Aging has been fortunate to have committed partners serving the common mission of bringing needed services to the elderly in the region. Each area focal point has been successful in garnering community support for a senior millage. Millage monies have been critical to the effort of serving seniors in need and have helped provide funding for some innovative programming within individual communities. Without the additional millage dollars, wait lists would be much larger and seniors needing in-home services, in particular, would have to wait longer to be served, placing them at a higher risk of premature institutionalization.

Local county millage dollars also fund a variety of activities including Access funds to provide information and assistance, transportation and outreach. During FY 2018, the 12 COA subcontractors provided a combined \$795,736 in funds that supported services. By category, the breakdown is:

- Outreach - \$114,943
- Transportation - \$285,492
- Information & Assistance - \$395,301

The AAA will continue to build upon the network of senior centers as the focal points for services. Some centers have housed health resource centers and many provide exercise and wellness classes, including evidence-based disease prevention offerings, for aging adults. Doing so has enabled the centers to be more visible and useful in the community as a provider of health and wellness activities and not solely an in-home service provider or a place to meet for a nutritious meal.

The AAA provides financial support to individual caregivers through the National Family Caregiver Support

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Program. Other community partnerships have enabled the AAA to broaden its resource base with such entities as other senior service providers, schools, health care providers and court systems. The AAA's active involvement with this resource base has helped eliminate duplication of effort and has accelerated access to available supports and services.

For several years the AAA has partnered with District Health Department (DHD) No. 4, in financially supporting its Adult Day Center, the Caring Place. Additionally, the AAA offers the Creating Confident Caregivers series to the caregivers of clients. The health department is a resource often utilized by AAA staff, as well as making mutual referrals. DHD No. 4 provides services to residents of the counties of Alpena, Cheboygan, Montmorency and Presque Isle. While no formal partnerships have been forged, the AAA does utilize as resources/referral sources the DHD No. 2 (Alcona, Iosco, Ogemaw and Oscoda counties); DHD No. 10 (Crawford County); Central Michigan DHD (Roscommon and Arenac counties); and Health Department of Northwest Michigan (Otsego County).

The disability networks that are located within the Region 9 PSA continue to work with the AAA and provide cross referrals. The partnerships have been particularly helpful in cases when a person with disabilities is below the age of 60, but does not qualify for Medicaid. Another partnership that has been established is with the AuSable Valley Community Mental Health agency through the IMPART Alliance. This is notable because it builds on previous efforts with the Building Training, Building Quality (BTBQ) program and will address, in part, some of the concerns of the shortage of direct care workers. The program provides the training for direct care workers and two COA partners have had staff attend the classes, while a third has expressed interest in the training for FY 2020.

2. Describe the area agency's strategy for developing, sustaining, and building capacity for Evidence-Based Disease Prevention (EBDP) programs including the area agency's provider network EBDP capacity.

Over the years, the Region 9 AAA has developed a solid foundation on which to build its Evidence-Based Disease Prevention (EBDP) programs. The agency has on staff one person who is a Master Trainer for the Personal Action Toward Health (PATH), its counterparts of Diabetes PATH (D-PATH) and Chronic Pain PATH (CP-PATH), and two staff members who are Master Trainers for the Matter of Balance (MOB) programs. Additionally, a former staff member is a Master Trainer for the Creating Confident Caregivers (CCC) program, and continues to provide leader trainings, as well as lead classes as needed. There are two staff who are trained to lead CCC classes. The CCC program has been well received throughout the region and has several lay leaders. In FY2018 there were 35 EBDP classes (two PATH; seven D-PATH; one CP-PATH; 19 MOB; and six CCC) offered to the public by the AAA and its COA partners. Of the 357 enrollees, there were 265 completers.

The agency participated in the Great at Any Age program through funding from the Michigan Health Endowment Fund received by the Association of Area Agencies on Aging of Michigan. The project helped build sustainability for PATH and MOB programs by enabling a greater number of leaders to be trained and class offerings increased creating more opportunities to promote the PATH and MOB programs. Through participation in this grant the AAA has been able to increase the number of people trained to lead the classes, which has resulted in a higher number of program series being held. The AAA received the American Association of Diabetes Educators accreditation that would allow for Medicare billing and reimbursement of Diabetes PATH classes; however, Medicare requirements include offering a second billable service and at

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this time the AAA does not have the capacity to do so. Other entities, such as hospitals, are able to bill because they provide one-on-one counseling with a registered dietician. The AAA has a dietetic technician on staff, but does not have a registered dietician.

Sustainability for the program will exist through the continued training and retention of lay leaders. Currently, there are 55 trained leaders for a variety of classes; however, it should be noted that 55 leaders does not equate to 55 people as some leaders are trained in more than one program. There are 23 leaders trained in MOB; four for PATH, 19 for D-PATH, and four CP- PATH; five for CCC; and five for Powerful Tools for Caregivers (PTC). The PTC classes were not offered in FY2018, but are in FY2019. Many of the AAA partners have volunteers and/or staff who have been trained in the different classes and are able to offer them in-house. The difficulty has been in getting seats filled and some sessions have had to be canceled due to lack of participation.

Through the annual competitive bid process, the AAA accepts proposals for funding requests to support EBDP programs throughout the PSA. All entities that seek funding for FY2020 must select proposed offerings from approved Level III EBDP programs.

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Community Focal Points

Community Focal Points are contact and information points and sources where participants learn about and gain access to available services. Community Focal Points are defined by region. Please review the listing of Community Focal Points for your PSA below and edit, make corrections and/or update as necessary. Please specifically note whether or not updates have been made.

Describe the rationale and method used to assess the ability to be a community focal point, including the definition of community. Explain the process by which community focal points are selected.

Given the rural nature of the Region 9 service area, community is defined in terms of "population areas." In many cases these areas are not formally designated cities or villages, but represent areas where people choose to live within a given county. The PSA is over 6,800 square miles and has a total estimated population of 220,340, with 73,095 (about 33%) of that number representing people 60 and over. (Population figures provided by Aging and Adult Services Agency of the Michigan Department of Health and Human Services, 2011-2015.)

Although pockets of population are spread out over the region, the numbers would indicate about 9 seniors per square mile. Taking into account the smaller population and greater geographic areas served in this region, a community can often be defined as encompassing the entire county in terms of available services and resources. Such is the case with Alpena County. Upon designation as an Area Agency on Aging, the AAA developed county Councils/Commissions on Aging (COAs) to establish a comprehensive, coordinated network to serve as focal points in each geographical county boundary. It is for this reason that the COAs continue to be designated as focal points. The Area Agency on Aging, Care Management Program and county Councils/Commissions on Aging, and other designated focal points in each county, are familiar with the need to coordinate services across greater distance in order to provide referral and resources to the aging population.

Community focal points were selected with two primary priorities in mind: providing service to the largest numbers of seniors in each county and the service area as a whole, and recognizing those areas having seniors with the greatest financial and social need. In order to maintain an effective conduit for senior services, identified focal points are the Area Agency on Aging, the Region 9 Care Management Program, Adult Day Care Centers and the County Council/Commission on Aging Senior Centers operating in each of the region's 12 counties. The AAA and Care Management programs maintain satellite offices throughout the service area and offices are accessible by a toll-free number. Each senior center is centrally located within its community, has extremely high recognition among its service population and has a lengthy history of collaborative effort with Region 9, as well as a well-defined knowledge of available AAA services and locally available resources. Additionally, senior centers provide easy access to individuals who have limited or no available transportation. The adult day care initiatives provide an array of services to a specialized population.

The AAA evaluates the effectiveness of the focal points in a variety of ways including an annual programmatic and limited scope financial review. Each COA participated with the AAA to conduct a needs assessment in March and April of 2019. The needs assessment includes surveying seniors and community partners hosting input sessions, community forums, etc.

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In determining focal point designations, the AAA reviews the input and plans developed by the COAs prior to incorporating them into its overall planning process. The AAA plan and designations are reviewed by the Northeast Michigan Regional Council on Aging as well as the NEMCSA Policy Board. The plan is additionally submitted and approval requested by local County Boards of Commissioners.

Evaluation of the COAs' service effectiveness is gauged by client satisfaction surveys of which most conduct annually. These are conducted by each COA, the AAA for active Care Management clients, and also a survey completed by NEMCSA every five years.

Region 9 Area Agency on Aging uniformly funds the following services through funding to the focal points: Homemaker, Personal Care, Respite, Congregate Meals, Home Delivered Meals, National Family Caregiver Support, and Disease Prevention Health Promotion. Additionally, Alpena, Arenac, Cheboygan, Ogemaw, Otsego, and Roscommon counties receive The Merit Award funding to provide Adult Day Services.

Provide the following information for each focal point within the PSA. List all designated community focal points with name, address, telephone number, website, and contact person. This list should also include the services offered, geographic areas served and the approximate number of older persons in those areas. List your Community Focal Points in this format.

Name: AAA Care Management
 Address: 2569 US-23 S., Alpena, MI 49707
 Website: www.nemcsa.org
 Telephone Number: 800-219-2273
 Contact Person: Elise Gapczynski, Intake Specialist
 Service Boundaries: Alcona, Alpena, Montmorency, Oscoda City and Presque Isle Counties
 No. of persons within boundary: 60+ population = 21,519
 Services Provided: Person-Centered Support, Services and Coordination

Name: Alcona County Commission on Aging
 Address: 207 Church Street, Lincoln, MI 48742
 Website: www.alconaseniors.org
 Telephone Number: 800-818-7898
 Contact Person: Suzan Krey, Director
 Service Boundaries: Alcona County
 No. of persons within boundary: 60+ population = 4,658
 Services Provided: Homemaker, Personal Care, Respite, Congregate and Home Delivered Meals, National Family Caregiver Support and Disease Prevention Health Promotion

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Name: Alpena Area Senior Citizens Council
 Address: 501 River Street, Alpena, MI 49707
 Website: www.alpenaseniors.com
 Telephone Number: 888-251-1082
 Contact Person: Andrea Hepburn, Director
 Service Boundaries: Alpena County
 No. of persons within boundary: 60+ population = 8,227
 Services Provided: Homemaker, Personal Care, Respite, Congregate and Home Delivered Meals, National Family Caregiver Support and Disease Prevention Health Promotion

Name: Roscommon County Commission on Aging
 Address: 1015 Short Drive, Suite A, Prudenville, MI 48651
 Website: www.rccoa.net
 Telephone Number: (989) 366-0205
 Contact Person: Tom Pettit, Director
 Service Boundaries: Roscommon County
 No. of persons within boundary: 9,412
 Services Provided: Homemaker, Personal Care, Respite, Congregate and Home Delivered Meals, National Family Caregiver Support and Disease Prevention Health Promotion

Name: Sand Castles Adult Day Services
 Address: 1531 Sand Road, Cheboygan, MI 49721
 Website: www.3coa.com
 Telephone Number: 231-597-8317
 Contact Person: Gail Tinker, Director
 Service Boundaries: Cheboygan County
 No. of persons within boundary: 60+ population = 8,362
 Services Provided: Adult Day Care Services

Name: Serenity Day Lodge
 Address: 1015 Short Drive, Suite A, Prudenville, MI 48651
 Website: www.rccoa.net
 Telephone Number: (989) 366-0205
 Contact Person: Tom Pettit, Director
 Service Boundaries: Roscommon County
 No. of persons within boundary: 9,412
 Services Provided: Adult Day Services

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Name: Cheboygan County - Wolverine Senior Center
Address: 6270 Wolverine Road, Wolverine, MI 49799
Website: www.3coa.com
Telephone Number: 231-525-8969
Contact Person: Brian Turbin, Site Manager
Service Boundaries: Cheboygan County
No. of persons within boundary: 60+ population 8,362
Services Provided: Homemaker, Personal Care, Respite, Congregate and Home Delivered Meals, National Family Caregiver Support and Disease Prevention Health Promotion

Name: Cheboygan County Council on Aging
Address: 1531 Sand Road, Cheboygan, MI 49721
Website: www.3coa.com
Telephone Number: 231-627-7234
Contact Person: Gail Tinker, Director
Service Boundaries: Cheboygan County
No. of persons within boundary: 60+ population = 8,362
Services Provided: Homemaker, Personal Care, Respite, Congregate and Home Delivered Meals, National Family Caregiver Support, Disease Prevention Health Promotion and Adult Day Services

Name: Crawford County Commission on Aging
Address: 308 Lawndale Street, Grayling, MI 49738
Website: www.crawfordcoa.org
Telephone Number: 989-348-7123
Contact Person: Alice Snyder, Director
Service Boundaries: Crawford County
No. of persons within boundary: 60+ population = 4,339
Services Provided: Homemaker, Personal Care, Respite, Congregate and Home Delivered Meals, National Family Caregiver Support and Disease Prevention Health Promotion

Name: Houghton Lake Senior Center
Address: 2625 Townline Road, Houghton Lake, MI 48629
Website: www.rccoa.net
Telephone Number: 989-366-0205
Contact Person: Tom Pettit, Director
Service Boundaries: Roscommon County
No. of persons within boundary: 60+ population = 9,412

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Services Provided: Homemaker, Personal Care, Respite, Congregate and Home Delivered Meals, National Family Caregiver Support and Disease Prevention Health Promotion

Name: Iosco County - Hale Senior Center

Address: 310 N. Washington, Hale, MI 48739

Website: www.ioscocoa.org

Telephone Number: 989-728-4251

Contact Person: Denise Tefend, Center Manager

Service Boundaries: Iosco County

No. of persons within boundary: 60+ population = 9,202

Services Provided: Homemaker, Personal Care, Respite, Congregate and Home Delivered Meals, National Family Caregiver Support and Disease Prevention Health Promotion

Name: Iosco County - Oscoda Senior Center

Address: 653 State Street, Oscoda, MI 48750

Website: www.ioscocoa.org

Telephone Number: 989-739-3668

Contact Person: Vicki McGraw, Center Manager

Service Boundaries: Iosco County

No. of persons within boundary: 60+ population = 9,202

Services Provided: Homemaker, Personal Care, Respite, Congregate and Home Delivered Meals, National Family Caregiver Support and Disease Prevention Health Promotion

Name: Iosco County - Tawas Senior Center

Address: 312 Newman Street, East Tawas, MI 48730

Website: www.ioscocoa.org

Telephone Number: 989-362-6892

Contact Person: Catherine Warnez, Center Manager

Service Boundaries: Iosco County

No. of persons within boundary: 60+ population = 9,202

Services Provided: Homemaker, Personal Care, Respite, Congregate and Home Delivered Meals, National Family Caregiver Support and Disease Prevention Health Promotion

Name: Iosco County Commission on Aging

Address: P.O. Box 160, 413 E. Main St., Hale, MI 48739

Website: None

Telephone Number: 989-728-6484

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Contact Person: Dale Evilsizer, Director
Service Boundaries: Iosco County
No. of persons within boundary: 60+ population = 9,202
Services Provided: Homemaker, Personal Care, Respite, Congregate and Home Delivered Meals, National Family Caregiver Support and Disease Prevention Health Promotion

Name: Montmorency County - Atlanta Senior Center
Address: P.O. Box 565, 11780 M-33 N., Atlanta, MI 49709
Website: www.montmorencycoa.org
Telephone Number: 989-785-3932
Contact Person: Anna Rogers, Director
Service Boundaries: Montmorency County
No. of persons within boundary: 60+ population = 3,687
Services Provided: Homemaker, Personal Care, Respite, Congregate and Home Delivered Meals, National Family Caregiver Support and Disease Prevention Health Promotion

Name: Sunrise Side Senior Services
Address: 131 Clyde, Omer, MI 48749
Website: www.sunrisesideseniorservices.org
Telephone Number: 888-370-7184
Contact Person: Angela Weeks, Director
Service Boundaries: Arenac County
No. of persons within boundary: 60+ population = 4,672
Services Provided: Homemaker, Personal Care, Respite, Congregate and Home Delivered Meals, National Family Caregiver Support, Disease Prevention Health Promotion and Adult Day Services

Name: The Caring Place Adult Day Services
Address: 100 Woods Circle, Alpena, MI 49707
Website: www.dhd4.org/tcpadc.htm
Telephone Number: 989-358-7928
Contact Person: Chauntele Wagner, Director
Service Boundaries: Alcona, Alpena, Montmorency and Presque Isle Counties
No. of persons within boundary: 60+ population = 21,519
Services Provided: Adult Day Care Services

Name: The Cottage Adult Day Services
Address: 1528 S. M-33, West Branch, MI 48661

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Website: www.ogemawcoa.org
 Telephone Number: 989-345-3010
 Contact Person: Deana Nichols, Coordinator
 Service Boundaries: Ogemaw and surrounding counties
 No. of persons within boundary: 60+ population = 6,772
 Services Provided: Adult Day Care Services

Name: Montmorency County - Hillman Senior Center
 Address: 431 Pineview Court, Hillman, MI 49746
 Website: www.montmorencycoa.org
 Telephone Number: 989-742-3013
 Contact Person: Anna Rogers, Director
 Service Boundaries: Montmorency County
 No. of persons within boundary: 60+ population = 3,687
 Services Provided: Homemaker, Personal Care, Respite, Congregate and Home Delivered Meals, National Family Caregiver Support and Disease Prevention Health Promotion

Name: Montmorency County - Lewiston Senior Center
 Address: P.O. Box 552, 2811 Kneeland Street, Lewiston, MI 49756
 Website: www.montmorencycoa.org
 Telephone Number: 989-786-3124
 Contact Person: Anna Rogers, Director
 Service Boundaries: Montmorency County
 No. of persons within boundary: 60+ population + 3,687
 Services Provided: Homemaker, Personal Care, Respite, Congregate and Home Delivered Meals, National Family Caregiver Support and Disease Prevention Health Promotion

Name: Montmorency County Commission on Aging
 Address: P.O. Box 788, 11463 McArthur Road, Atlanta, MI 49709
 Website: www.mccoa.info
 Telephone Number: 989-785-2580
 Contact Person: Anna Rogers, Director
 Service Boundaries: Montmorency County
 No. of persons within boundary: 60+ population = 3,687
 Services Provided: Homemaker, Personal Care, Respite, Congregate and Home Delivered Meals, National Family Caregiver Support and Disease Prevention Health Promotion

Name: NEMCSA - Region 9 Area Agency on Aging

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Address: 2375 Gordon Road
Website: www.nemcsa.org
Telephone Number: 989-356-3474
Contact Person: Laurie Sauer, Director
Service Boundaries: All 12 Counties in the PSA
No. of persons within boundary: 60+ population = 73,409
Services Provided: Person-Centered Support, Services and Coordination

Name: Ogemaw Commission on Aging
Address: 1528 S. M-33, West Branch, MI 48661
Website: www.ogemawcoa.org
Telephone Number: 989-345-5300
Contact Person: Carol Gillman, Director
Service Boundaries: Ogemaw County
No. of persons within boundary: 60+ population = 6,772
Services Provided: Homemaker, Personal Care, Respite, Congregate and Home Delivered Meals, National Family Caregiver Support and Disease Prevention Health Promotion

Name: Oscoda County Council on Aging
Address: 429 Mt. Tom Road
Website: None
Telephone Number: 989-826-3025
Contact Person: Merianne Tappan, Director
Service Boundaries: Oscoda County
No. of persons within boundary: 60+ population = 2,873
Services Provided: Homemaker, Personal Care, Respite, Congregate and Home Delivered Meals, National Family Caregiver Support and Disease Prevention Health Promotion

Name: Otsego County Commission on Aging
Address: 120 Grandview Boulevard, Gaylord, MI 49735
Website: www.otsegocountycoa.org
Telephone Number: 989-732-1122
Contact Person: Dona Wishart, Executive Director
Service Boundaries: Otsego County
No. of persons within boundary: 60+ population = 6,258

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Services Provided: Homemaker, Personal Care, Respite, Congregate and Home Delivered Meals, National Family Caregiver Support, Disease Prevention Health Promotion and Adult Day Services

Name: Otsego Haus Adult Day Services
Address: 95 Livingston Boulevard, Gaylord, MI 49735
Website: www.otsegocountycoa.org
Telephone Number: 989-732-1122
Contact Person: Dona Wishart, Executive Director
Service Boundaries: Otsego County
No. of persons within boundary: 60+ population = 6,258
Services Provided: Adult Day Care Services

Name: Pleasant Days Adult Day Services
Address: 131 Clyde, Omer, MI 48749
Website: www.sunrisesideseniorservices.org
Telephone Number: 888-370-7184
Contact Person: Angela Weeks, Director
Service Boundaries: Arenac County
No. of persons within boundary: 60+ population = 4,672
Services Provided: Adult Day Care Services

Name: Presque Isle County - Onaway Senior Center
Address: 4203 S. Lynn Street, Onaway, MI 49765
Website: www.piccoa.org
Telephone Number: 989-733-2559
Contact Person: Christine Losinski, Center Manager
Service Boundaries: Presque Isle County
No. of persons within boundary: 60+ population = 4,974
Services Provided: Homemaker, Personal Care, Respite, Congregate and Home Delivered Meals, National Family Caregiver Support and Disease Prevention Health Promotion

Name: Presque Isle County Council on Aging
Address: 6520 Darga Highway, Posen, MI 49776
Website: www.piccoa.org
Telephone Number: 989-766-8191
Contact Person: Denise Parrott, Director
Service Boundaries: Presque Isle County
No. of persons within boundary: 60+ population = 4,947

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Services Provided: Homemaker, Personal Care, Respite, Congregate and Home Delivered Meals, National Family Caregiver Support and Disease Prevention Health Promotion

Name: Region 9 Area Agenc on Aging - NEMCSA
Address: 520 N. Main Street, Suite 305, Cheboygan, MI 49721
Website: www.nemcsa.org
Telephone Number: 800-219-2273
Contact Person: Miranda Whitehead, Intake Specialist
Service Boundaries: Cheboygan and Otsego Counties
No. of persons within boundary: 60+ population = 14,620
Services Provided: Person-Centered Support, Services and Coordination

Name: Region 9 Area Agency on Aging - NEMCSA
Address: 520 N. Main Street, Suite 305, Cheboygan, MI 49721
Website: www.nemcsa.org
Telephone Number: 800-219-2273
Contact Person: Miranda Whitehead, Intake Specialist
Service Boundaries: Cheboygan and Otsego Counties
No. of persons within boundary: 60+ population = 14,620
Services Provided: Person-Centered Support, Services and Coordination

Name: Roscommon COA - Roscommon Senior Center
Address: 510 South Street, Roscommon, MI 48653
Website: www.rccoa.net
Telephone Number: 989-275-8421
Contact Person: Johnna Ancel, Center Manager
Service Boundaries: Roscommon County
No. of persons within boundary: 60+ population = 9,412
Services Provided: Homemaker, Personal Care, Respite, Congregate and Home Delivered Meals, National Family Caregiver Support and Disease Prevention Health Promotion

Name: Roscommon COA - St. Helen Senior Center
Address: 10493 East Airport Road, St. Helen, MI 48656
Website: www.rccoa.net
Telephone Number: 989-389-7551
Contact Person: Varlya Hanusik, Center Manager
Service Boundaries: Roscommon County
No. of persons within boundary: 60+ population = 9,412

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Services Provided: Homemaker, Personal Care, Respite, Congregate and Home Delivered Meals, National Family Caregiver Support and Disease Prevention Health Promotion

Name: Roscommon COA -Houghton Lake Senior Center

Address: 2625 Townline Road, Houghton Lake, MI 48629

Website: www.rccoa.net

Telephone Number: 989-366-0205

Contact Person: Tom Pettit, Director

Service Boundaries: Roscommon County

No. of persons within boundary: 60+ population = 9,412

Services Provided: Homemaker, Personal Care, Respite, Congregate and Home Delivered Meals, National Family Caregiver Support and Disease Prevention Health Promotion

Northeast MI Community Services Agency, Inc

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Other Grants and Initiatives

Use this section to identify other grants and/or initiatives that your area agency is participating in with AASA and/or other partners. Grants and/or initiatives to be included in this section may include, but are not limited to:

- Tailored Caregiver Assessment and Referral® (TCARE)
- Creating Confident Caregivers® (CCC)
- Chronic Disease Self-Management Programs (CDSMPs) such as PATH
- Building Training...Building Quality (BTBQ)
- Powerful Tools for Caregivers®
- PREVNT Grant and other programs for prevention of elder abuse
- Programs supporting persons with dementia (such as Developing Dementia Dexterity and Dementia Friends)
- Medicare Medicaid Assistance Program (MMAP)
- MI Health Link (MHL)
- Respite Education & Support Tools (REST)
- Projects funded through the Michigan Health Endowment Fund (MHEF)

1. Briefly describe other grants and/or initiatives the area agency is participating in with AASA or other partners.

Tailored Caregiver Assessment and Referral (TCARE) -- The TCARE model is a more intense case management program in that an assessment is conducted from the caregiver perspective and is based upon his/her needs, as well as the needs of person for whom they provide care. The TCARE model recognizes that caregivers must go through a systematic process of identity change as they assume new roles and responsibilities in caring for family member. The intent of the program is to assist the caregiver in identifying needs, stressors and necessary supports. Although there are no sources of funding currently available to expand the TCARE model, Region 9 AAAA remains committed to maintaining the current level of service availability. The AAA has one staff member with active certification. The AAA will continue offer the TCARE service throughout the existing licensing period and will evaluate continuation options at that time.

Medicare Medicaid Assistance Program (MMAP) -- The MMAP offers free unbiased health care counseling to Medicare and dually eligible (Medicare and Medicaid) beneficiaries. Volunteers and paid in-kind staff from partnering agencies provide the service so that beneficiaries are able to understand their options and make informed decisions when selecting plans, applying for subsidies and disputing claims.

Senior Medicare Patrol -- The Senior Medicare Patrol (SMP) is part of the MMAP, but is funded separately. The purpose of this program is to provide education through one-on-one counseling and public outreach in regards to fraud, waste, and abuse in the Medicare and Medicaid systems. Trained SMP specialists are available to do presentations for groups or any interested parties.

Evidence-based Disease Prevention -- The AAA is involved in the provision of or facilitation of several evidence-based disease prevention (EBDP) programs, including, but not limited to the Stanford Chronic Disease Self- Management Program (PATH, PATH Diabetes, and Chronic Pain PATH), A Matter of Balance

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(MOB) and exercise programs through the Arthritis Foundation. This past year the state office made a decision to no longer provide the funding needed for licensing rights to these programs. The Area Agency on Aging Association of Michigan decided to continue this work through a learning collaborative to enhance inter-network communication, facilitate the exchange of best practice information, and provide a forum to pose questions and receive feedback. While 4AM will act as the host for this learning collaborative, Region 9 AAA has committed the staff and resources to ensure class offerings continue throughout the region.

Powerful Tools for Caregivers -- The Powerful Tools for Caregivers Program (PTC) is an evidence-based workshop that helps individuals better care for themselves when caring for a loved one or friend. The course teaches participants how to decrease stress; increase self-care; management time, set goals and solve problems; better communicate feelings; locate local resources; and make tough decisions. The AAA now has three trained leaders and is offering the course throughout the region.

MI Café--Elder Law of Michigan (ELM), primarily through its MI Café Network, provides outreach and application assistance to seniors applying for Supplemental Nutrition Assistance Program (SNAP). ELM was awarded a grant through the Nation Council on Aging to provide innovative, targeted SNAP outreach to underserved populations in Michigan. For purposes of this grant, ELM is targeting older adults living in rural areas. Region 9 AAA has been identified as a key partner in reaching this target population. Region 9 will assist in targeted outreach, application assistance as well as development and distribution of program marketing materials.

Connected2Care Project -- The Area Agency on Aging Association of Michigan is the recipient of a Michigan Health Endowment grant that, which is a technology enhancement that will embed real-time basic health notifications into the Compass electronic record for program participants and will enable a network-wide learning forum for the implementation and use of such notifications. Region 9 AAA will join this effort to bring enhanced communications and interoperability to its Care Management and MI Choice Program operations.

Community Health Worker -- Region 9 AAA has signed a contract with McLaren Health Plan to provide community health worker services for its health plan members. This is a new venture that will build upon Region 9's vast experience with linking and coordinating services for older adults and vulnerable populations in rural, isolated areas.

2. Briefly describe how these grants and other initiatives will improve the quality of life of older adults within the PSA.

TCARE -- Provides an outlet for caregivers to assess their own needs as they face the challenges of caring for a loved one allows for greater success for the family. The job of a caregiver is extremely stressful and many find the added responsibility over a period of time is too much and may lead to burn out and health problems. By not only assessing the client's needs, but assessing his or her caregiver's needs as well, enables the care management team to take a holistic approach in developing a care plan. The care management team is able to identify needs and suggest resources and other supports to assist the caregiver in making the care giving experience a positive one. When all factors are taken into consideration, this program raises the quality of life for the client and caregiver. The caregiver experiences less stress, feels more empowered and is less likely to become depressed with providing services and supports to their loved one ends.

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Medicare/Medicaid Assistance Program -- provides educational information that empowers a beneficiary to advocate on his/her own behalf. When one understands what options are available and knows how to seek additional information, one feels better equipped to make decisions.

Senior Medicare Patrol -- Although many think of Medicare/Medicaid fraud as a victimless crime, it directly impacts everyone through increased healthcare costs. By education beneficiaries on the importance of protecting their personal information and reading Medicare Summary Notices, they will be empowered to aid in the prevention of fraudulent activity.

Evidence-based Disease Prevention -- It has been proven that when individuals take control of their health, improved health outcomes result from their efforts. As the population continues to age and more people wish to remain in their own homes and live independently, the needs for evidence-based disease prevention program increases. Those who participate in these programs further strengthen their abilities to take control of their health and improve their quality of life. The skills learned are specific to the person taking the course and s/he chooses what will be most beneficial when incorporated into her/his lifestyle.

Powerful Tools for Caregivers -- According to the National Alliance for Caregiving, as the U.S. population is growing older, more Americans are finding themselves in a caregiver role than ever before. On average, caregivers of adults are 49 years old and those who provide more hours of care per week tend to be older at an average age of 52. Additionally, one in five of adults age 65 or older are caring for an aging adult. Family caregiving is often viewed as a labor of love, but it can take a serious toll on the caregiver physically, mentally and financially. The Powerful Tools for Caregivers Program will help caregivers be better prepared for this role, but also better prepared in knowing the importance of self-care, local resources, etc., ultimately enhancing one's ability to remain in their own home independently for as long as possible.

MI Cafe -- Proper nutrition is key to successful independent living; however, the prevalence of older adults living in poverty throughout the rural area of Region 9 AAA, puts many seniors at risk of choosing between obtaining prescription drugs key to their health or purchasing groceries. According to Elder Law of Michigan (ELM), only 50% of Michigan seniors who are eligible for SNAP benefits are utilizing them. Partnering with ELM to provide outreach and application assistance throughout Region 9 will increase awareness, provide assistance in applying for benefits, and enhance seniors' ability to improve nutritional intake.

Connected2Care -- This project will enhance the ability of Care Management staff in provided person-centered services and supports by providing timely communication of participants' hospital and nursing facility admissions and discharges. More timely adjustments to care plans will help to ensure levels of service provisions are in line with current needs and are based on changes in health status.

Community Health Worker -- Working with McLaren Health Plan will foster new collaborations and partnerships that will enhance the AAA's ability to provide service coordination across the aging continuum as well as increase the potential for other opportunities across the spectrum of healthcare.

3. Briefly describe how these grants and other initiatives reinforce the area agency's mission and planned program development efforts for FY 2020-2022.

TCARE -- the premise of the TCARE model is assisting the caregiver in identifying his/her needs for support.

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This fits with the AAA commitment to person-centered thinking. The person-centered thinking philosophy is woven into each AAA service on some level.

Medicare/Medicaid Assistance Program -- The MMAP has a long history of providing person-centered programming that is focused on the needs of the beneficiary. Counselors guide the beneficiary through all the options available and provide enough explanation that enables them to make an informed decision for themselves.

Senior Medicare Patrol -- SMP provide yet another way that seniors can advocate on their own behalf. The AAA supports the elimination of healthcare fraud and abuse through the education of Medicare/Medicaid beneficiaries. Education will be tied in with the education and awareness of elder abuse, neglect and exploitation.

Evidence-based Disease Prevention -- The AAA remains committed to programs and services that enable and support choices in living and greater independence for older adults and persons with disabilities. Evidence-based disease prevention programs strengthen independence, health and well-being. The AAA encourages partners to subcontract and provide evidence-based programs on their own. Only Level III ACL-approved curricula will be funded as the AAA recognizes the value of proven programs.

Powerful Tools for Caregivers (PTC) -- Supporting caregiver wellness and empowerment is achieved by offering proven programming that enhances caregivers' ability to maintain self-care during the challenging and rewarding times of caregiving. By offering PTC workshops, the AAA provides quality education that enhances the caregiver experience.

MI Café -- Successful independent living is often predicated on one's ability to maintain good health. An important factor in maintaining good health is proper nutritional choices. Having a low income status or living in a food desert area inhibits one's ability to achieve good nutrition. Providing assistance in applying for the Supplemental Nutrition Assistance Program benefit will enhance isolated, rural seniors' access to better nutritional choices.

Connected2Care -- Participation in this project will improve care and service coordination by enhancing direct communication with healthcare providers and result in a more timely response to needed adjustments in care plans ultimately leading to improved ability for clients to live independently.

Community Health Worker -- Providing this service to health plan members will foster the AAAs ability to foster new collaborations and will enhance current partnerships to build, improve, and enhance the aging continuum.

FY 2020 AREA AGENCY GRANT FUNDS - SUPPORT SERVICES DETAIL

Agency: Northeast Michigan Community
 PSA: 9

Budget Period: 10/01/19
 Date: 05/03/19

to 09/30/20
 Rev. No.:

Rev. 04/12/2019
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*Operating Standards For AAA's

Op Std	SERVICE CATEGORY	Title II-B	Title III-D	Title III - E	Title VII/EAP	Title VII A OMB	State Access	State In-Home	St. Alt Care	State Care Mgmt	State NHO	St. ANS	St. Respite (Escheat)	MATF	St. CG Supp	TCM/Medicaid MSO Fund	Program Income	Cash Match	In-Kind Match	TOTAL
A	Access Services																			
A-1	Care Management	2,000					28,137			431,825							1,000	51,330		514,292
A-2	Case Coord/supp																			
A-3	Disaster Advocacy & Outreach Program																			
A-4	Information & Assis			5,000														556		5,556
A-5	Outreach			13,271																13,271
A-6	Transportation																			
A-7	Options Counseling																			
B	In-Home																			
B-1	Chore																			
B-2	Home Care Assis																			
B-3	Home Injury Cntrl																			
B-4	Homemaking	256,230						428,629	110,821			21,450					150,000	93,892		1,061,122
B-6	Home Health Aide																			
B-7	Medication Mgt											20,476						2,276		22,752
B-8	Personal Care	85,372						73,064				1,950					40,000	17,821		218,207
B-9	Assistive Device&Tech			19,000																21,112
B-10	Respite Care			50,000									82,042	53,019	6,542		30,000	-14,672		236,275
B-11	Friendly Reassure																			
B-10	Legal Assistance	26,092																		26,092
C	Community Services																			
C-1	Adult Day Services													64,658	7,970					72,636
C-2	Dementia ADC																			
C-6	Disease Prevent/Health Promtion		30,975	12,500															4,831	48,306
C-7	Health Screening																			
C-8	Assist to Hearing Impaired & Deaf Cmty																			
C-9	Home Repair																			
C-11	LTC Ombudsman	4,948				9,008					24,863					11,513		4,264		54,597
C-12	Sr Ctr Operations																			
C-13	Sr Ctr Staffing																			
C-14	Vision Services																			
C-15	Prevnt of Elder Abuse,Neglect,Exploitation				6,385															6,385
C-16	Counseling Services																			
C-17	Creat.Conf.CG@ CCC			12,500															1,389	13,889
C-18	Caregiver Supplmt Services			18,808															2,090	20,898
C-19	Kinship Support Services																			
C-20	Caregiver E,S,T			57,000															6,333	63,333
*C-8	Program Develop	26,769																		26,769
	Region Specific																			
	a.																			
	b.																			
	c.																			
	d.																			
	7. CLP/ADRC Services																			
Sp Co	8. MATF Adm													11,638						11,638
Sp Co	9. St CG Sup Adm														1,435					1,435
	SUPPT SERV TOTAL	401,412	30,975	188,079	6,385	9,008	28,137	501,693	110,821	431,825	24,863	43,876	82,042	129,315	15,955	11,513	221,000	201,866		2,439,565

FY 2020 NUTRITION / OMBUDSMAN / RESPITE / KINSHIP - PROGRAM BUDGET DETAIL

Rev. 04/12/2019

Agency: Northeast Michigan Community S Budget Period: 10/01/19 to 9/30/20
 PSA: 9 Date: 05/03/19 Rev. Number 0

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FY 2020 AREA PLAN GRANT BUDGET - TITLE III-C NUTRITION SERVICES DETAIL

Op Std	SERVICE CATEGORY	Title III C-1	Title III C-2	State Congregate	State HDM	NSIP	Program Income	Cash Match	In-Kind Match	TOTAL
	Nutrition Services									
C-3	Congregate Meals	477,352		9,426		112,919	375,000	59,204		1,033,901
B-5	Home Delivered Meals		257,297		452,152	346,365	450,000	81,887		1,587,701
C-4	Nutrition Counseling									-
C-5	Nutrition Education									-
	AAA RD/Nutritionist*	46,049	8,536		18,991					73,576
	Nutrition Services Total	523,401	265,833	9,426	471,143	459,284	825,000	141,091	-	2,695,178

*Registered Dietitian, Nutritionist or individual with comparable certification, as approved by AASA.

FY 2020 AREA PLAN GRANT BUDGET-TITLE VII LTC OMBUDSMAN DETAIL

Op Std	SERVICE CATEGORY	Title III-B	Title VII-A	Title VII-EAP	State NHO	MSO Fund	Program Income	Cash Match	In-Kind Match	TOTAL
	LTC Ombudsman Ser									
C-11	LTC Ombudsman	4,949	9,008		24,863	11,513	-	4,264	-	54,597
C-15	Elder Abuse Prevention	-		6,385			-	-	-	6,385
	Region Specific	-	-		-		-	-	-	-
	LTC Ombudsman Ser Total	4,949	9,008	6,385	24,863	11,513	-	4,264	-	60,982

FY 2020 AREA PLAN GRANT BUDGET- RESPITE SERVICE DETAIL

Op Std	SERVICES PROVIDED AS A FORM OF RESPITE CARE	Title III-B	Title III-E	State Alt Care	State Escheats	State In-Home	Merit Award Trust Fund	Program Income	Cash/In-Kind Match	TOTAL
B-1	Chore									-
B-4	Homemaking									-
B-2	Home Care Assistance									-
B-6	Home Health Aide									-
B-10	Meal Preparation/HDM									-
B-8	Personal Care									-
	Respite Service Total	-	-	-	-	-	-	-	-	-

FY 2020 AREA PLAN GRANT BUDGET-TITLE E- KINSHIP SERVICES DETAIL

Op Std	SERVICE CATEGORY	Title III-B	Title III-E				Program Income	Cash Match	In-Kind Match	TOTAL
	Kinship Ser. Amounts Only									
C-18	Caregiver Sup. Services	18,808					-	2,090	-	20,898
C-19	Kinship Support Services	-	-				-	-	-	-
C-20	Caregiver E.S.T	-	-				-	-	-	-
	Kinship Services Total	18,808	-				-	2,090	-	20,898



Cheboygan County

Board of Commissioners' Meeting

July 9, 2019

Title: Straits Regional Ride Transit Agency Procurement Policy

Summary: MDOT requires all transit agencies receiving state and federal funds to adopt a procurement policy to meet all Federal Transit Administration (FTA) requirements for bidding and contracting of equipment and services.

Financial Impact: NA

Recommendation: Motion to adopt Straits Regional Ride- Cheboygan County Transit Agency Procurement Policy and authorize the Chair to sign.

Prepared by: Jeffery B. Lawson

Department: Administration

TRANSIT AGENCY PROCUREMENT POLICY

The Straits Regional Ride- Cheboygan County 1520 Levering Rd. Cheboygan, MI 49721, provides Rural public transportation in Cheboygan, Emmet and Presque Isle Counties Michigan. The transit system operates 17 transit vehicles and transports about 50,000 passengers per year. Straits Regional Ride- Cheboygan County is committed to full and open competition in its procurements. The goal is to obtain the lowest price or the best value for the agency, and the citizens and units of government who support it.

The Straits Regional Ride- Cheboygan County follows the Michigan Department of Transportation's (MDOT) *Procurement Guidelines for Grantees Receiving Federal Transit Administration (FTA) Funds via MDOT, Revised September 2018*, and all subsequent editions, in its procurements.

GENERAL RESPONSIBILITIES

The Transportation Manager is responsible for administering procurements and ensuring compliance with MDOT guidance documents. The Transportation Manager or her/his designee is also responsible for maintaining written selection procedures, all required procurement records, and avoiding unnecessary purchases.

PROCUREMENT METHODS

Micro-purchases are purchases of up to \$10,000 and require a fair and reasonable price determination.

Small purchases are relatively simple and informal purchases of more than \$10,000, but less than \$250,000. Small purchases are not advertised and are a direct solicitation to an adequate number of qualified vendors.

Invitations for Bids (IFB) are sealed bid procurements for any dollar amount.

Request for Proposals (RFP) are competitive proposal procurements for any dollar amount.

Sole source procurements may only be used when other types of procurements are inappropriate and only in the certain circumstances outlined in the guidance documents.

SPECIAL PROVISIONS

Architectural and Engineering (A&E) Services must be qualifications-based procurements consistent with the "Brooks Act". Geographic location may be a selection criterion in procurements for architectural and engineering services provided an adequate number of qualified firms are available to compete for the contract. Geographic preferences are prohibited in all other procurements.

Davis-Bacon Act prevailing wage protections apply to construction projects of more than \$2,000. Construction is defined as the construction, renovation or repair of real property. The Davis-Bacon Act does not apply to maintenance or installation.

Brand name specifications are unacceptable and must always be used with the words "or equal". An independent cost estimate is required for every purchase of more than \$10,000. Splitting a procurement to avoid a more stringent procurement method is prohibited.

The appropriate Federal Contract Clauses apply to all procurements as required by FTA and MDOT guidelines and can be accessed on the MDOT Office of Passenger Transportation website.

COST ANALYSIS OR PRICE ANALYSIS

A cost analysis or price analysis is required for every procurement. A price analysis is required to determine the reasonableness of a proposed price when competition is adequate. A cost analysis is required when a price analysis is inadequate, such as when competition is inadequate to determine price reasonableness or in qualifications-based procurements.

AWARD OF CONTRACTS AND PURCHASES

Contracts and purchases shall be awarded when prices are determined to be fair and reasonable in a micro purchase, to the lowest quote in a small purchase, to the lowest bid in an IFB solicitation and to the highest scored proposal in an RFP solicitation. Award will only be made to "responsive" and "responsible" vendors consistent with the criteria in guidance documents.

The _____ Straits Regional Ride- Cheboygan County _____ reserves the right to reject any and all price quotes, bids or proposals submitted in response to a solicitation for sound, documentable, business reasons. The _____ Straits Regional Ride- Cheboygan County _____ reserves the right to award to other than the lowest priced proposal in an RFP solicitation.

(Agency name) (Agency name)

WRITTEN PROTEST PROCEDURES

Contractors wishing to protest procurement decisions or processes must submit the protest in writing to the _____ Transportation Manger _____ at the _____ Straits Regional Ride 1520 Levering Rd. Cheboygan, MI 49721 _____.

(Title) (Agency name and Address)

Protests about solicitation specifications or processes must be received _____ ten (10) _____ business days before the solicitation due date. Protests received after the due date, but before award must be received before _____ two (2) _____ business days after the due date. Post award protests must be received by the _____ Straits Regional Ride Cheboygan County _____ no later than _____ two (2) _____ business days after the award decision.

(Number) (Number) (Agency name)

The protester must qualify as an "interested party" in the procurement. An "interested party" is an actual or prospective bidder or offeror whose direct economic interest would be affected by the award or failure to award the procurement at issue.

The written protest must identify the protesting party, clearly define the decision or process being protested and the reason(s) for the protest, and the relief desired of the _____ Straits Regional Ride- Cheboygan County _____'s procurement award.

(Agency name)

The _____ Straits Regional Ride- Cheboygan County _____ reserves the right to not accept solicitations, postpone or extend the solicitation due date, cancel any award or re-solicit based on the protest received.

(Agency name)

The _____ Straits Regional Ride- Cheboygan County _____ Transportation Manger _____ or her/his designee will review the written protest and provide a written decision to the protestor within _____ ten (10) _____ business days of receiving the protest.

(Agency name) (Title) (Number)

The protestor can appeal the _____ Straits Regional Ride- Cheboygan County _____ Transportation Manger _____'s or her/his designee's decision to _____ The Cheboygan County Board of Commissioners _____. That appeal must be filed with the _____ Straits Regional Ride- Cheboygan County _____ Transportation Manger _____'s or her/his designee within _____ five _____ business days of the _____ Transportation Managers _____'s or her/his designee's decision. The _____ Cheboygan County Board of Commissioners _____'s decision on the appeal will be final.

(Agency name) (Title) (Number) (Agency name) (Title) (Oversight entity)

Protestors can appeal the _____ Cheboygan County Board of Commissioners _____'s decision to the FTA Region V Office, 200 West Adams Street, Suite 320, Chicago, Illinois 60606; Phone: (312) 353-2789; FAX (312) 886-0351.
(Oversight entity)

CONTRACT ADMINISTRATION

The _____ Straits Regional Ride- Cheboygan County _____ will maintain a contract administration system to ensure it and its third-party contractors comply with the terms, conditions and specifications of their contracts and purchase orders.
(Agency name)

The _____ Transportation Manager _____ or her/his designee is responsible for keeping a procurement's documentation in a centralized contract administration file, for responding to requests for contract interpretation, and for modifying or terminating the contract. The _____ Transportation Manager _____ or her/his designee must also monitor and ensure compliance with contract terms such as Davis-Bacon, Buy America, prompt payment to subcontractors and Disadvantaged Business Enterprises (DBE).
(Title) *(Title)*

The _____ Transportation Manager _____ or her/his designee must also inspect and test supplies or services to determine if they conform to contract requirements, provide an authorized representative to approve the supplies or services, and maintain procedures to close a contract.
(Title)

FIELD(S) FOR ADDITIONAL SECTIONS

This policy only applies to the Cheboygan County's transit department, the Straits Regional Ride. The transit department receives funding from the Federal Transit Administration (FTA) and is required to comply with all FTA procurement regulations and guidelines. This policy in no way restricts, supersedes or replaces any other Cheboygan County procurement policy but is solely intended for the purpose of procurements made for the use and benefit of the transit department with FTA funding.

WRITTEN STANDARDS OF CONDUCT

No Straits Regional Ride- Cheboygan County (Agency name) employee, officer, agent, Board member or their immediate family member, partner or organization will participate in the selection, award, or administration of a contract if a conflict of interest, real or apparent, is involved.

No Straits Regional Ride- Cheboygan County (Agency name) employee, officer, agent, Board member or their immediate family member, partner or organization will solicit or accept substantial gifts, gratuities, favors or anything of monetary value from contractors or potential contractors.

FIELD(S) FOR ADDITIONAL SECTIONS

OTHER LOCAL PROCUREMENT POLICIES

Other local procurement policies in effect for a transit agency may be more stringent than FTA and MDOT guidelines but cannot be less stringent. In any inconsistency between a local procurement policy and FTA and MDOT guidelines, the FTA and MDOT guidelines prevail. FTA and MDOT guidelines only apply to procurements made with FTA and MDOT funding.

INTERPRETATIONS OR CLARIFICATIONS

Any interpretations or clarifications in this policy will be based on the Michigan Department of Transportation's (MDOT) *Procurement Guidelines for Grantees Receiving Federal Transit Administration (FTA) Funds via MDOT, Revised September 2018*, the *Federal Transit Administration Circular FTA C 4220.1F Third Party Contracting Guidance, Rev. 4, March 18, 2013*, and *FTA's Best Practices Procurement & Lessons Learned Manual, October 6 2016*, and all subsequent editions, as available on the internet, and the Straits Regional Ride Cheboygan County 's decision will be final.
(Agency name)

ADOPTED BY <i>(Adopting body)</i>	
Cheboygan County Board of Commissioners	
PRINT NAME AND TITLE <i>(Authorized signatory)</i>	
John B. Wallace Cheboygan County Board Chair	
SIGNATURE	DATE ADOPTED
	07/09/19



Cheboygan County

Board of Commissioners' Meeting

July 9, 2019

Title: AIA Agreement with Swan Heating and Plumbing

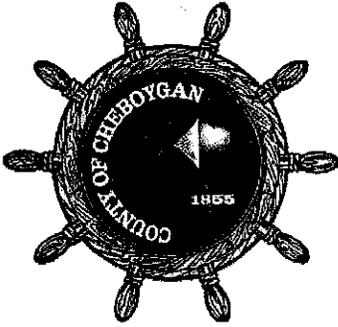
Summary: Requests for bids were requested for the final installation of mechanical system for the final phase of the Animal Shelter project last August. A notice was placed in the paper as well as notices provided to area heating and cooling businesses. The County received no proposals and continued to request proposals from area contractors. Swan identified in January that they would provide a quote and place the project into their schedule. Swan has provided a proposal to provide the necessary material, supplies and labor to complete the design build project in the amount of \$59,241.47. Swan's proposal has been reviewed by the architect to confirm pricing.

Financial Impact: \$59,241.47

Recommendation: Motion to approve AIA Document A105-2017 Standard Form Agreement in the amount of \$59,241.47 with Swan Heating and Plumbing and authorize the Chairperson to sign and authorize any necessary budget adjustments.

Prepared by: Jeffery B. Lawson

Department: Administration



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Cheboygan County Board of Commissioners' Meeting

July 9, 2019

Title: 2019 Budget Amendment – Fund 430 Animal Control Capital Project

Summary:

A review of project costs associated with the Animal Shelter – Phase III identifies that the Animal Control Capital Project Fund budget needs to be amended to account for remaining estimated 2019 project costs from the following contractors to complete the entire Phase III project this year:

Matt Barber Masonry	\$28,500.00
Swan Heating & Plumbing	59,241.47
Stan's Electric Inc	8,000.00
Straits Area Glass	1,400.00
Concrete & Door	2,500.00
Miscellaneous Contingencies	4,073.69
Fund 430 2019 YTD Expenditures	<u>7,284.84</u>
Total	\$111,000.00
Less: 2019 Budget	<u>(76,000.00)</u>
Budget Adjustment Needed	\$35,000.00

Financial Impact:

Fund 101 total budget increase of \$35,000
Fund 430 total budget increase of \$35,000

Recommendation:

Motion to approve this budget amendment to raise revenues and expenditures for \$ in the line items provided in the following attachments.

Prepared by: James Manko

Department: Finance

7/5/2019

RAISE REVENUE AND EXPENDITURE

Animal Control Capital Project - Fund 430

430-400-699.99	\$35,000.00 +
Transfer In	

430-430-970.00	\$35,000.00 +
Capital Outlay	

General Fund - Fund 101

101-400-699.00	\$35,000.00 +
Fund Equity	

101-902-999.00	\$35,000.00 +
Transfer Out	

To complete the Animal Control - Phase III Project

Signed: Approved at the 7/9/19 BOC Meeting

Prepared by: James Manko





AIA[®]

Document A105[™] – 2017

Standard Short Form of Agreement Between Owner and Contractor

AGREEMENT made as of the ninth day of July
in the year 2019
(In words, indicate day, month and year.)

BETWEEN the Owner:
(Name, legal status, address and other information)
Cheboygan County
870 South Main Street
Cheboygan, MI 49721

This document has important legal consequences. Consultation with an attorney is encouraged with respect to its completion or modification.

and the Contractor:
(Name, legal status, address and other information)
Swan Heating & Plumbing
453 Garfield Avenue
Cheboygan, MI 49721

for the following Project:
(Name, location and detailed description)
Cheboygan County Animal Shelter Phase 3 - HVAC
1536 East Hackleberg Road Indian River, MI 49749
Cheboygan County Humane Society

The Architect:
(Name, legal status, address and other information)
Richard Clements Architect, PLLC
15215 Merry Lane
Ocqueoc, MI 49759

The Owner and Contractor agree as follows.

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ARTICLE 1 THE CONTRACT DOCUMENTS

The Contractor shall complete the Work described in the Contract Documents for the Project. The Contract Documents consist of

- .1 this Agreement signed by the Owner and Contractor;
- .2 the drawings and specifications prepared by the Architect, dated June 30, 2018, and enumerated as follows:

Drawings:

Number	Title	Date
See Attachment #1	Index of Drawings	June 30, 2018

Specifications:

Section

Title

Pages

None

Specifications are on the Drawings

.3 addenda prepared by the Architect as follows:

Number

Date

Pages

None

.4 written orders for changes in the Work, pursuant to Article 10, issued after execution of this Agreement; and

.5 other documents, if any, identified as follows:

None

ARTICLE 2 DATE OF COMMENCEMENT AND SUBSTANTIAL COMPLETION

§ 2.1 The Contract Time is the number of calendar days available to the Contractor to substantially complete the Work.

§ 2.2 Date of Commencement:

Unless otherwise set forth below, the date of commencement shall be the date of this Agreement.

(Insert the date of commencement if other than the date of this Agreement.)

As soon as possible after signing of Contract.

§ 2.3 Substantial Completion:

Subject to adjustments of the Contract Time as provided in the Contract Documents, the Contractor shall achieve Substantial Completion, as defined in Section 12.5, of the entire Work:

(Check the appropriate box and complete the necessary information.)

Not later than
the date of commencement.

() calendar days from

By the following date: October 1, 2019

ARTICLE 3 CONTRACT SUM

§ 3.1 The Contract Sum shall include all items and services necessary for the proper execution and completion of the Work. Subject to additions and deductions in accordance with Article 10, the Contract Sum is:

Fifty-nine thousand, two hundred forty-one dollars and seventy-four cents

(\$ 59,241.74)

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§ 3.2 For purposes of payment, the Contract Sum includes the following values related to portions of the Work:
(Itemize the Contract Sum among the major portions of the Work.)

Portion of the Work	Value
Equipment	\$20,253.66
Duct Materials	\$ 9,887.81
Vent, Gas, T-Stat, Copper line Sets, Duct Seal, Etc....	\$ 4,500.00
Inspections & Pressure Test	\$ 2,100.00
Labor	\$22,500.00

§ 3.3 The Contract Sum is based upon the following alternates, if any, which are described in the Contract Documents and hereby accepted by the Owner:
(Identify the accepted alternates. If the bidding or proposal documents permit the Owner to accept other alternates subsequent to the execution of this Agreement, attach a schedule of such other alternates showing the amount for each and the date when that amount expires.)

§ 3.4 Allowances, if any, included in the Contract Sum are as follows:
(Identify each allowance.)

Item	Price
------	-------

§ 3.5 Unit prices, if any, are as follows:
(Identify the item and state the unit price and quantity limitations, if any, to which the unit price will be applicable.)

Item	Units and Limitations	Price per Unit (\$0.00)
------	-----------------------	-------------------------

ARTICLE 4 PAYMENTS

§ 4.1 Based on Contractor’s Applications for Payment certified by the Architect, the Owner shall pay the Contractor, in accordance with Article 12, as follows:
(Insert below timing for payments and provisions for withholding retainage, if any.)

Fifty percent down = Twenty-nine thousand six hundred twenty dollars and seventy-four cents (\$29,620.74).
 Remainder upon Completion = Twenty-nine thousand six hundred twenty dollars and seventy-four cents (\$29,620.74).

§ 4.2 Payments due and unpaid under the Contract Documents shall bear interest from the date payment is due at the rate below, or in the absence thereof, at the legal rate prevailing at the place of the Project.
(Insert rate of interest agreed upon, if any.)

%

ARTICLE 5 INSURANCE

§ 5.1 The Contractor shall maintain the following types and limits of insurance until the expiration of the period for correction of Work as set forth in Section 14.2, subject to the terms and conditions set forth in this Section 5.1:

§ 5.1.1 Commercial General Liability insurance for the Project, written on an occurrence form, with policy limits of not less than one million dollars (\$ 1,000,000.00) each occurrence, one million dollars (\$ 1,000,000.00) general aggregate, and one million dollars (\$ 1,000,000.00) aggregate for products-completed operations hazard.

§ 5.1.2 Automobile Liability covering vehicles owned, and non-owned vehicles used, by the Contractor, with policy limits of not less than one million dollars (\$ 1,000,000.00) per accident, for bodily injury, death of any person, and property damage arising out of the ownership, maintenance, and use of those motor vehicles along with any other statutorily required automobile coverage.

§ 5.1.3 The Contractor may achieve the required limits and coverage for Commercial General Liability and Automobile Liability through a combination of primary and excess or umbrella liability insurance, provided that such primary and excess or umbrella insurance policies result in the same or greater coverage as those required under Section 5.1.1 and 5.1.2, and in no event shall any excess or umbrella liability insurance provide narrower coverage than the primary policy. The excess policy shall not require exhaustion of the underlying limits only through the actual payment by the underlying insurers.

§ 5.1.4 Workers' Compensation at statutory limits.

§ 5.1.5 Employers' Liability with policy limits not less than one million dollars (\$ 1,000,000.00) each accident, one million dollars (\$ 1,000,000.00) each employee, and one million dollars (\$ 1,000,000.00) policy limit.

§ 5.1.6 ~~The Contractor shall provide builder's risk insurance to cover the total value of the entire Project on a replacement cost basis.~~

§ 5.1.7 Other Insurance Provided by the Contractor

(List below any other insurance coverage to be provided by the Contractor and any applicable limits.)

Coverage

Limits

***SECTION 5.1.6 above is deleted.

§ 5.2 The Owner shall be responsible for purchasing and maintaining the Owner's usual liability insurance and shall provide property insurance to cover the value of the Owner's property. The Contractor is entitled to receive an increase in the Contract Sum equal to the insurance proceeds related to a loss for damage to the Work covered by the Owner's property insurance.

§ 5.3 The Contractor shall obtain an endorsement to its Commercial General Liability insurance policy to provide coverage for the Contractor's obligations under Section 8.12.

§ 5.4 Prior to commencement of the Work, each party shall provide certificates of insurance showing their respective coverages.

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§ 5.5 Unless specifically precluded by the Owner's property insurance policy, the Owner and Contractor waive all rights against (1) each other and any of their subcontractors, suppliers, agents, and employees, each of the other; and (2) the Architect, Architect's consultants, and any of their agents and employees, for damages caused by fire or other causes of loss to the extent those losses are covered by property insurance or other insurance applicable to the Project, except such rights as they have to the proceeds of such insurance.

ARTICLE 6 GENERAL PROVISIONS

§ 6.1 The Contract

The Contract represents the entire and integrated agreement between the parties and supersedes prior negotiations, representations or agreements, either written or oral. The Contract may be amended or modified only by a written modification in accordance with Article 10.

§ 6.2 The Work

The term "Work" means the construction and services required by the Contract Documents, and includes all other labor, materials, equipment, and services provided, or to be provided, by the Contractor to fulfill the Contractor's obligations.

§ 6.3 Intent

The intent of the Contract Documents is to include all items necessary for the proper execution and completion of the Work by the Contractor. The Contract Documents are complementary, and what is required by one shall be as binding as if required by all.

§ 6.4 Ownership and Use of Architect's Drawings, Specifications and Other Documents

Documents prepared by the Architect are instruments of the Architect's service for use solely with respect to this Project. The Architect shall retain all common law, statutory, and other reserved rights, including the copyright. The Contractor, subcontractors, sub-subcontractors, and suppliers are authorized to use and reproduce the instruments of service solely and exclusively for execution of the Work. The instruments of service may not be used for other Projects or for additions to this Project outside the scope of the Work without the specific written consent of the Architect.

§ 6.5 Electronic Notice

Written notice under this Agreement may be given by one party to the other by email as set forth below.

(Insert requirements for delivering written notice by email such as name, title, and email address of the recipient, and whether and how the system will be required to generate a read receipt for the transmission.)

ARTICLE 7 OWNER

§ 7.1 Information and Services Required of the Owner

§ 7.1.1 If requested by the Contractor, the Owner shall furnish all necessary surveys and a legal description of the site.

§ 7.1.2 Except for permits and fees under Section 8.7.1 that are the responsibility of the Contractor, the Owner shall obtain and pay for other necessary approvals, easements, assessments, and charges.

§ 7.1.3 Prior to commencement of the Work, at the written request of the Contractor, the Owner shall furnish to the Contractor reasonable evidence that the Owner has made financial arrangements to fulfill the Owner's obligations under the Contract. The Contractor shall have no obligation to commence the Work until the Owner provides such evidence.

§ 7.2 Owner's Right to Stop the Work

If the Contractor fails to correct Work which is not in accordance with the Contract Documents, the Owner may direct the Contractor in writing to stop the Work until the correction is made.

§ 7.3 Owner's Right to Carry Out the Work

If the Contractor defaults or neglects to carry out the Work in accordance with the Contract Documents and fails within a seven day period after receipt of written notice from the Owner to commence and continue correction of such default or neglect with diligence and promptness, the Owner may, without prejudice to other remedies, correct such deficiencies. In such case, the Architect may withhold or nullify a Certificate for Payment in whole or in part, to the

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extent reasonably necessary to reimburse the Owner for the cost of correction, provided the actions of the Owner and amounts charged to the Contractor were approved by the Architect.

§ 7.4 Owner's Right to Perform Construction and to Award Separate Contracts

§ 7.4.1 The Owner reserves the right to perform construction or operations related to the Project with the Owner's own forces, and to award separate contracts in connection with other portions of the Project.

§ 7.4.2 The Contractor shall coordinate and cooperate with the Owner's own forces and separate contractors employed by the Owner.

ARTICLE 8 CONTRACTOR

§ 8.1 Review of Contract Documents and Field Conditions by Contractor

§ 8.1.1 Execution of the Contract by the Contractor is a representation that the Contractor has visited the site, become familiar with local conditions under which the Work is to be performed, and correlated personal observations with requirements of the Contract Documents.

§ 8.1.2 The Contractor shall carefully study and compare the Contract Documents with each other and with information furnished by the Owner. Before commencing activities, the Contractor shall (1) take field measurements and verify field conditions; (2) carefully compare this and other information known to the Contractor with the Contract Documents; and (3) promptly report errors, inconsistencies, or omissions discovered to the Architect.

§ 8.2 Contractor's Construction Schedule

The Contractor, promptly after being awarded the Contract, shall prepare and submit for the Owner's and Architect's information a Contractor's construction schedule for the Work.

§ 8.3 Supervision and Construction Procedures

§ 8.3.1 The Contractor shall supervise and direct the Work using the Contractor's best skill and attention. The Contractor shall be solely responsible for and have control over construction means, methods, techniques, sequences, and procedures, and for coordinating all portions of the Work.

§ 8.3.2 The Contractor, as soon as practicable after award of the Contract, shall furnish in writing to the Owner, through the Architect, the names of subcontractors or suppliers for each portion of the Work. The Contractor shall not contract with any subcontractor or supplier to whom the Owner or Architect have made a timely and reasonable objection.

§ 8.4 Labor and Materials

§ 8.4.1 Unless otherwise provided in the Contract Documents, the Contractor shall provide and pay for labor, materials, equipment, tools, utilities, transportation, and other facilities and services necessary for proper execution and completion of the Work.

§ 8.4.2 The Contractor shall enforce strict discipline and good order among the Contractor's employees and other persons carrying out the Contract Work. The Contractor shall not permit employment of unfit persons or persons not skilled in tasks assigned to them.

§ 8.5 Warranty

The Contractor warrants to the Owner and Architect that: (1) materials and equipment furnished under the Contract will be new and of good quality unless otherwise required or permitted by the Contract Documents; (2) the Work will be free from defects not inherent in the quality required or permitted; and (3) the Work will conform to the requirements of the Contract Documents. Any material or equipment warranties required by the Contract Documents shall be issued in the name of the Owner, or shall be transferable to the Owner, and shall commence in accordance with Section 12.5.

§ 8.6 Taxes

The Contractor shall pay sales, consumer, use, and similar taxes that are legally required when the Contract is executed.

§ 8.7 Permits, Fees and Notices

§ 8.7.1 The Contractor shall obtain and pay for the building permit and other permits and governmental fees, licenses, and inspections necessary for proper execution and completion of the Work.

§ 8.7.2 The Contractor shall comply with and give notices required by agencies having jurisdiction over the Work. If the Contractor performs Work knowing it to be contrary to applicable laws, statutes, ordinances, codes, rules and regulations, or lawful orders of public authorities, the Contractor shall assume full responsibility for such Work and shall bear the attributable costs. The Contractor shall promptly notify the Architect in writing of any known inconsistencies in the Contract Documents with such governmental laws, rules, and regulations.

§ 8.8 Submittals

The Contractor shall promptly review, approve in writing, and submit to the Architect shop drawings, product data, samples, and similar submittals required by the Contract Documents. Shop drawings, product data, samples, and similar submittals are not Contract Documents.

§ 8.9 Use of Site

The Contractor shall confine operations at the site to areas permitted by law, ordinances, permits, the Contract Documents, and the Owner.

§ 8.10 Cutting and Patching

The Contractor shall be responsible for cutting, fitting, or patching required to complete the Work or to make its parts fit together properly.

§ 8.11 Cleaning Up

The Contractor shall keep the premises and surrounding area free from accumulation of debris and trash related to the Work. At the completion of the Work, the Contractor shall remove its tools, construction equipment, machinery, and surplus material; and shall properly dispose of waste materials.

§ 8.12 Indemnification

To the fullest extent permitted by law, the Contractor shall indemnify and hold harmless the Owner, Architect, Architect's consultants, and agents and employees of any of them, from and against claims, damages, losses and expenses, including but not limited to attorneys' fees, arising out of or resulting from performance of the Work, provided that such claim, damage, loss, or expense is attributable to bodily injury, sickness, disease or death, or to injury to or destruction of tangible property (other than the Work itself), but only to the extent caused by the negligent acts or omissions of the Contractor, a subcontractor, anyone directly or indirectly employed by them or anyone for whose acts they may be liable, regardless of whether or not such claim, damage, loss or expense is caused in part by a party indemnified hereunder.

ARTICLE 9 ARCHITECT

§ 9.1 The Architect will provide administration of the Contract as described in the Contract Documents. The Architect will have authority to act on behalf of the Owner only to the extent provided in the Contract Documents.

§ 9.2 The Architect will visit the site at intervals appropriate to the stage of construction to become generally familiar with the progress and quality of the Work.

§ 9.3 The Architect will not have control over or charge of, and will not be responsible for, construction means, methods, techniques, sequences, or procedures, or for safety precautions and programs in connection with the Work, since these are solely the Contractor's responsibility. The Architect will not be responsible for the Contractor's failure to carry out the Work in accordance with the Contract Documents.

§ 9.4 Based on the Architect's observations and evaluations of the Contractor's Applications for Payment, the Architect will review and certify the amounts due the Contractor.

§ 9.5 The Architect has authority to reject Work that does not conform to the Contract Documents.

§ 9.6 The Architect will promptly review and approve or take appropriate action upon Contractor's submittals, but only for the limited purpose of checking for conformance with information given and the design concept expressed in the Contract Documents.

§ 9.7 On written request from either the Owner or Contractor, the Architect will promptly interpret and decide matters concerning performance under, and requirements of, the Contract Documents.

§ 9.8 Interpretations and decisions of the Architect will be consistent with the intent of, and reasonably inferable from the Contract Documents, and will be in writing or in the form of drawings. When making such interpretations and decisions, the Architect will endeavor to secure faithful performance by both Owner and Contractor, will not show partiality to either and will not be liable for results of interpretations or decisions rendered in good faith.

§ 9.9 The Architect's duties, responsibilities, and limits of authority as described in the Contract Documents shall not be changed without written consent of the Owner, Contractor, and Architect. Consent shall not be unreasonably withheld.

ARTICLE 10 CHANGES IN THE WORK

§ 10.1 The Owner, without invalidating the Contract, may order changes in the Work within the general scope of the Contract, consisting of additions, deletions or other revisions, and the Contract Sum and Contract Time shall be adjusted accordingly, in writing. If the Owner and Contractor cannot agree to a change in the Contract Sum, the Owner shall pay the Contractor its actual cost plus reasonable overhead and profit.

§ 10.2 The Architect may authorize or order minor changes in the Work that are consistent with the intent of the Contract Documents and do not involve an adjustment in the Contract Sum or an extension of the Contract Time. Such authorization or order shall be in writing and shall be binding on the Owner and Contractor. The Contractor shall proceed with such minor changes promptly.

§ 10.3 If concealed or unknown physical conditions are encountered at the site that differ materially from those indicated in the Contract Documents or from those conditions ordinarily found to exist, the Contract Sum and Contract Time shall be subject to equitable adjustment.

ARTICLE 11 TIME

§ 11.1 Time limits stated in the Contract Documents are of the essence of the Contract.

§ 11.2 If the Contractor is delayed at any time in progress of the Work by changes ordered in the Work, or by labor disputes, fire, unusual delay in deliveries, unavoidable casualties, or other causes beyond the Contractor's control, the Contract Time shall be subject to equitable adjustment.

§ 11.3 Costs caused by delays or by improperly timed activities or defective construction shall be borne by the responsible party.

ARTICLE 12 PAYMENTS AND COMPLETION

§ 12.1 Contract Sum

The Contract Sum stated in this Agreement, including authorized adjustments, is the total amount payable by the Owner to the Contractor for performance of the Work under the Contract Documents.

§ 12.2 Applications for Payment

§ 12.2.1 At least ten days before the date established for each progress payment, the Contractor shall submit to the Architect an itemized Application for Payment for Work completed in accordance with the values stated in this Agreement. The Application shall be supported by data substantiating the Contractor's right to payment as the Owner or Architect may reasonably require, such as evidence of payments made to, and waivers of liens from, subcontractors and suppliers. Payments shall be made on account of materials and equipment delivered and suitably stored at the site for subsequent incorporation in the Work. If approved in advance by the Owner, payment may similarly be made for materials and equipment stored, and protected from damage, off the site at a location agreed upon in writing.

§ 12.2.2 The Contractor warrants that title to all Work covered by an Application for Payment will pass to the Owner no later than the time of payment. The Contractor further warrants that upon submittal of an Application for Payment, all Work for which Certificates for Payment have been previously issued and payments received from the Owner shall, to the best of the Contractor's knowledge, information, and belief, be free and clear of liens, claims, security interests, or other encumbrances adverse to the Owner's interests.

§ 12.3 Certificates for Payment

The Architect will, within seven days after receipt of the Contractor's Application for Payment, either (1) issue to the Owner a Certificate for Payment in the full amount of the Application for Payment, with a copy to the Contractor; (2) issue to the Owner a Certificate for Payment for such amount as the Architect determines is properly due, and notify the Contractor and Owner in writing of the Architect's reasons for withholding certification in part; or (3) withhold

certification of the entire Application for Payment, and notify the Contractor and Owner of the Architect's reason for withholding certification in whole. If certification or notification is not made within such seven day period, the Contractor may, upon seven additional days' written notice to the Owner and Architect, stop the Work until payment of the amount owing has been received. The Contract Time and the Contract Sum shall be equitably adjusted due to the delay.

§ 12.4 Progress Payments

§ 12.4.1 After the Architect has issued a Certificate for Payment, the Owner shall make payment in the manner provided in the Contract Documents.

§ 12.4.2 The Contractor shall promptly pay each subcontractor and supplier, upon receipt of payment from the Owner, an amount determined in accordance with the terms of the applicable subcontracts and purchase orders.

§ 12.4.3 Neither the Owner nor the Architect shall have responsibility for payments to a subcontractor or supplier.

§ 12.4.4 A Certificate for Payment, a progress payment, or partial or entire use or occupancy of the Project by the Owner shall not constitute acceptance of Work not in accordance with the requirements of the Contract Documents.

§ 12.5 Substantial Completion

§ 12.5.1 Substantial Completion is the stage in the progress of the Work when the Work or designated portion thereof is sufficiently complete in accordance with the Contract Documents so the Owner can occupy or utilize the Work for its intended use.

§ 12.5.2 When the Contractor believes that the Work or designated portion thereof is substantially complete, it will notify the Architect and the Architect will make an inspection to determine whether the Work is substantially complete. When the Architect determines that the Work is substantially complete, the Architect shall prepare a Certificate of Substantial Completion that shall establish the date of Substantial Completion, establish the responsibilities of the Owner and Contractor, and fix the time within which the Contractor shall finish all items on the list accompanying the Certificate. Warranties required by the Contract Documents shall commence on the date of Substantial Completion of the Work or designated portion thereof unless otherwise provided in the Certificate of Substantial Completion.

§ 12.6 Final Completion and Final Payment

§ 12.6.1 Upon receipt of a final Application for Payment, the Architect will inspect the Work. When the Architect finds the Work acceptable and the Contract fully performed, the Architect will promptly issue a final Certificate for Payment.

§ 12.6.2 Final payment shall not become due until the Contractor submits to the Architect releases and waivers of liens, and data establishing payment or satisfaction of obligations, such as receipts, claims, security interests, or encumbrances arising out of the Contract.

§ 12.6.3 Acceptance of final payment by the Contractor, a subcontractor or supplier shall constitute a waiver of claims by that payee except those previously made in writing and identified by that payee as unsettled at the time of final Application for Payment.

ARTICLE 13 PROTECTION OF PERSONS AND PROPERTY

The Contractor shall be responsible for initiating, maintaining and supervising all safety precautions and programs, including all those required by law in connection with performance of the Contract. The Contractor shall take reasonable precautions to prevent damage, injury, or loss to employees on the Work and other persons who may be affected thereby, the Work and materials and equipment to be incorporated therein, and other property at the site or adjacent thereto. The Contractor shall promptly remedy damage and loss to property caused in whole or in part by the Contractor, or by anyone for whose acts the Contractor may be liable.

ARTICLE 14 CORRECTION OF WORK

§ 14.1 The Contractor shall promptly correct Work rejected by the Architect as failing to conform to the requirements of the Contract Documents. The Contractor shall bear the cost of correcting such rejected Work, including the costs of uncovering, replacement, and additional testing.

§ 14.2 In addition to the Contractor's other obligations including warranties under the Contract, the Contractor shall, for a period of one year after Substantial Completion, correct work not conforming to the requirements of the Contract Documents.

§ 14.3 If the Contractor fails to correct nonconforming Work within a reasonable time, the Owner may correct it in accordance with Section 7.3.

ARTICLE 15 MISCELLANEOUS PROVISIONS

§ 15.1 Assignment of Contract

Neither party to the Contract shall assign the Contract as a whole without written consent of the other.

§ 15.2 Tests and Inspections

§ 15.2.1 At the appropriate times, the Contractor shall arrange and bear cost of tests, inspections, and approvals of portions of the Work required by the Contract Documents or by laws, statutes, ordinances, codes, rules and regulations, or lawful orders of public authorities.

§ 15.2.2 If the Architect requires additional testing, the Contractor shall perform those tests.

§ 15.2.3 The Owner shall bear cost of tests, inspections, or approvals that do not become requirements until after the Contract is executed. The Owner shall directly arrange and pay for tests, inspections, or approvals where building codes or applicable laws or regulations so require.

§ 15.3 Governing Law

The Contract shall be governed by the law of the place where the Project is located, excluding that jurisdiction's choice of law rules.

ARTICLE 16 TERMINATION OF THE CONTRACT

§ 16.1 Termination by the Contractor

If the Work is stopped under Section 12.3 for a period of 14 days through no fault of the Contractor, the Contractor may, upon seven additional days' written notice to the Owner and Architect, terminate the Contract and recover from the Owner payment for Work executed including reasonable overhead and profit, and costs incurred by reason of such termination.

§ 16.2 Termination by the Owner for Cause

§ 16.2.1 The Owner may terminate the Contract if the Contractor

- .1 repeatedly refuses or fails to supply enough properly skilled workers or proper materials;
- .2 fails to make payment to subcontractors for materials or labor in accordance with the respective agreements between the Contractor and the subcontractors;
- .3 repeatedly disregards applicable laws, statutes, ordinances, codes, rules and regulations, or lawful orders of a public authority; or
- .4 is otherwise guilty of substantial breach of a provision of the Contract Documents.

§ 16.2.2 When any of the above reasons exist, the Owner, after consultation with the Architect, may without prejudice to any other rights or remedies of the Owner and after giving the Contractor and the Contractor's surety, if any, seven days' written notice, terminate employment of the Contractor and may

- .1 take possession of the site and of all materials thereon owned by the Contractor, and
- .2 finish the Work by whatever reasonable method the Owner may deem expedient.

§ 16.2.3 When the Owner terminates the Contract for one of the reasons stated in Section 16.2.1, the Contractor shall not be entitled to receive further payment until the Work is finished.

§ 16.2.4 If the unpaid balance of the Contract Sum exceeds costs of finishing the Work, such excess shall be paid to the Contractor. If such costs exceed the unpaid balance, the Contractor shall pay the difference to the Owner. This obligation for payment shall survive termination of the Contract.

§ 16.3 Termination by the Owner for Convenience

The Owner may, at any time, terminate the Contract for the Owner’s convenience and without cause. The Contractor shall be entitled to receive payment for Work executed, and costs incurred by reason of such termination, along with reasonable overhead and profit on the Work not executed.

ARTICLE 17 OTHER TERMS AND CONDITIONS

(Insert any other terms or conditions below.)

The Contractor shall provide both Performance and Payment Bonds each in the amount of: Fifty-nine thousand, two hundred forty-one dollars and seventy-four cents (\$59,241.74).

This Agreement entered into as of the day and year first written above.

(If required by law, insert cancellation period, disclosures or other warning statements above the signatures.)

OWNER *(Signature)*

John Wallace, Chairman, Cty. Board of Commissioners

(Printed name and title)

CONTRACTOR *(Signature)*

(Printed name and title)

LICENSE NO.:

JURISDICTION:

Init.

ATTACHMENT #1

INDEX OF DRAWINGS
Drawings dated: June 30, 2018

<u>SHEET</u>	<u>DESCRIPTION</u>
T1.0	COVER SHEET
T1.1	CODE INFORMATION SHEET
A1.0	KENNEL-1 DEMO PLAN
A1.1	ENLARGED KENNEL-1 FLOOR PLAN
A2.0	KENNEL ELEVATIONS
A3.0	KENNEL-1 INTERIOR ELEVATIONS
S1.0	SECTIONS
S1.1	WALL DETAILS
M1.0	MECHANICAL PLAN
P1.0	PLUMBING PLAN
P1.1	PLUMBING NOTES
E1.0	ELECTRICAL PLAN

END OF DRAWINGS



Cheboygan County

Board of Commissioners' Meeting

July 9, 2019

Title: Presentation for the Audit of the Financial Statements of Cheboygan County for the Year Ending December 31, 2018

Summary: The financial statements for the County of Cheboygan for the year ending December 31, 2018 will be presented by Gabridge & Company. Gabridge & Company is a CPA firm located in Grand Rapids, Michigan. This is the fifth year Gabridge & Company has performed the audit. The field work was completed during May.

The audit contained a clean “unqualified” opinion. The County’s financial statements are free of material budget violations and deficit fund balances.

The report was submitted to the State of Michigan before the deadline of July 1, 2019.

Financial Impact: N/A

Recommendation: Motion to accept the December 31, 2018 audited financial statements for Cheboygan County.

Prepared by: James Manko

Department: Finance



**COUNTY OF CHEBOYGAN, MICHIGAN
ANNUAL FINANCIAL REPORT
YEAR ENDED DECEMBER 31, 2018**

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INDEPENDENT AUDITORS' REPORT

Members of the Board of Commissioners
Cheboygan County
Cheboygan, Michigan

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Cheboygan County, Michigan (the "County") as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Independent Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Cheboygan County Road Commission or the Cheboygan Airport Authority, which represent 100 percent of the assets, net position, and revenues of the aggregate discretely presented component units. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Cheboygan County Road Commission and the Cheboygan Airport Authority, is based solely on the reports of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinions

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County as of December 31, 2018, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Other Information

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

The combining and individual nonmajor fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements are 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 June 28, 2019, 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.

A handwritten signature in cursive script that reads "Gabridge & Company". The signature is written in dark ink and is positioned above the printed name of the firm.

Gabridge & Company, PLC
Grand Rapids, MI
June 28, 2019

MANAGEMENT'S DISCUSSION AND ANALYSIS

Management's Discussion and Analysis

As management of Cheboygan County (the "County" or "government"), we offer readers of the County's financial statements this narrative overview and analysis of the financial activities of the County for the fiscal year ended December 31, 2018. We encourage readers to consider the information presented here in conjunction with additional information that is furnished in the financial statements and notes to the financial statements.

Financial Highlights

- The assets and deferred outflows of the County exceeded its liabilities and deferred inflows at December 31, 2018 by \$25,671,548. Of this amount, \$13,807,551 is unrestricted and may be used to meet the County's ongoing obligations to citizens and creditors.
- The County's total net position increased \$434,261 in 2018 compared to \$49,914 in 2017. Revenues for the County increased during the year by \$905,419 and expenses for the County increased by \$521,072 from the prior year.
- At the close of the current fiscal year, the County's governmental funds reported combined fund balances of \$10,813,408, an increase of \$650,176 in comparison with the prior year. Approximately 78%, or \$8,435,185, of this amount is available for spending at the government's discretion (unassigned fund balance).
- At December 31, 2018, unassigned fund balance for the General Fund was \$8,435,185, or 62% of the General Fund's annualized expenditures.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the County financial statements. The County basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide Financial Statements

The *government-wide financial statements* are designed to provide readers with a broad overview of the County's finances, in a manner similar to a private sector business.

The *statement of net position* presents information on all of the County's assets, deferred outflows, liabilities, and deferred inflows, with the residual reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

The *statement of activities* presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the

underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., accrued interest expense and long-term debt).

Both of the government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the County include; general government services (administration, clerk, and treasurer); judicial activities (courts); public safety (sheriff); health and welfare (health and mental health), and a variety of other services. The business-type activities of the County include marina operations, delinquent tax collections, Straits Regional Ride, tax foreclosures, and jail commissary activities.

The County includes two legally separate entities in its financial statements, the Cheboygan County Road Commission and the Cheboygan Airport Authority. Although legally separate, these “component units” are important because the County is financially accountable for them. The Cheboygan County Road Commission and the Cheboygan Airport Authority issued separate audited financial statements and those statements can be obtained at their respective administrative offices.

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

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

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government’s near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balance provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The County maintains numerous individual governmental funds. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balance for the General, Friend of the Court, Inverness Township Sewer Debt, and Township Road Load Program funds, each of which is considered to be a major fund. Data from the other governmental funds are combined into a single, aggregated

presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining schedules elsewhere in this report.

The County adopts an annual appropriated budget for its General and special revenue funds. Budgetary comparison statements or schedules have been provided herein to demonstrate compliance with the General Fund and each major special revenue fund.

Proprietary funds. The County maintains one type of proprietary fund, an enterprise fund. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The County uses enterprise funds to account for marina operations, delinquent tax collections, Straits Regional Ride, tax foreclosures, and jail commissary activities.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the Straits Regional Ride and Delinquent Tax funds, which are considered to be major funds of the County. Individual fund data for the nonmajor enterprise funds is provided in the form of combining schedules elsewhere in this report.

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

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other information. In addition to the basic financial statement and accompanying notes, this report also presents certain information concerning the County's budgetary compliance and the County's progress in funding its obligation to provide pension benefits to its employees. This required supplemental information can be found immediately following the notes to the financial statements.

The combining statements referred to earlier in connection with nonmajor governmental funds are presented following the required supplemental information.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the County, assets and deferred outflows exceeded liabilities and deferred inflows by \$25,671,548 at the close of the most recent fiscal year. A large portion of the County's net position (46%, or \$11,851,955) represents its investment in capital assets (e.g., land, buildings and improvements, machinery and equipment, and vehicles) less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources

needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the County's net position (less than 1%, or \$12,042) represents resources that are subject to external restrictions on how they may be used. Restricted net position refers to amounts that have constraints placed on them by either: a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or b) imposed by law through constitutional provisions or enabling legislation. The remaining portion of the County's net position (54%, or \$13,807,551) is comprised of unrestricted net position. These amounts may be used to meet the government's ongoing obligations to citizens and creditors.

At the end of the current fiscal year, the County is able to report positive balances in all reported categories of net position, both for the government as a whole, as well as for its separate governmental and business-type activities. The same situation held true for the prior fiscal year.

	Governmental Activities		Business-type Activities		Total Primary Government	
	2018	2017	2018	2017	2018	2017
ASSETS						
<i>Current Assets</i>						
Cash and Investments	\$ 11,017,822	\$ 10,050,967	\$ 6,304,863	\$ 8,819,906	\$ 17,322,685	\$ 18,870,873
Receivables	2,907,675	2,055,675	1,502,151	1,448,376	4,409,826	3,504,051
Current Portion of Notes Receivable	38,226	17,000	-	-	38,226	17,000
Current Portion of Leases Receivable	95,000	95,000	-	-	95,000	95,000
Due from Other Governments	216,719	259,889	96,858	93,369	313,577	353,258
Prepaid Items	-	-	563	392	563	392
Inventories	-	-	28,828	19,337	28,828	19,337
Land Held for Resale	-	-	50,460	50,460	50,460	50,460
Total Current Assets	14,275,442	12,478,531	7,983,723	10,431,840	22,259,165	22,910,371
<i>Noncurrent Assets</i>						
Advances to Other Governments	-	162,727	-	-	-	162,727
Capital Assets not Being Depreciated	5,007,289	2,084,238	-	-	5,007,289	2,084,238
Capital Assets being Depreciated	5,263,034	5,355,638	1,584,552	1,467,830	6,847,586	6,823,468
Notes Receivable	1,116,816	1,176,749	-	-	1,116,816	1,176,749
Leases Receivable	2,240,000	2,335,000	-	-	2,240,000	2,335,000
Total Assets	27,902,581	23,592,883	9,568,275	11,899,670	37,470,856	35,492,553
DEFERRED OUTFLOWS OF RESOURCES						
Pension	1,785,907	2,656,007	123,104	194,109	1,909,011	2,850,116
Total Deferred Outflows of Resources	1,785,907	2,656,007	123,104	194,109	1,909,011	2,850,116
LIABILITIES						
<i>Current Liabilities</i>						
Accounts Payable	447,538	177,449	14,049	18,824	461,587	196,273
Accrued Liabilities	205,175	169,789	17,842	9,196	223,017	178,985
Due to Governmental Units	32,363	66,957	15,849	19,628	48,212	86,585
Unearned Revenue	27,801	61,035	-	-	27,801	61,035
Current Portion of Long-term Debt	2,920	5,840	-	-	2,920	5,840
Total Current Liabilities	715,797	481,070	47,740	47,648	763,537	528,718
<i>Noncurrent Liabilities</i>						
Long-term Debt	-	2,920	-	-	-	2,920
Compensated Absences	347,837	317,813	14,583	11,760	362,420	329,573
Net Pension Liability	7,138,969	7,921,179	542,113	573,077	7,681,082	8,494,256
Total Liabilities	8,202,603	8,722,982	604,436	632,485	8,807,039	9,355,467
DEFERRED INFLOWS OF RESOURCES						
Revenues Intended to Finance a Subsequent Year	4,394,182	3,739,190	-	-	4,394,182	3,739,190
Pension	472,993	-	34,105	10,725	507,098	10,725
Total Deferred Inflows of Resources	4,867,175	3,739,190	34,105	10,725	4,901,280	3,749,915
NET POSITION						
Net Investment in Capital Assets	10,267,403	7,431,116	1,584,552	1,467,830	11,851,955	8,898,946
Restricted	12,042	389,524	-	-	12,042	389,524
Unrestricted	6,339,265	5,966,078	7,468,286	9,982,739	13,807,551	15,948,817
Total Net Position	\$ 16,618,710	\$ 13,786,718	\$ 9,052,838	\$ 11,450,569	\$ 25,671,548	\$ 25,237,287

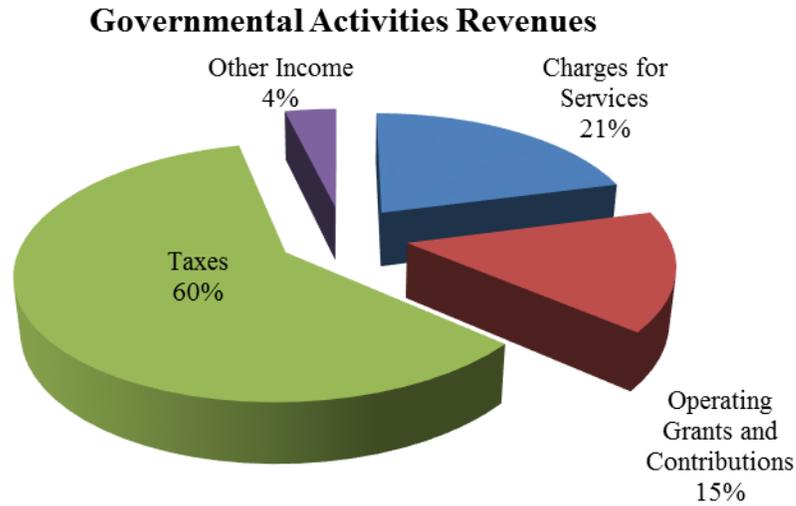
The County's total net position increased \$434,261 during the year, from \$25,237,287 to \$25,671,548 as of December 31, 2018.

	Governmental Activities		Business-type Activities		Total Government	
	2018	2017	2018	2017	2018	2017
Revenue						
Program Revenues						
Charges for Services	\$ 3,346,138	\$ 3,225,190	\$ 1,571,065	\$ 1,401,063	\$ 4,917,203	\$ 4,626,253
Operating Grants and Contributions	2,468,330	2,369,953	744,972	480,845	3,213,302	2,850,798
Capital Grants and Contributions	-	-	298,300	1,000	298,300	1,000
Total Program Revenues	5,814,468	5,595,143	2,614,337	1,882,908	8,428,805	7,478,051
General Revenues						
Taxes	9,607,701	9,536,711	-	-	9,607,701	9,536,711
State Sources	462,591	592,034	-	-	462,591	592,034
Investment Income	137,505	130,075	42,661	36,973	180,166	167,048
Total General Revenues	10,207,797	10,258,820	42,661	36,973	10,250,458	10,295,793
Total Revenues	16,022,265	15,853,963	2,656,998	1,919,881	18,679,263	17,773,844
Expenses						
Legislative	138,971	131,986	-	-	138,971	131,986
Judicial	2,439,830	2,319,875	-	-	2,439,830	2,319,875
General Government	4,536,639	4,340,667	-	-	4,536,639	4,340,667
Public Safety	5,396,976	5,328,838	-	-	5,396,976	5,328,838
Health and Welfare	2,656,612	2,991,962	-	-	2,656,612	2,991,962
Recreation and Culture	336,201	301,671	-	-	336,201	301,671
Public Works	31,999	35,641	-	-	31,999	35,641
Community and Economic Development	244,483	336,637	-	-	244,483	336,637
Other Expenses	179,694	172,731	-	-	179,694	172,731
Interest on Long-term Debt	207,388	211,781	-	-	207,388	211,781
Marina	-	-	512,626	388,770	512,626	388,770
Tax Foreclosure	-	-	349,325	86,320	349,325	86,320
Straits Regional Ride	-	-	1,060,211	930,660	1,060,211	930,660
Jail Commissary	-	-	154,047	146,391	154,047	146,391
Delinquent Tax	-	-	-	-	-	-
Total Expenses	16,168,793	16,171,789	2,076,209	1,552,141	18,245,002	17,723,930
Changes in Net Position Before Transfers	(146,528)	(317,826)	580,789	367,740	434,261	49,914
Transfers - Net	2,978,520	305,351	(2,978,520)	(305,351)	-	-
Change in Net Position	2,831,992	(12,475)	(2,397,731)	62,389	434,261	49,914
<i>Net Position at the Beginning of Period</i>	<i>13,786,718</i>	<i>13,799,193</i>	<i>11,450,569</i>	<i>11,388,180</i>	<i>25,237,287</i>	<i>25,187,373</i>
Net Position at the End of Period	\$ 16,618,710	\$ 13,786,718	\$ 9,052,838	\$ 11,450,569	\$ 25,671,548	\$ 25,237,287

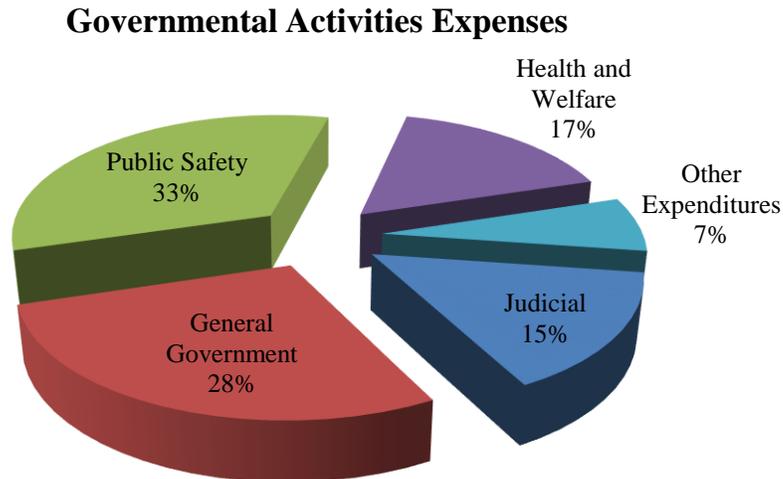
Governmental activities.

Governmental activities increased the County's net position by \$2,831,992 in 2018, compared to a decrease of \$12,475 in 2017. This was primarily the result of a net transfers in of \$2,978,520 from business-type activities.

The following chart summarizes the revenue sources for the governmental activities of the County for the most recent fiscal year end:



The following chart summarizes the expenses for the governmental activities of the County for the most recent fiscal year end:



Business-type activities.

The business-type activities of the County decreased the County's net position by \$2,397,731 in 2018 compared to an increase of \$62,389 in 2017. This large change was a result of net transfers out to governmental activities in the amount of \$2,978,520.

Financial Analysis of the Government's Funds

As noted earlier, the County uses fund accounting to ensure and demonstrate compliance with finance related legal requirements.

Governmental funds. The focus of the County *governmental fund statements* is to provide information on near term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the County financing requirements. In particular, *unassigned fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year. Unassigned fund balance of the General Fund represented 62% of total General Fund expenditures.

General Fund Highlights

The County collapses certain funds into the General Fund for external financial reporting purposes. A combining schedule is provided towards the end of this report as other supplementary information to show the various components.

The General Fund's fund balance increased by \$429,428 from \$8,815,151 to \$9,244,579 during 2018; compared to \$331,049 during 2017. Total revenues for the General Fund increased by \$441,318 compared to the previous year. Total expenditures increased by \$3,056,884 compared to the previous year. The details of the significant changes in the General Fund revenues and expenditures are as follows:

General Fund Revenues

- Taxes increased by \$318,519 due to an increase in taxable value for 2018.
- State sources increased by \$17,691 primarily due to the County's return to the state revenue sharing program.
- Refunds and reimbursements increased by \$97,028. This was caused by a higher return of net assets from the Michigan Municipal Risk Management insurance pool and a larger dividend from the Michigan Association of Counties.
- Transfers in increased by \$5,290,308 primarily due to a surplus declared by the County Treasurer from the Delinquent Tax Revolving Fund.

General Fund Expenditures

- Information Systems increased by \$43,390 due to purchase of a new AS400 server.
- Sheriff increased by \$71,965 due to equipment purchases and personnel costs.
- Planning and Zoning decreased by \$90,285 due to staff vacancies not filled until later in the year.
- Transfers out increased by \$2,586,119 to pay for the cost of the Jail Kitchen and the Dorm and Storage Building project.

Friend of the Court Highlights

The Friend of the Court fund balance remained the same at \$0. Total revenues increased by \$11,933 compared to the previous year. Total expenditures increased by \$21,556 compared to the previous year.

Inverness Township Sewer Debt Fund Highlights

The Inverness Township Sewer Debt Fund's fund balance increased by \$5 from \$5,360 to \$5,365 during 2018; compared to \$5 during 2017. Total revenues decreased by \$4,393 compared to the previous year. Total expenditures decreased by \$4,393 compared to the previous year. There were no significant changes to revenues or expenditures in the Inverness Township Sewer Debt Fund.

Township Road Loan Program Highlights

The Township Road Loan Program fund balance increased by \$6,677 from \$0 to \$6,677 during 2018; compared to no change during 2017. Total revenues increased by \$6,677 compared to the previous year. Expenditures did not change compared to the previous year.

Proprietary Funds. The County's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail. Unrestricted net position of the Straits Regional Ride and Delinquent Tax funds as of year-end was (\$250,533) and \$6,890,724, respectively. The change in net position, respectively, for the proprietary funds was \$124,117 and \$(2,540,280). In the Straits Regional Ride fund, the reason for this change was revenue (primarily federal and state capital assistance) in excess of expense. In the Delinquent Tax fund, the reason for this change was a large transfers out of \$2,983,802.

General Fund Budgetary Highlights

Original budget compared to final budget. During the year there was no need for any significant amendments to increase either the original estimated revenues or original budgeted appropriations. However, there was a need to make amendments to reallocate appropriations among departments when it became clearer which departments would actually be charged for certain expenditures. Generally, the movement of the appropriations between departments was *not* significant.

Capital Asset and Debt Administration

Capital assets

As of December 31, 2018, the County's investment in capital assets for its governmental and business-type activities amounted to \$11,854,875 (net of accumulated depreciation). The investment in capital assets includes land and land improvements, buildings and improvements, machinery and equipment and vehicles. The total net increase in the County's net capital assets for 2018 was \$2,947,169.

Significant capital asset additions during 2018 included:

Governmental Activities

- Jail Kitchen and Dorm and Storage Building project
- Humane Society (animal control) remodel project – phase III
- Doris Reid Building remodel project – phase II
- 1 Ford Explorer and 1 Chevy Tahoe for the Sheriff’s Department
- 1 Ford Escape for Motorpool Fleet and 1 Ford F-250 for Animal Control

Capital assets, net of depreciation, are summarized as follows as of year-end:

	Governmental Activities	Business-type Activities	Total
Land	\$ 1,892,102	\$ -	\$ 1,892,102
Construction in progress	3,115,187	-	3,115,187
Land improvement	348,995	851,226	1,200,221
Building and improvements	4,336,223	102,740	4,438,963
Machinery and equipment	270,253	9,270	279,523
Vehicles	307,563	-	307,563
Transportation equipment	-	384,238	384,238
Docks	-	237,078	237,078
Total	\$ 10,270,323	\$ 1,584,552	\$ 11,854,875

Additional information on the County’s capital assets can be found in Note 6 to the financial statements.

Long-term Debt

The County entered into an agreement with Inverness Township for the Inverness Township Sewer Project. The Township pledged its full faith and credit for the repayment of the loan; therefore, this debt is not included in the County’s financial statements.

As of December 31, 2018, the primary government of the County had long-term debt outstanding of \$2,920 for a capital lease of a postage machine. Additional information on the County’s long-term debt can be found in Note 8 to the financial statements.

Economic Factors and Next Year’s Budgets and Rates

Management estimates that \$17,941,682 of revenues will be available for appropriation in the General Fund in the upcoming budget. Expenditures are expected to exceed revenues by \$229,000; compared to \$681,000 in the 2018 originally adopted budget. The budget will be balanced by appropriating the use of fund balance. The County continues to review all budget line items for opportunities to reduce expenditures when possible. The budget will be monitored during the year

to identify any necessary amendments. The ongoing costs of providing essential services for the citizens of the County will again need to be monitored in order to maintain the financial condition of the County.

Requests for Information

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

Cheboygan County Administrative Office
870 S. Main Street
PO Box 70
Cheboygan, MI 49721

BASIC FINANCIAL STATEMENTS

County of Cheboygan
Statement of Net Position
December 31, 2018

	Primary Government			Component Units
	Governmental Activities	Business-type Activities	Total	
ASSETS				
<i>Current Assets</i>				
Cash and Investments	\$ 11,017,822	\$ 6,304,863	\$ 17,322,685	\$ 2,481,223
Receivables	701,240	3,624	704,864	1,296,623
Taxes Receivable	2,206,435	1,498,527	3,704,962	--
Current Portion of Notes Receivable	38,226	--	38,226	--
Current Portion of Leases Receivable	95,000	--	95,000	--
Due from Other Governments	216,719	96,858	313,577	1,534,081
Prepaid Items	--	563	563	120,183
Inventories	--	28,828	28,828	1,003,524
Land Held for Resale	--	50,460	50,460	--
Total Current Assets	14,275,442	7,983,723	22,259,165	6,435,634
<i>Noncurrent Assets</i>				
Capital Assets not Being Depreciated	5,007,289	--	5,007,289	7,419,453
Capital Assets Being Depreciated	5,263,034	1,584,552	6,847,586	28,204,547
Notes Receivable	1,116,816	--	1,116,816	--
Leases Receivable	2,240,000	--	2,240,000	--
Restricted Deposits	--	--	--	28,209
Total Assets	27,902,581	9,568,275	37,470,856	42,087,843
DEFERRED OUTFLOWS OF RESOURCES				
Deferred Charges on Refunding Bond	--	--	--	33,330
OPEB	--	--	--	74,044
Pension	1,785,907	123,104	1,909,011	785,605
Total Deferred Outflows of Resources	1,785,907	123,104	1,909,011	892,979
LIABILITIES				
<i>Current Liabilities</i>				
Accounts Payable	447,538	14,049	461,587	52,246
Accrued Liabilities	205,175	17,842	223,017	137,783
Accrued Interest Payable	--	--	--	21,175
Due to Governmental Units	32,363	15,849	48,212	30,247
Advances and Deposits	--	--	--	121,064
Unearned Revenue	27,801	--	27,801	--
Current Portion of Long-term Debt	2,920	--	2,920	260,675
Total Current Liabilities	715,797	47,740	763,537	623,190
<i>Noncurrent Liabilities</i>				
Long-term Debt	--	--	--	1,805,033
Compensated Absences	347,837	14,583	362,420	266,884
Other Post-Employment Benefits	--	--	--	11,949,499
Net Pension Liability	7,138,969	542,113	7,681,082	11,751,198
Total Liabilities	8,202,603	604,436	8,807,039	26,395,804
DEFERRED INFLOWS OF RESOURCES				
Taxes Levied for a Subsequent Period	4,394,182	--	4,394,182	1,251,000
OPEB	--	--	--	116,608
Pension	472,993	34,105	507,098	133,544
Total Deferred Inflows of Resources	4,867,175	34,105	4,901,280	1,501,152
NET POSITION				
Net Investment in Capital Assets	10,267,403	1,584,552	11,851,955	33,591,622
<i>Restricted for:</i>				
Debt Service	5,365	--	5,365	--
Other Purposes	6,677	--	6,677	--
<i>Unrestricted</i>	6,339,265	7,468,286	13,807,551	(18,507,756)
Total Net Position	\$ 16,618,710	\$ 9,052,838	\$ 25,671,548	\$ 15,083,866

The Notes to the Financial Statements are an integral part of these financial statements.

**County of Cheboygan
Statement of Activities
For the Year Ended December 31, 2018**

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue			Component Units
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government			
					Governmental Activities	Business-type Activities	Total	
Primary Government								
Governmental Activities:								
Legislative	\$ 138,971	\$ --	\$ --	\$ --	\$ (138,971)	\$ --	\$ (138,971)	\$ --
Judicial	2,439,830	699,770	1,144,783	--	(595,277)	--	(595,277)	--
General Government	4,536,639	1,498,062	257,833	--	(2,780,744)	--	(2,780,744)	--
Public Safety	5,396,976	957,401	371,496	--	(4,068,079)	--	(4,068,079)	--
Health and Welfare	2,656,612	6,328	661,850	--	(1,988,434)	--	(1,988,434)	--
Recreation and Culture	336,201	155,981	4,398	--	(175,822)	--	(175,822)	--
Other Expenditures	179,694	--	--	--	(179,694)	--	(179,694)	--
Interest on Long-term Debt	207,388	--	--	--	(207,388)	--	(207,388)	--
Public Works	31,999	--	--	--	(31,999)	--	(31,999)	--
Community and Economic Development	244,483	28,596	27,970	--	(187,917)	--	(187,917)	--
Total Governmental Activities	16,168,793	3,346,138	2,468,330	--	(10,354,325)	--	(10,354,325)	--
Business-type Activities:								
Marina	512,626	431,443	--	--	--	(81,183)	(81,183)	--
Tax Foreclosure	349,325	237,334	200,000	--	--	88,009	88,009	--
Straits Regional Ride	1,060,211	335,774	544,972	298,300	--	118,835	118,835	--
Jail Commissary	154,047	165,022	--	--	--	10,975	10,975	--
Delinquent Tax	--	401,492	--	--	--	401,492	401,492	--
Total Business-type Activities	2,076,209	1,571,065	744,972	298,300	--	538,128	538,128	--
Total Primary Government	\$ 18,245,002	\$ 4,917,203	\$ 3,213,302	\$ 298,300	\$ (10,354,325)	\$ 538,128	\$ (9,816,197)	--
Component Units								
Road Commission	\$ 10,075,805	\$ 2,149,548	\$ 7,987,294	\$ --	--	--	--	61,037
Cheboygan Airport Authority	328,413	123,048	80,000	--	--	--	--	(125,365)
Total Component Units	\$ 10,404,218	\$ 2,272,596	\$ 8,067,294	\$ --	--	--	--	(64,328)
General Purpose Revenues and Transfers:								
Revenues								
Taxes					9,607,701	--	9,607,701	1,205,597
State Sources					462,591	--	462,591	--
Other Revenues					--	--	--	50,545
Interest and Rentals					137,505	42,661	180,166	3,477
Transfers					2,978,520	(2,978,520)	--	--
Total General Revenues and Transfers					13,186,317	(2,935,859)	10,250,458	1,259,619
Change in Net Position					2,831,992	(2,397,731)	434,261	1,195,291
<i>Net Position at Beginning of Period</i>					13,786,718	11,450,569	25,237,287	13,888,575
Net Position at End of Period					\$ 16,618,710	\$ 9,052,838	\$ 25,671,548	\$ 15,083,866

The Notes to the Financial Statements are an integral part of these financial statements.

**County of Cheboygan
Balance Sheet
Governmental Funds
December 31, 2018**

	Special Revenue					Total Governmental Funds
	General	Friend of the Court	Inverness Township Sewer Debt	Township Road Loan Program	Other Governmental Funds	
ASSETS						
Cash and Investments	\$ 9,472,105	\$ --	\$ 5,365	\$ --	\$ 1,540,352	\$ 11,017,822
Receivables	147,258	121,267	--	--	432,715	701,240
Taxes Receivable	441,493	--	--	--	1,764,942	2,206,435
Due from Other Governments	30,755	23,237	--	162,727	--	216,719
Due from Other Funds	327,355	--	--	--	--	327,355
Notes Receivable	--	--	--	--	1,155,042	1,155,042
Leases Receivable	--	--	2,335,000	--	--	2,335,000
Total Assets	\$ 10,418,966	\$ 144,504	\$ 2,340,365	\$ 162,727	\$ 4,893,051	\$ 17,959,613
LIABILITIES						
Accounts Payable	\$ 409,504	\$ 50	\$ --	\$ --	\$ 37,984	\$ 447,538
Accrued Liabilities	180,333	9,528	--	--	15,314	205,175
Due to Governmental Units	--	--	--	--	32,363	32,363
Unearned Revenue	27,801	--	--	--	--	27,801
Due to Other Funds	--	134,926	--	156,050	36,379	327,355
Total Liabilities	617,638	144,504	--	156,050	122,040	1,040,232
DEFERRED INFLOWS OF RESOURCES						
Unavailable Revenue	556,749	--	--	--	1,155,042	1,711,791
Taxes Levied for a Subsequent Period	--	--	2,335,000	--	2,059,182	4,394,182
Total Liabilities and Deferred Inflows of Resources	1,174,387	144,504	2,335,000	156,050	3,336,264	7,146,205
FUND BALANCE						
Restricted	--	--	5,365	6,677	--	12,042
Committed	362,451	--	--	--	100	362,551
Assigned	446,943	--	--	--	1,556,687	2,003,630
Unassigned	8,435,185	--	--	--	--	8,435,185
Total Fund Balance	9,244,579	--	5,365	6,677	1,556,787	10,813,408
Total Liabilities, Deferred Inflows of Resources and Fund Balance	\$ 10,418,966	\$ 144,504	\$ 2,340,365	\$ 162,727	\$ 4,893,051	\$ 17,959,613

The Notes to the Financial Statements are an integral part of these financial statements.

County of Cheboygan
Reconciliation of Governmental Funds Balance Sheet to the Statement of Net Position
December 31, 2018

Total Fund Balance - Governmental Funds	\$	10,813,408
General government capital assets of \$18,487,535, net of accumulated depreciation of \$8,217,212, are not financial resources and, accordingly, are not reported in the funds.		10,270,323
Compensated absences are not due and payable in the current period and, therefore, are not reported in the funds.		(347,837)
Long-term liabilities are not due any payable in the current period and, therefore, are not reported in the funds.		(2,920)
Unavailable revenues are not available to pay current period expenditures and, therefore, are deferred inflows of resources in the funds.		1,711,791
Net pension liability is not due and payable in the current period and is not reported in the funds.		(7,611,962)
Certain pension contributions and changes in pension plan net position are reported as deferred outflows of resources and deferred inflows of resources in the statement of net position, but are reported as expenses in the governmental funds.		1,785,907
Total Net Position - Governmental Activities	\$	<u>16,618,710</u>

The Notes to the Financial Statements are an integral part of these financial statements.

County of Cheboygan
Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental Funds
For the Year Ended December 31, 2018

	Special Revenue					Other Governmental Funds	Total Governmental Funds
	General	Friend of the Court	Inverness Township Sewer Debt	Township Road Loan Program			
Revenues							
Taxes	\$ 8,612,393	\$ --	\$ --	\$ --	\$ 1,020,165	\$ 9,632,558	
Licenses and Permits	49,784	--	--	--	16,062	65,846	
Federal Sources	99,678	324,665	--	--	145,134	569,477	
State Sources	1,227,820	37,419	--	--	915,375	2,180,614	
Local Sources	60,741	59,789	207,388	--	3,070	330,988	
Contributions	--	--	--	--	104,394	104,394	
Charges for Services	1,285,771	19,863	--	--	965,141	2,270,775	
Fines and Penalties	55,809	--	--	--	618	56,427	
Refunds and Reimbursement	277,792	--	--	--	23	277,815	
Other Revenues	24,817	--	--	--	359,913	384,730	
Interest and Rentals	88,569	--	5	6,677	104,604	199,855	
Total Revenues	<u>11,783,174</u>	<u>441,736</u>	<u>207,393</u>	<u>6,677</u>	<u>3,634,499</u>	<u>16,073,479</u>	
Expenditures							
Legislative	132,913	--	--	--	--	132,913	
Judicial	1,599,776	516,889	--	--	180,278	2,296,943	
General Government	3,602,161	--	--	--	526,547	4,128,708	
Public Safety	4,208,367	--	--	--	809,160	5,017,527	
Health and Welfare	477,048	--	--	--	2,103,113	2,580,161	
Community and Economic Development	227,467	--	--	--	--	227,467	
Recreation and Culture	126,718	--	--	--	163,082	289,800	
Other Expenditures	179,694	--	--	--	--	179,694	
Capital Outlay	3,084,119	--	--	--	263,613	3,347,732	
Debt Service - Principal	5,840	--	--	--	--	5,840	
Debt Service - Interest	--	--	207,388	--	--	207,388	
Total Expenditures	<u>13,644,103</u>	<u>516,889</u>	<u>207,388</u>	<u>--</u>	<u>4,045,793</u>	<u>18,414,173</u>	
Excess of Revenues Over (Under) Expenditures	<u>(1,860,929)</u>	<u>(75,153)</u>	<u>5</u>	<u>6,677</u>	<u>(411,294)</u>	<u>(2,340,694)</u>	
Other Financing Sources (Uses)							
Insurance Recoveries	12,350	--	--	--	--	12,350	
Transfers In	5,998,385	75,153	--	--	754,702	6,828,240	
Transfer Out	(3,720,378)	--	--	--	(129,342)	(3,849,720)	
Net Other Financing Sources (Uses)	<u>2,290,357</u>	<u>75,153</u>	<u>--</u>	<u>--</u>	<u>625,360</u>	<u>2,990,870</u>	
Net Change in Fund Balance	429,428	--	5	6,677	214,066	650,176	
<i>Fund Balance at Beginning of Period</i>	8,815,151	--	5,360	--	1,342,721	10,163,232	
Fund Balance at End of Period	<u>\$ 9,244,579</u>	<u>\$ --</u>	<u>\$ 5,365</u>	<u>\$ 6,677</u>	<u>\$ 1,556,787</u>	<u>\$ 10,813,408</u>	

The Notes to the Financial Statements are an integral part of these financial statements.

County of Cheboygan
Reconciliation of Governmental Funds Statement of Revenues, Expenditures, and
Changes in Fund Balance with Statement of Activities
For the Year Ended December 31, 2018

Total Net Change in Fund Balances - Governmental Funds	\$	650,176
<p>Governmental funds report capital outlay as expenditures; however, in the statement of activities, the cost of those assets is allocated over the estimated useful lives as depreciation expense. This is the amount by which capital outlay expenditures of \$3,347,732 exceed depreciation expense of \$489,383 and net disposals of assets of \$27,902.</p>		
		2,830,447
<p>Change to compensated absences are not shown in the fund financial statements. The net effect of the current year decrease in compensated absences is to increase net position.</p>		
		(30,024)
<p>The repayment of principal of long-term capital leases consumes the current financial resources of governmental funds and is recorded as an expenditure; however, the repayment of long-term capital leases payable reduces long-term liabilities on the statement of net position.</p>		
		5,840
<p>Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds; they are deferred into the following year.</p>		
		(63,564)
<p>Changes to the net pension liability are not shown in the fund financial statements. The net effect of the current year increase is to decrease net position.</p>		
		(560,883)
Changes in Net Position - Governmental Activities	\$	<u>2,831,992</u>

**County of Cheboygan
Statement of Net Position
Proprietary Funds
December 31, 2018**

Business-type Activities - Enterprise Funds

	<u>Straits Regional Ride</u>	<u>Delinquent Tax</u>	<u>Other Enterprise Funds</u>	<u>Total Enterprise Funds</u>
ASSETS				
<i>Current Assets</i>				
Cash and Investments	\$ 89,510	\$ 5,392,197	\$ 823,156	\$ 6,304,863
Receivables	3,334	--	290	3,624
Taxes Receivable	--	1,498,527	--	1,498,527
Due from Other Governments	96,858	--	--	96,858
Prepaid Items	--	--	563	563
Inventories	--	--	28,828	28,828
Land Held for Resale	--	--	50,460	50,460
Total Current Assets	<u>189,702</u>	<u>6,890,724</u>	<u>903,297</u>	<u>7,983,723</u>
<i>Noncurrent Assets</i>				
Capital Assets Being Depreciated	393,507	--	1,191,045	1,584,552
Total Assets	<u>583,209</u>	<u>6,890,724</u>	<u>2,094,342</u>	<u>9,568,275</u>
DEFERRED OUTFLOWS OF RESOURCES				
Pension	113,152	--	9,952	123,104
Total Deferred Outflows of Resources	<u>113,152</u>	<u>--</u>	<u>9,952</u>	<u>123,104</u>
LIABILITIES				
<i>Current Liabilities</i>				
Accounts Payable	949	--	13,100	14,049
Accrued Liabilities	17,842	--	--	17,842
Due to Governmental Units	15,849	--	--	15,849
Total Current Liabilities	<u>34,640</u>	<u>--</u>	<u>13,100</u>	<u>47,740</u>
<i>Noncurrent Liabilities</i>				
Compensated Absences	14,583	--	--	14,583
Net Pension Liability	493,947	--	48,166	542,113
Total Liabilities	<u>543,170</u>	<u>--</u>	<u>61,266</u>	<u>604,436</u>
DEFERRED INFLOWS OF RESOURCES				
Pension	10,217	--	23,888	34,105
Total Deferred Inflows of Resources	<u>10,217</u>	<u>--</u>	<u>23,888</u>	<u>34,105</u>
NET POSITION				
Net Investment in Capital Assets	393,507	--	1,191,045	1,584,552
<i>Unrestricted</i>	(250,533)	6,890,724	828,095	7,468,286
Total Net Position	<u>\$ 142,974</u>	<u>\$ 6,890,724</u>	<u>\$ 2,019,140</u>	<u>\$ 9,052,838</u>

The Notes to the Financial Statements are an integral part of these financial statements.

County of Cheboygan
Statement of Revenues, Expenses, and Changes in Net Position
Proprietary Funds
For the Year Ended December 31, 2018

Business-type Activities - Enterprise Funds

	Straits Regional Ride	Delinquent Tax	Other Enterprise Funds	Total Enterprise Funds
Operating Revenues				
Federal Sources	\$ 170,874	\$ --	\$ --	\$ 170,874
State Sources	374,098	--	200,000	574,098
Local Sources	17,537	--	--	17,537
Charges for Services	318,237	116,283	833,359	1,267,879
Interest and Rentals	--	285,209	--	285,209
Other Revenues	--	--	440	440
Total Operating Revenues	880,746	401,492	1,033,799	2,316,037
Operating Expenses				
Personal Services	649,589	--	72,320	721,909
Contractual Services	12,253	--	313,891	326,144
Utilities	4,328	--	20,544	24,872
Repair and Maintenance	106,480	--	13,827	120,307
Other Supplies and Expenses	183,061	--	518,338	701,399
Depreciation	104,500	--	77,078	181,578
Total Operating Expenses	1,060,211	--	1,015,998	2,076,209
Operating Income (Loss)	(179,465)	401,492	17,801	239,828
Non-Operating Revenues (Expenses)				
Interest and Rentals	--	42,030	631	42,661
Net Non-Operating Revenues (Expenses)	--	42,030	631	42,661
Income Before Contributions and Transfers	(179,465)	443,522	18,432	282,489
Federal Capital Assistance	238,640	--	--	238,640
State Capital Assistance	59,660	--	--	59,660
Transfers In	5,282	--	--	5,282
Transfer Out	--	(2,983,802)	--	(2,983,802)
Change In Net Position	124,117	(2,540,280)	18,432	(2,397,731)
<i>Net Position at Beginning of Period</i>	18,857	9,431,004	2,000,708	11,450,569
Net Position at End of Period	\$ 142,974	\$ 6,890,724	\$ 2,019,140	\$ 9,052,838

The Notes to the Financial Statements are an integral part of these financial statements.

Cheboygan County
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2018

	Straits Regional Ride	Delinquent Tax	Other Enterprise Funds	Total Enterprise Funds
Cash Flows from Operating Activities				
Cash Received from Customers or Users	\$ 316,077	\$ 64,958	\$ 1,033,509	\$ 1,414,544
Cash Received from Interest and Rentals	-	285,209	-	285,209
Cash Received from Governmental Units	555,241	-	-	555,241
Cash Payments to Suppliers	(312,950)	-	(874,209)	(1,187,159)
Cash Payments to Employees	(585,270)	-	(61,749)	(647,019)
<i>Net Cash Provided (Used) by Operating Activities</i>	<u>(26,902)</u>	<u>350,167</u>	<u>97,551</u>	<u>420,816</u>
Cash Flows from Non-capital Related Financing Activities				
Transfers In	5,282	-	-	5,282
Transfers Out	-	(2,983,802)	-	(2,983,802)
<i>Net Cash Provided (Used) by Non-capital Related Financing Activities</i>	<u>5,282</u>	<u>(2,983,802)</u>	<u>-</u>	<u>(2,978,520)</u>
Cash Flows from Capital and Related Financing Activities				
Federal Capital Assistance	238,640	-	-	238,640
State Capital Assistance	59,660	-	-	59,660
Purchase of Capital Assets	(298,300)	-	-	(298,300)
<i>Net Cash Provided (Used) by Capital and Related Financing Activities</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash Flows from Investing Activities				
Interest Received	-	42,030	631	42,661
<i>Net Cash Provided by Investing Activities</i>	<u>-</u>	<u>42,030</u>	<u>631</u>	<u>42,661</u>
<i>Net Increase in Cash and Equivalents</i>	(21,620)	(2,591,605)	98,182	(2,515,043)
<i>Cash and Investments - Beginning of Year</i>	111,130	7,983,802	724,974	8,819,906
<i>Cash and Investments - End of Year</i>	<u>\$ 89,510</u>	<u>\$ 5,392,197</u>	<u>\$ 823,156</u>	<u>\$ 6,304,863</u>
Reconciliation of Operating Income (Loss) to				
Net Cash Provided (Used) by Operating Activities				
Operating Income (Loss)	\$ (179,465)	\$ 401,492	\$ 17,801	\$ 239,828
Adjustments to Reconcile Operating Income to Net Cash				
Depreciation	104,500	-	77,078	181,578
Provided (Used) by Operating Activities				
(Increase) decrease in:				
Receivables	(2,160)	(51,325)	(290)	(53,775)
Land Held for Resale	-	-	-	-
Prepaid Expenditures	-	-	(171)	(171)
Inventories	-	-	(9,491)	(9,491)
Due from Governmental Units	(3,489)	-	-	(3,489)
Accounts Payable	(6,828)	-	2,053	(4,775)
Compensated Absences	2,823	-	-	2,823
Accrued Liabilities	8,646	-	-	8,646
Due to Governmental Units	(3,779)	-	-	(3,779)
Deferred Outflows and Inflows Related to Pension	78,654	-	15,731	94,385
Pension	(25,804)	-	(5,160)	(30,964)
Net Cash Provided (Used) by Operating Activities	<u>\$ (26,902)</u>	<u>\$ 350,167</u>	<u>\$ 97,551</u>	<u>\$ 420,816</u>

The Notes to the Financial Statements are an integral part of these financial statements.

County of Cheboygan
Statement of Fiduciary Assets and Liabilities
Fiduciary Funds
December 31, 2018

	Agency Funds
ASSETS	
Cash and Investments	\$ 1,046,906
<i>Total Assets</i>	1,046,906
LIABILITIES	
Assets Held on Behalf of Others	1,046,906
<i>Total Liabilities</i>	\$ 1,046,906

The Notes to the Financial Statements are an integral part of these financial statements.

County of Cheboygan
Combining Statement of Net Position
Component Units
December 31, 2018

	<u>Road Commission</u>	<u>Cheboygan Airport Authority</u>	<u>Total Component Units</u>
ASSETS			
<i>Current Assets</i>			
Cash and Investments	\$ 2,393,418	\$ 87,805	\$ 2,481,223
Receivables	1,295,878	745	1,296,623
Due from Other Governments	1,534,081	--	1,534,081
Prepaid Items	95,011	25,172	120,183
Inventories	1,002,802	722	1,003,524
Total Current Assets	<u>6,321,190</u>	<u>114,444</u>	<u>6,435,634</u>
<i>Noncurrent Assets</i>			
Capital Assets not Being Depreciated	7,037,269	382,184	7,419,453
Capital Assets Being Depreciated	26,410,118	1,794,429	28,204,547
Restricted Deposits	28,209	--	28,209
Total Assets	<u>39,796,786</u>	<u>2,291,057</u>	<u>42,087,843</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Charges on Refunding Bond	33,330	--	33,330
OPEB	74,044	--	74,044
Pension	785,605	--	785,605
Total Deferred Outflows of Resources	<u>892,979</u>	<u>--</u>	<u>892,979</u>
LIABILITIES			
<i>Current Liabilities</i>			
Accounts Payable	43,428	8,818	52,246
Accrued Liabilities	128,918	8,865	137,783
Accrued Interest Payable	21,175	--	21,175
Due to Governmental Units	30,247	--	30,247
Advances and Deposits	121,064	--	121,064
Current Portion of Long-term Debt	260,675	--	260,675
Total Current Liabilities	<u>605,507</u>	<u>17,683</u>	<u>623,190</u>
<i>Noncurrent Liabilities</i>			
Long-term Debt	1,805,033	--	1,805,033
Compensated Absences	266,884	--	266,884
Other Post-Employment Benefits	11,949,499	--	11,949,499
Net Pension Liability	11,751,198	--	11,751,198
Total Liabilities	<u>26,378,121</u>	<u>17,683</u>	<u>26,395,804</u>
DEFERRED INFLOWS OF RESOURCES			
Taxes Levied for a Subsequent Period	1,251,000	--	1,251,000
OPEB	116,608	--	116,608
Pension	133,544	--	133,544
Total Deferred Inflows of Resources	<u>1,501,152</u>	<u>--</u>	<u>1,501,152</u>
NET POSITION			
Net Investment in Capital Assets	31,415,009	2,176,613	33,591,622
<i>Unrestricted</i>	(18,604,517)	96,761	(18,507,756)
Total Net Position	<u>\$ 12,810,492</u>	<u>\$ 2,273,374</u>	<u>\$ 15,083,866</u>

The Notes to the Financial Statements are an integral part of these financial statements.

County of Cheboygan
Combining Statement of Activities
Component Units
For the Year Ended December 31, 2018

	<u>Road Commission</u>	<u>Cheboygan Airport Authority</u>	<u>Total Component Units</u>
Expenses			
Public Works	\$ 10,075,805	\$ 328,413	\$ 10,404,218
<i>Total Expenses</i>	<u>10,075,805</u>	<u>328,413</u>	<u>10,404,218</u>
Program Revenues			
Charges for Services	2,149,548	123,048	2,272,596
Operating Grants and Contributions	7,987,294	80,000	8,067,294
<i>Total Program Revenues</i>	<u>10,136,842</u>	<u>203,048</u>	<u>10,339,890</u>
<i>Net Program Revenues (Expenses)</i>	<u>61,037</u>	<u>(125,365)</u>	<u>(64,328)</u>
General Revenue			
Taxes	1,205,597	--	1,205,597
Other Revenues	50,545	--	50,545
Interest and Rentals	3,477	--	3,477
<i>Total General Revenues</i>	<u>1,259,619</u>	<u>--</u>	<u>1,259,619</u>
<i>Change in Net Position</i>	<u>1,320,656</u>	<u>(125,365)</u>	<u>1,195,291</u>
<i>Net Position at Beginning of Period</i>	11,489,836	2,398,739	13,888,575
<i>Net Position at End of Period</i>	<u>\$ 12,810,492</u>	<u>\$ 2,273,374</u>	<u>\$ 15,083,866</u>

The Notes to the Financial Statements are an integral part of these financial statements.

NOTES TO FINANCIAL STATEMENTS

Cheboygan County

Notes to the Financial Statements

Note 1 - Summary of Significant Accounting Policies

The County of Cheboygan, Michigan (the “County” or “government”) is a public corporation created under the Constitution and Statutes of the State of Michigan with the County Seat located in the City of Cheboygan. The County operates under an elected Board of Commissioners (seven members) and provides services to its 25,401 residents (per 2016 estimated census) in many areas, including; law enforcement, administration of justice, community enrichment and development, public works, health and welfare, and recreation and cultural activities.

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

Reporting Entity

The accompanying financial statements present the County (the primary government) and its component units, entities for which the government is considered to be financially accountable. The discretely presented component units are reported in a separate column in the government-wide financial statements to emphasize they are legally separate from the County.

Discretely-presented Component Units

Cheboygan County Road Commission (the “Road Commission”)

The Road Commission is considered part of the County reporting entity for financial reporting purposes. The Road Commission is governed by a board elected by the electorate of the County. The Road Commission may not issue debt or levy taxes without the approval of the County Board of Commissioners. However, this component unit of the County has been audited and reported separately. Accordingly, the County has elected to omit substantially all note disclosures related to the Road Commission in these financial statements. Complete financial statements of the individual component unit can be obtained from the following:

Cheboygan County Road Commission
5302 South Straits Highway
Indian River, MI 49747

Cheboygan Airport Authority (the “Airport”)

The Airport is an authority created by Public Act 206 as amended by Public Act 153, which is supported through fees and rents as well as support from Cheboygan County. The County appoints members of the Airport’s governing board. Management of the County has elected to include the Airport as a discretely presented component unit because the County has the ability to impose its

Cheboygan County

Notes to the Financial Statements

will on the Airport. The Airport is audited separately from the County and complete financial statements may be obtained from the Airport's administrative office. Accordingly, the County has elected to omit substantially all note disclosures related to the Airport in these financial statements. The Airport's administrative office contact information is as follows:

Cheboygan County Airport
1520 Levering Rd
Cheboygan, Michigan, 49721

Multi-County Agencies

The County participates jointly in the operation of the ***District Health Department Office #4*** with Alpena, Presque Isle, and Montmorency Counties. All financial operations of the District Health Department Office #4 are recorded in the financial statements of Alpena County. The funding formula requires the County to provide approximately 30% of the budget appropriation requirement, which amounted to \$231,162 for the year ended December 31, 2018. This expenditure was made from the General Fund.

The County participated in the ***North County Community Mental Health Authority*** (the "Authority") with Charlevoix, Otsego, Emmet, Kalkaska, and Antrim Counties. Financial statements for the Authority can be obtained from the Authority. The County contributed \$111,995 for the year ended December 31, 2018. This expenditure was made from the General Fund.

Regional Joint Operation

The County, together with Charlevoix and Emmet Counties, has jointly established the ***C.C.E. Central Dispatch Authority*** (the "C.C.E."), which is a Michigan municipal body formed by, and on behalf of, participating municipalities located within the counties of Charlevoix, Cheboygan, and Emmet, through the auspices of the Inter-governmental Contracts between Municipalities Act, Urban Cooperation Act, and Emergency Telephone Service Enabling Act. The County is required to contribute annually to the operations of the C.C.E. The funding formula, which is reviewed every five years, calls for each County to provide 20% of the required funding (total 60% for the three counties), plus their prorata share of the remainder, based on telephone lines. The County's share for the year ended December 31, 2018 was \$430,762. The purpose of the C.C.E. is to centralize the dispatch of emergency service responders in the three county areas. Financial statements for the C.C.E. may be obtained through C.C.E. Central Dispatch Authority, P.O. Box 866, Petoskey, Michigan, 49770.

Government-wide and Fund Financial Statements

The government-wide financial statements (e.g., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues,

Cheboygan County

Notes to the Financial Statements

are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support.

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

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.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary fund and fiduciary fund financial statements, except for agency funds which do not have a measurement focus. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period or within one year for expenditure-driven grants. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service and compensated absences expenditures are recorded only when payment is due.

Property taxes, sales taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the County.

Cheboygan County

Notes to the Financial Statements

The County reports the following major governmental funds:

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

The **Inverness Township Sewer Debt Fund** is used to account for expenditures incurred related to water and sewer system debt the County issued on behalf of the Township that are financed primarily through township payments to cover these expenditures.

The **Friend of the Court** is used to account for expenditures incurred related to the friend of the court of the County. The primary source of revenue is property taxes.

The **Township Road Loan Program** is used to account for expenditures incurred related to road loan program

The County reports the following major enterprise funds:

The **Delinquent Tax 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.

The **Straits Regional Ride Fund** accounts for the expenditures and revenues related to the transportation authority. The primary sources of revenue are charges for services and state and federal grants.

Additionally, the County reports the following fund types:

The **special revenue funds** are used to account for the proceeds of specific revenue sources (other than permanent trusts or major capital projects) that are legally restricted to expenditures for specified purposes.

The **capital projects funds** account for the accumulation and disbursement of resources for the construction of governmental fund capital projects.

The **enterprise funds** are used to account for resources that business-type in nature that provide services to residents for a user charge or fee.

The **agency funds** are used to account for the collection and disbursement of funds that are collected on behalf of outside governments or other parties.

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

Cheboygan County

Notes to the Financial Statements

Proprietary funds distinguish *operating* revenues and expenses from *non-operating* 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 for services. Operating expenses for the enterprise funds include depreciation on capital assets, labor, supplies and contracted services. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

Deposits and Investments

The government's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition. Investments are stated at fair value, which is determined as follows: a) short-term investments are reported at cost, which approximates fair value; b) securities traded on a national or international exchange are valued at the last reported sales price at current exchange rates; c) investments that do not have established market values are reported at estimated fair value; and d) cash deposits are reported at carrying amount, which reasonably approximates fair value. State statutes authorize the County to deposit in the accounts of federally insured banks, credit unions and savings and loan associations and to invest in obligations of the U.S. Treasury, certain commercial paper, repurchase agreements, bankers' acceptances, and mutual funds composed of otherwise legal investments.

Receivables

Receivables consist of amounts due from governmental units for various financial assistance programs and accounts receivable related to charges for services, special assessments, and notes receivable made in connection with various programs.

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

Lease Receivable

On December 10, 2002, the County borrowed \$3,419,000 from the United States Department of Housing and Urban Development (HUD) under the provisions of the Consolidated Farm and Rural Development Act (7 U.S.C. 1921 et seq.) for the development of a sewer extension in Inverness Township.

On May 1, 2002, Inverness Township entered into a contract with the County. This contract provides, among other things, that the County will finance a portion of this project in anticipation of sufficient payments to be made by the Township to pay the principal and interest on the loan. The outstanding lease receivable recorded in the accompanying basic financial statements is offset by deferred inflows

Cheboygan County

Notes to the Financial Statements

because it is not available for use by the County. The loan consists of a series of notes ranging in amounts of \$40,000 to \$100,000, with maturity dates from September 1, 2005 to September 1, 2024 with interest charged at 4.625%.

The Township has pledged its full faith and credit for the repayment of the loan. Neither the full faith and credit nor the taxing power of the County is pledged for the payment of the notes; therefore, the debt has not been recorded in the accompanying basic financial statements.

Inventories and Prepaid Items

Inventories are valued at the lower of cost or market using the first-in first-out (FIFO) method for proprietary fund types. Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased. Inventories consist primarily of fuel costs.

Certain payments to vendors reflect costs applicable to future fiscal years and are recorded as prepaid items in both governmental-wide and fund financials statements.

Land Held for Resale

Land held for resale consists of property held by the County for the purpose of selling.

Capital Assets

Capital assets are recorded (net of accumulated depreciation, if applicable) in the government-wide financial statements under the governmental activities and component unit columns. Capital assets are those with an individual initial 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 fair market value on the date received.

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.

Cheboygan County

Notes to the Financial Statements

Depreciation is computed using the straight-line method over the following useful lives:

	<u>Years</u>
Land improvements	15
Buildings and improvements	15 - 40
Machinery and equipment	3 - 5
Vehicles	4 - 7

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of fund balance/net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expenditure/expense) until then. The County has one item that qualifies for reporting in this category, pension related deferred outflows. The government-wide statements report deferred outflows from the difference between projected and actual investment earnings of the pension plan, differences between plan expected and actual experience, changes in actuarial assumptions, as well as County contributions made after the measurement date of the net pension liability.

In addition to liabilities, the fund level balance sheet and the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of fund balance/net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until then. The County reports deferred inflows of resources in its fund level balance sheet and its statement of net position for taxes levied for subsequent periods. Additionally, the County recognized unavailable revenues in its fund level balance sheets for special assessments collectible in subsequent periods and for amounts due from other governmental units for future year's debt service obligations.

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 long-term.

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.

Cheboygan County

Notes to the Financial Statements

Compensated Absences

It is the County's policy to permit employees to accumulate earned but unused sick and vacation time benefits, subject to certain limitations. All sick and vacation time pay is accrued when incurred in the governmental-wide statements. A liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignations or retirements.

Unearned Revenues

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

Interfund Transactions

During the course of normal operations, the County has numerous transactions between funds, including expenditures and transfers of resources to provide services, construct assets, and service debt. The accompanying financial statements generally reflect such transactions as transfers. Transfers between governmental or proprietary funds are netted as part of the reconciliation to the government-wide financial statements.

Property Taxes

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.

The assessed and taxable value of real and personal property for the December 1, 2017 levy, was recognized as revenue in the fiscal year 2018. The general operating tax rate for this levy was at the maximum rate of 5.7319. The County also has a voter approved tax of .4993 mills for senior services, .2500 mills for ambulance services, and .9986 mills for road repair and maintenance.

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 as delinquent on March 1, 2018. Subsequent collections of delinquent taxes receivable, plus interest thereon and investment earnings, are used to repay the funds distributed by the Delinquent Tax Fund. This activity is accounted for in the Delinquent Tax (enterprise) Fund.

Net Position Flow Assumption

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

Cheboygan County

Notes to the Financial Statements

It is the government's policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

Fund Balance Flow Assumptions

Sometimes the government will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the government's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

Fund Balance Policies

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. Governmental funds report *nonspendable fund balance* for amounts that cannot be spent because they are either; a) not in spendable form, or b) legally or contractually required to be maintained intact. Nonspendable fund balance would be equal to inventory, prepaid items, interfund advances, and the nonspendable portion of endowments. *Restricted fund balance* is reported when externally imposed constraints are placed on the use of resources by grantors, contributors, or laws or regulations of other governments. The government itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

The *committed fund balance* classification includes amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision making authority. The Board of Commissioners is the highest level of decision-making authority for the government that can, by adoption of a resolution prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the resolution remains in place until a similar action is taken (e.g. the adoption of another resolution) to remove or revise the limitation.

Amounts in the *assigned fund balance* classification are constrained by the County's intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the County through the budgetary process. This classification also includes the remaining positive fund balance for all governmental funds except for the General Fund.

Unassigned fund balance is the residual classification for the County's General Fund and includes all spendable amounts not contained in the other classifications and is therefore available to be spent as determined by the County Board of Commissioners.

Cheboygan County

Notes to the Financial Statements

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 County employs the following procedures in establishing budgets:

- a. Each December, after receiving input from the individual departments, the Board of Commissioners prepares a proposed operating budget for the fiscal period commencing January 1st and lapses on December 31st. The operating budget includes proposed expenditures and the means of financing them.
- b. A public hearing is conducted to obtain taxpayers' comments.
- c. Prior to January 1st, the budgets are legally enacted through passage of a budget resolution.
- d. Budgetary control is exercised at the departmental level of the General Fund. Any revisions that alter the total expenditures of any department or fund (e.g., 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 County does not employ encumbrance accounting as an extension of formal budgetary integration in the governmental funds. All unexpended appropriations lapse at year-end.

Use of Estimates

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

Note 2 - Budgetary Compliance

P.A. 621 of 1978, as amended, provides that a local unit shall not incur expenditures in excess of the amount budgeted. The approved budgets of the County were adopted on the activity level basis for the General Fund and the functional basis for special revenue funds.

Cheboygan County

Notes to the Financial Statements

The County had one expenditure in excess of the amount appropriated during the year ended December 31, 2018. The capital outlay function had a final budget of \$2,865,000 with an actual amount of \$3,084,119, resulting in a variance of \$(219,119).

Note 3 - Cash, Cash Equivalents, and Investments

The County utilizes various pooled cash accounts and investments for approximately fifty (50) funds. The County's pooled cash and investments consist of a common checking and savings account.

The County's pooled cash and investments are utilized by the General Fund, special revenue funds, capital project funds, permanent funds, enterprise funds, trust and agency funds, and component unit funds. Each fund's portion of these pooled accounts is included in the cash, cash equivalents, and investments captions 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 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, securities, and other 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 local office located in this State under the laws of this 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 belonging to the State under Section 6 of 1855 PA 105, MCL 21.146.
- c. Commercial paper rated at the time of purchase within the three (3) highest classifications established by not less than two (2) standard rating services and which matures not more than 270 days after the date of purchase.
- d. The United States government or federal agency obligations repurchase agreements.
- e. Bankers' acceptances of United States banks.
- f. Obligations of this State or any of its political subdivisions that at the time of purchase are rated as investment grade by not less than one standard rating service.
- g. Mutual funds registered under the Investment Company Act of 1940, 15 USC 80a-1 to 80a-64, with authority to purchase only investment vehicles that are legal for direct investment by

Cheboygan County

Notes to the Financial Statements

a public corporation. However, a mutual fund is not disqualified as a permissible investment solely by reason of any of the following:

- (i) The purchase of securities on a when-issued or delivery basis.
 - (ii) The ability to lend portfolio securities as long as the mutual fund receives collateral at all time equal to at least 100% of the value of the securities loaned.
 - (iii) The limited ability to borrow and pledge a like portion of the portfolio's assets for temporary or emergency purposes.
- h. Obligations described in subdivisions (a) through (g) if purchased through an interlocal agreement under the Urban Cooperation Act of 1967, 1967 (Ex Sess) PA 7, MCL 124.501 to 124.512.
 - i. Investment pools organized under the Surplus Funds Investment pool act, 1982 PA 367, MCL 129.111 to 129.118.
 - j. The investment pools organized under the Local Government Investment Pool act, 1985 PA 121, MCL 129.141 to 129.150.

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

Following is a reconciliation of deposit and investment balances (including both pooled cash and investments) as of December 31, 2018:

	<u>Totals</u>
Statement of Net Position	
Cash and investments	\$ 17,322,685
Statement of Fiduciary Assets and Liabilities	
Cash and investments	1,046,906
<i>Total Deposits and Investments</i>	<u>\$ 18,369,591</u>
Deposits and Investments	
Bank deposits	\$ 15,232,346
Certificates of deposit	2,638,242
Investments	497,558
Cash on hand	1,445
<i>Total</i>	<u>\$ 18,369,591</u>

Custodial Credit Risk - Deposits

Custodial credit risk is the risk that, in the event of a bank failure, the County's deposits might not

Cheboygan County

Notes to the Financial Statements

be returned. State law does not require and the County does not have a policy for deposit custodial credit risk. As of year-end, \$19,674,154 of the County's bank balance of \$21,174,154 was exposed to custodial credit risk because it was uninsured and uncollateralized. Due to the dollar amounts of cash deposits and the limits of FDIC and NCUA insurance, the County believes it is impractical to insure all bank deposits. As a result, the County evaluates each financial institution with which it deposits County funds and assesses the level of risk of each institution; only those institutions with an acceptable estimated risk level are used as depositories.

Credit Risk

State law limits investments in certain types of investments to a prime or better rating issued by nationally recognized statistical rating organizations (NRSRO's). As of December 31, 2018, the County had one investment that would be subject to rating by a NRSRO: Michigan CLASS account with an S&P rating of AAAm. The County has no investment policy that would further limit its investment choices.

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 its portfolio with the objective of obtaining a rate of return throughout the budgetary and economic cycles, taking into account the investment risk constraints and the cash flow characteristics of the portfolio. The County does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. Maturity dates for investments and certificates of deposits held at year-end are summarized as follows:

	Certificates of Deposits	Investments
	<u> </u>	<u> </u>
No maturity	\$ -	\$ 497,558
Due within 1-5 years	2,638,242	-
	<u>\$ 2,638,242</u>	<u>\$ 497,558</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 its investments by security type and institution to ensure that potential losses on individual securities do not exceed the income generated from the remainder of the portfolio.

Fair Value Measurement

The County categorizes its fair value measurements within the fair value hierarchy established by

Cheboygan County

Notes to the Financial Statements

generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; level 2 inputs are significant other observable inputs; level 3 inputs are significant unobservable inputs.

The County has the following recurring fair value measurements as of December 31, 2018:

- Investments held within Michigan CLASS totaled \$497,558. Michigan CLASS is authorized to invest in the same investment types as local units of government in Michigan. These holdings are valued using level 2 inputs.

Note 4 - Receivables and Deferred Inflows of Resources

Governmental funds report deferred inflows of resources in connection with receivables for revenues that are: 1) not considered to be available to liquidate liabilities of the current period, or 2) intended to finance operations of a subsequent period. Amounts deferred based on availability are recognized in the government-wide statements.

At the end of the current fiscal year, the various components of deferred inflows of resources reported in governmental funds were as follows:

	Revenues Intended to Finance		Unavailable	Total
	Subsequent Year		Revenues	
Governmental funds				
Property taxes receivable	\$ 1,764,942	\$	556,749	\$ 2,321,691
Special assessments	294,240		-	294,240
Leases receivable	2,335,000		-	2,335,000
Accounts Receivable	-		-	-
Notes receivable	-		1,155,042	1,155,042
Total	\$ 4,394,182	\$	1,711,791	\$ 6,105,973

Cheboygan County

Notes to the Financial Statements

Note 5 - 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 the component unit have been eliminated.

The composition of interfund transfers for this year is as follows:

<u>Transfer In</u>	<u>Transfer Out</u>	<u>Amount</u>
Nonmajor Governmental Funds	General Fund	\$ 718,977
General - Termination Liability	General Fund	20,000
General - Social Services	General Fund	1,355
General - Soldier's Relief	General Fund	1,689
General - Courthouse Preservation	General Fund	2,847,189
General - CCE 911	General Fund	50,733
Straits Regional Ride	General Fund	5,282
General Fund	Nonmajor Governmental Funds	93,617
General Fund	Delinquent Tax	2,983,802
Nonmajor Governmental Funds	Nonmajor Governmental Funds	35,725
Friend of the Court	General Fund	75,153

Transfers are used to: 1) move revenues from the fund that is required to collect them to the fund that is required or allowed to expend them; 2) move receipts restricted to or allowed for 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.

Inter-fund receivables and payables as reported in the financial statements are comprised of the following:

<u>Receivable</u>	<u>Payable</u>	<u>Amount</u>
General Fund	Township Road Loan Program	\$ 156,050
General Fund	Friend of the Court	134,926
General Fund	Nonmajor Governmental Funds	36,379

The outstanding balances between the funds result mainly from the time lag between the dates that: 1) inter-fund goods and services are provided or reimbursable expenditures occur, 2) transactions are recorded in the accounting system, and 3) payments between the funds are made.

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Notes to the Financial Statements

Note 6 - Capital Assets

Capital asset activity for the year ended December 31, 2018 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities:				
<i>Capital assets not being depreciated:</i>				
Land	\$ 1,892,102	\$ -	\$ -	\$ 1,892,102
Construction in process	192,136	2,923,051	-	3,115,187
Subtotal	<u>2,084,238</u>	<u>2,923,051</u>	<u>-</u>	<u>5,007,289</u>
<i>Capital assets being depreciated:</i>				
Land improvements	540,880	-	-	540,880
Buildings and improvements	9,958,135	195,368	-	10,153,503
Machinery and equipment	1,687,937	56,548	-	1,744,485
Vehicles	962,167	172,765	(93,554)	1,041,378
Subtotal	<u>13,149,119</u>	<u>424,681</u>	<u>(93,554)</u>	<u>13,480,246</u>
<i>Less accumulated depreciation for:</i>				
Land improvements	(159,981)	(31,904)	-	(191,885)
Buildings and improvements	(5,544,788)	(272,492)	-	(5,817,280)
Machinery and equipment	(1,382,565)	(91,667)	-	(1,474,232)
Vehicles	(706,147)	(93,320)	65,652	(733,815)
Subtotal	<u>(7,793,481)</u>	<u>(489,383)</u>	<u>65,652</u>	<u>(8,217,212)</u>
Net Capital Assets Being Depreciated	<u>5,355,638</u>	<u>(64,702)</u>	<u>(27,902)</u>	<u>5,263,034</u>
Governmental Activities Capital Assets, Net of Depreciation	<u>\$ 7,439,876</u>	<u>\$ 2,858,349</u>	<u>\$ (27,902)</u>	<u>\$ 10,270,323</u>

Cheboygan County

Notes to the Financial Statements

Depreciation expense was charged to the following governmental activities:

Governmental Activities:	
Judicial	\$ 20,797
General Government	235,733
Public Safety	141,374
Public Works	25,661
Health and Welfare	47,319
Recreation and Cultural	18,499
Total Governmental Activities	\$ 489,383

Capital asset activity for the business-type activities for the year ended December 31, 2018 was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
Business-type Activities:				
<i>Capital assets being depreciated:</i>				
Buildings and improvements	\$ 560,959	\$ -	\$ -	\$ 560,959
Land improvements	1,519,258	-	-	1,519,258
Machinery and equipment	96,971	-	-	96,971
Transportation equipment	1,144,234	298,300	-	1,442,534
Docks	691,940	-	-	691,940
	4,013,362	298,300	-	4,311,662
<i>Less accumulated depreciation for:</i>				
Buildings and improvements	(441,249)	(16,970)	-	(458,219)
Land improvements	(630,137)	(37,895)	-	(668,032)
Machinery and equipment	(85,714)	(1,987)	-	(87,701)
Transportation equipment	(955,783)	(102,513)	-	(1,058,296)
Docks	(432,649)	(22,213)	-	(454,862)
	(2,545,532)	(181,578)	-	(2,727,110)
Net Capital Assets Being Depreciated	1,467,830	116,722	-	1,584,552
Business-type Activities Capital Assets, Net of Depreciation	\$ 1,467,830	\$ 116,722	\$ -	\$ 1,584,552

Cheboygan County

Notes to the Financial Statements

Depreciation expense was allocated to the following business-type activities:

Business-type Activities:	
Marina	\$ 77,078
Straits Regional Ride	104,500
Total Business-type Activities	<u>\$ 181,578</u>

Note 7 - Capital Lease

The County leases a Pitney Bowes postage machine under a capital lease with monthly payments of \$487 with no interest. The lease qualifies as a capital lease for accounting purposes and therefore has been recorded at the present value of future minimum lease payments as of the inception date.

The future minimum lease obligations and the net present values are as follows:

Year Ended	Amount
December 31	
2019	\$ 2,920

Note 8 - Long-term Debt

Compensated Absences

Vacation is earned in carrying amounts depending on the number of years of services of the employee and is made available to the employee at their anniversary date, not to exceed a total accumulation of 25 days for union employees, administrative, and nonunion supervisory employees. Vacation is payable at 100% to employees when they terminate employment.

Sick leave is accumulated at the rate of one day for each month of service, not to exceed a total accumulation of 45 – 100 days for court employees, 90 days for sheriff’s department employees, and 30 days for all other employees.

Sick leave is payable at 50% at termination, retirement, or death for the sheriff’s department employees only.

Cheboygan County

Notes to the Financial Statements

A summary of vested employee benefits payable for the primary government as of December 31, 2018, is as follows:

Primary Government	Beginning Balances	Change (net)	Ending Balances
Vacation	\$ 213,200	\$ 25,155	\$ 238,355
Sick	116,373	7,692	124,065
Total	\$ 329,573	\$ 32,847	\$ 362,420

Note 9 - Retirement System

Defined Benefit Pension Plan

Plan Description

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

Benefits Provided

Retirement benefits for employees are calculated as follows:

Division	Benefit Multiplier	Benefit Maximum	Final Average Compensation (Years)	Normal Retirement Age	Unreduced Benefit (Age/Years of Service)	Reduced Benefit (Age/Years of Service)	Vesting (Years)
01 - General - Closed	2.50%	80%	5	60	55/20	50/25 or 55/15	10
02 - Sheriff - Closed	2.50%	80%	3	60	55/20	50/25 or 55/15	10
10 - Elected/Appointed - Closed	2.50%	80%	3	60	55/20	50/25 or 55/15	10
20 - Sheriff POLC - Closed	2.50%	80%	3	60	55/20	50/25 or 55/15	10
HA - General and Non-Union	Hybrid, 1.25%	-	3	60	-	-	6
HB - All FT Union & Non-Union Patrol	Hybrid, 1.25%	-	3	60	55/25	-	6

Cheboygan County

Notes to the Financial Statements

Employees Covered by Benefit Terms

At the December 31, 2017 measurement date, the following employees were covered by the benefit terms:

Inactive plan members or beneficiaries currently receiving benefits	105
Inactive plan members entitled to but not yet receiving benefits	15
Active plan members	<u>132</u>
Total employees covered by MERS	<u>252</u>

Contributions

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

For the year ended December 31, 2018, the County had the following contribution rates:

Division	Employee Contributions	Employer Contributions
01 - General - Closed*	3.50%	\$ 41,239
02 - Sheriff - Closed*	3.50%	12,305
10 - Elected/Appointed - Closed*	3.50%	14,506
20 - Sheriff POLC - Closed*	3.00%	18,244
HA - General and Non-Union	0.00%	6.86%
HB - All FT Union & Non-Union Patrol	0.00%	6.50%

* Amount represents a monthly dollar contribution

Net Pension Liability

The County's net pension liability was measured as of December 31, 2017 and the total pension liability used to calculate the net pension liability was determined by an annual actuarial valuation as of that date.

Actuarial Assumptions

The total pension liability in the December 31, 2017 annual actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

- Inflation: 2.5%

Cheboygan County

Notes to the Financial Statements

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

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

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

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

The long-term expected rate of return on pension plan investments was determined using a model method in which the best-estimate ranges of expected future real rates of return (expected returns, net of investment and administrative expenses and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

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

Asset Class	Target Allocation	Long-term Expected Real Rate of Return
Global Equity	57.5%	5.02%
Global Fixed Income	20.0%	2.18%
Real Assets	12.5%	4.23%
Diversifying Strategies	10.0%	6.56%

Discount Rate

The discount rate used to measure the total pension liability is 8.0%. The projection of cash flows used to determine the discount rate assumes that employer and employee contributions will be made at the rates agreed upon for employees and the actuarially determined rates for employers. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to pay all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Cheboygan County

Notes to the Financial Statements

Changes in Net Pension Liability

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

Changes in Net Pension Liability	Increase (Decrease)		
	Total Pension Liability	Plan Net Position	Net Pension Liability
Balance at December 31, 2016	\$ 27,992,330	\$ 19,498,074	\$ 8,494,256
Service cost	663,977	-	663,977
Interest	2,202,134	-	2,202,134
Difference between expected and actual experience	196,980	-	196,980
Contributions - Employer	-	1,134,796	(1,134,796)
Contributions - Employee	-	208,676	(208,676)
Net investment income	-	2,573,528	(2,573,528)
Benefit payments, including refunds	(1,595,286)	(1,595,286)	-
Administrative expenses	-	(40,736)	40,736
Other changes	(1)	-	(1)
Net changes	1,467,804	2,280,978	(813,174)
Balance at December 31, 2017	\$ 29,460,134	\$ 21,779,052	\$ 7,681,082

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

The following presents the net pension liability of the County, calculated using the discount rate of 8.00 percent, as well as what the County's net pension liability would be if it were calculated using a discount rate that is one percentage point lower (7.00 percent) or one percentage point higher (9.00 percent) than the current rate:

	1% Decrease	Current	1% Increase
	(7.00%)	Discount Rate (8.00%)	(9.00%)
Net pension liability of the County	\$ 11,062,501	\$ 7,681,082	\$ 4,811,959

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

Cheboygan County

Notes to the Financial Statements

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

For the year ended December 31, 2018, the County recognized pension expense of \$984,344. At December 31, 2018, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

<u>Source</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Net difference between projected and actual earnings on pension plan investments	\$ -	\$ 502,085
Differences between expected and actual experience	428,806	-
Changes in assumptions	506,263	5,013
Employer contributions to the plan subsequent to the measurement date *	973,942	-
Total	<u>\$ 1,909,011</u>	<u>\$ 507,098</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 December 31, 2018.

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

<u>Years Ending December 31</u>	<u>Amount</u>
2019	\$ 448,220
2020	384,625
2021	(239,195)
2022	(165,679)

Note 10 - Contingent Liabilities

Primary Government

The County participates in a number of federal and state assisted grant programs that are subject to compliance audits. The single audit of the federal programs and the periodic program compliance audits of many of the state programs have not yet been completed or final resolution has not been received. Accordingly, the County's compliance with applicable grant requirements will be established at some future date. The amount, if any, of expenditures which may be disallowed by

Cheboygan County

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the granting agencies cannot be determined at this time although the County expects such amounts, if any, to be immaterial.

Note 11 - Risk Management

Primary Government

The County participates as a member in the Michigan Municipal Risk Management Authority (the "Authority"). The Authority is a municipal self-insurance entity operating pursuant to the State of Michigan Public Act 138 of 1982. The purpose of the Authority is to administer a risk management fund, which provides members with loss protection for general and auto liability, motor vehicle physical damage and property.

The Authority has entered into reinsurance agreements providing for loss coverage in excess of the amounts to be retained by the Authority and individual members.

In the event a reinsurance company does not meet its obligation to the Authority, responsibility for payment of any unreimbursed claims will be that of the Authority Reinsurance Fund.

The Authority has retained certain levels of risk rather than obtaining coverage through reinsurance agreements. The Authority established the Authority Reinsurance Fund in order to participate in the reinsurance agreements. Individual members are provided the same level of coverage previously afforded through a combination of the reinsurance agreements and the Reinsurance Fund. In addition, the Authority purchases insurance for certain risks not covered by the reinsurance agreements.

The reinsurance agreements discussed above include provisions for minimum annual premiums. As of December 31, 2018, the Authority had met the minimum requirements.

The County is a "state pool member" for the self-insured retention portion of liabilities and as such pays deductibles of only \$250 per vehicle and \$150 per occurrence for property and crime coverage. The County's annual MMRMA premium includes a fee to participate as a "state pool member" for self-insured retention.

The County has transferred the risk of loss for workers' compensation and health insurance via the purchase of commercial insurance policies. Settled claims have not exceeded coverage in any of the past three fiscal years.

Cheboygan County

Notes to the Financial Statements

Note 12 - Restricted Net Position / Fund Balances - Governmental Funds

The County reports fund balance in governmental funds based on the provisions of GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. GASB 54 establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds. Restricted net position is composed of the same components of restricted fund balance, as shown in the following table:

	General Fund	Friend of the Court	Inverness Township Sewer Debt	Township Road Loan Program	Other Governmental Funds	Total Governmental Funds
Restricted						
Township Road Loan Program	\$ -	\$ -	\$ -	\$ 6,677	\$ -	\$ 6,677
Debt Service	-	-	5,365	-	-	5,365
	-	-	5,365	6,677	-	12,042
Committed						
Caseflow Assistance	110,699	-	-	-	-	110,699
Local Grants	9,865	-	-	-	-	9,865
LEPC	6,260	-	-	-	-	6,260
Capital Improvements	235,627	-	-	-	-	235,627
Drain Fund	-	-	-	-	100	100
	362,451	-	-	-	100	362,551
Assigned						
Family Counseling	-	-	-	-	31,848	31,848
Termination Liability	44,765	-	-	-	-	44,765
Public Act 302 Training	-	-	-	-	7,965	7,965
Probation Enhancement	-	-	-	-	10,101	10,101
Victim's Restitution	-	-	-	-	865	865
Remonumentation Grant	-	-	-	-	22,710	22,710
Community Projects	-	-	-	-	4,866	4,866
Indigent Defense	-	-	-	-	111,553	111,553
Doris Reid Building	-	-	-	-	95,306	95,306
Recycling	-	-	-	-	159,237	159,237
Veteran's Memorial Park	-	-	-	-	1,200	1,200
Public Improvement	-	-	-	-	6,041	6,041
Register of Deeds Automation	-	-	-	-	410,920	410,920
Disaster Contingency	10,000	-	-	-	-	10,000
Sheriff Special Projects	-	-	-	-	1,146	1,146
Concealed Pistol Licensing	-	-	-	-	45,923	45,923
Local Officer Training	-	-	-	-	23,132	23,132
D.A.R.E.	-	-	-	-	2,149	2,149
Drug Court	-	-	-	-	30,121	30,121
Sobriety Court	-	-	-	-	16,748	16,748
Veterans Assistance	-	-	-	-	22,305	22,305
ORV	-	-	-	-	1,763	1,763
Housing Commission	-	-	-	-	207,943	207,943
Child Care	-	-	-	-	74,492	74,492
Senior Citizen's Millage	-	-	-	-	222,945	222,945
DAV Van	-	-	-	-	600	600
DHHS Building Fund	-	-	-	-	33,717	33,717
County Fair	-	-	-	-	11,091	11,091
CCE 911 Development	392,178	-	-	-	-	392,178
	446,943	-	-	-	1,556,687	2,003,630
Unassigned	8,435,185	-	-	-	-	8,435,185
Total fund balances - governmental funds	\$ 9,244,579	\$ -	\$ 5,365	\$ 6,677	\$ 1,556,787	\$ 10,813,408

Cheboygan County

Notes to the Financial Statements

Note 13 - Tax Abatement Disclosure

Municipalities within the County have entered into tax abatement agreements with local businesses under the Plant Rehabilitation and Industrial Development Districts Act, (known as the Industrial Facilities Tax Exemption, or “IFT”) PA 198 of 1974, as amended. The IFT on a new plant and non-industrial property, such as some high-tech personal property, is computed at half the local property tax millage rate. This amounts to a reduction in property taxes of approximately 50% for those businesses.

City of Cheboygan Tax Abatements

For the year ended December 31, 2018, the County’s IFT program expired.

REQUIRED SUPPLEMENTARY INFORMATION

County of Cheboygan
Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual
Consolidated General Fund
For the Year Ended December 31, 2018

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance
	<u>Original</u>	<u>Final</u>		Positive (Negative) Final to Actual
Revenues				
Taxes	\$ 8,464,221	\$ 8,464,221	\$ 8,612,393	\$ 148,172
Licenses and Permits	43,000	43,000	49,784	6,784
Federal Sources	107,452	144,282	99,678	(44,604)
State Sources	1,193,693	1,216,367	1,227,820	11,453
Local Sources	55,189	57,889	60,741	2,852
Charges for Services	1,168,974	1,168,974	1,285,771	116,797
Fines and Penalties	16,000	16,000	55,809	39,809
Interest and Rentals	75,300	75,300	88,569	13,269
Refunds and Reimbursements	104,601	104,601	277,792	173,191
Other Revenue	10,000	24,500	24,817	317
Total Revenues	<u>11,238,430</u>	<u>11,315,134</u>	<u>11,783,174</u>	<u>468,040</u>
Other Financing Sources				
Insurance Recoveries	--	--	12,350	12,350
Transfers In	6,444,320	6,774,320	5,998,385	(775,935)
Total Revenues and Other Financing Sources	<u>17,682,750</u>	<u>18,089,454</u>	<u>17,793,909</u>	<u>(295,545)</u>
Expenditures				
Legislative				
Board of Commissioners	145,920	145,943	132,913	13,030
Judicial				
Circuit Court	331,234	334,473	292,975	41,498
District Court	636,234	643,024	626,868	16,156
Victim's Rights	68,397	76,459	67,615	8,844
Jury Board	10,810	10,810	5,275	5,535
Probate Court	618,500	619,387	607,043	12,344
Total Judicial	<u>1,665,175</u>	<u>1,684,153</u>	<u>1,599,776</u>	<u>84,377</u>
General Government				
Elections	9,660	8,568	5,356	3,212
Finance	332,474	315,663	308,521	7,142
Administrative Office	235,184	235,288	225,137	10,151
County Clerk/Register of Deeds	450,059	452,486	452,485	1
Equalization	217,303	217,651	205,250	12,401
Information Systems	365,019	363,692	243,093	120,599
Prosecuting Attorney	639,924	649,041	614,693	34,348
GIS	70,993	71,035	69,369	1,666
Treasurer	327,440	327,620	310,406	17,214
Maintenance	505,026	506,682	485,427	21,255
Major Equipment and Building	196,530	126,663	43,776	82,887
Human Resources	5,775	5,775	3,782	1,993
Drain Commission	6,090	6,090	1,193	4,897
County Surveyor	2,150	2,150	2,149	1
MSU Extension	363,990	364,029	134,786	229,243
Soil Conservation	13,720	13,720	13,155	565
Termination Liability	76,000	76,000	29,211	46,789
Disaster Contingency	10,000	10,000	--	10,000
General	498,504	479,802	454,372	25,430
Total General Government	<u>4,325,841</u>	<u>4,231,955</u>	<u>3,602,161</u>	<u>629,794</u>

County of Cheboygan
Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual
Consolidated General Fund
For the Year Ended December 31, 2018

	Budgeted Amounts		Actual	Variance
	Original	Final		Positive (Negative) Final to Actual
Expenditures				
Public Safety				
Sheriff	1,739,739	1,834,576	1,745,519	89,057
ORV Enforcement	20,065	16,556	14,553	2,003
CCE 911	490,261	490,261	450,495	39,766
Marine Safety	109,868	113,820	95,954	17,866
Snowmobile Safety	9,670	9,640	9,201	439
Secondary Road Patrol	78,883	79,498	76,285	3,213
Stonegarden	40,276	80,012	27,970	52,042
Enforcement Grants	11,477	8,572	8,002	570
Local Grants	10,091	10,162	6,862	3,300
Canine Unit	10,000	24,500	22,339	2,161
Corrections/Communications	1,529,452	1,558,861	1,544,332	14,529
Emergency Management Services	78,285	78,285	76,783	1,502
Animal Control	157,709	174,896	130,072	44,824
Total Public Safety	<u>4,285,776</u>	<u>4,479,639</u>	<u>4,208,367</u>	<u>271,272</u>
Community and Economic Development				
Planning and Zoning	364,098	357,829	227,467	130,362
Health and Welfare				
Health Department	231,162	231,162	231,162	--
Mental Health	112,495	112,495	111,995	500
Medical Examiner	19,508	18,669	15,153	3,516
Soldier's Relief	5,220	5,220	1,689	3,531
Social Services Medical	7,400	7,400	1,355	6,045
Veteran's Services	125,568	128,092	115,694	12,398
Total Health and Welfare	<u>501,353</u>	<u>503,038</u>	<u>477,048</u>	<u>25,990</u>
Recreation and Culture				
Airport Operations	112,500	112,500	103,500	9,000
Fairgrounds and Events	56,012	56,058	22,118	33,940
Veteran's Park	7,000	7,000	1,100	5,900
Total Recreation and Culture	<u>175,512</u>	<u>175,558</u>	<u>126,718</u>	<u>48,840</u>
Other Expenditures				
Insurance	197,400	197,400	179,440	17,960
Other Miscellaneous	340	340	254	86
Total Other Expenditures	<u>197,740</u>	<u>197,740</u>	<u>179,694</u>	<u>18,046</u>
Debt Service	2,920	5,841	5,840	1
Capital Outlay	2,535,000	2,865,000	3,084,119	(219,119)
Total Expenditures	<u>14,199,335</u>	<u>14,646,696</u>	<u>13,644,103</u>	<u>1,002,593</u>
Other Financing Uses				
Transfers Out	4,230,471	4,329,653	3,720,378	609,275
Total Expenditures and Other Financing Uses	<u>18,429,806</u>	<u>18,976,349</u>	<u>17,364,481</u>	<u>1,611,868</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	<u>(747,056)</u>	<u>(886,895)</u>	<u>429,428</u>	<u>1,316,323</u>
Net Change in Fund Balance	<u>(747,056)</u>	<u>(886,895)</u>	<u>429,428</u>	<u>1,316,323</u>
Fund Balance at Beginning of Period	8,815,151	8,815,151	8,815,151	--
Fund Balance at End of Period	<u>\$ 8,068,095</u>	<u>\$ 7,928,256</u>	<u>\$ 9,244,579</u>	<u>\$ 1,316,323</u>

County of Cheboygan
Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual
Friend of the Court
For the Year Ended December 31, 2018

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance
	<u>Original</u>	<u>Final</u>		Positive (Negative) Final to Actual
Revenues				
Federal Sources	\$ 363,959	\$ 363,959	\$ 324,665	\$ (39,294)
State Sources	40,830	40,830	37,419	(3,411)
Local Sources	59,939	59,939	59,789	(150)
Charges for Services	21,660	21,660	19,863	(1,797)
Total Revenues	<u>486,388</u>	<u>486,388</u>	<u>441,736</u>	<u>(44,652)</u>
Other Financing Sources				
Transfers In	44,340	44,340	75,153	30,813
Total Revenues and Other Financing Sources	<u>530,728</u>	<u>530,728</u>	<u>516,889</u>	<u>(13,839)</u>
Expenditures				
Judicial	530,728	530,728	516,889	13,839
Total Expenditures	<u>530,728</u>	<u>530,728</u>	<u>516,889</u>	<u>13,839</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures	--	--	--	--
Net Change in Fund Balance	--	--	--	--
Fund Balance at Beginning of Period	--	--	--	--
Fund Balance at End of Period	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>

County of Cheboygan
Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual
Inverness Township Sewer Debt
For the Year Ended December 31, 2018

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance
	<u>Original</u>	<u>Final</u>		Positive (Negative) Final to Actual
Revenues				
Local Sources	\$ 207,504	\$ 207,504	\$ 207,388	\$ (116)
Interest and Rentals	--	--	5	5
Total Revenues	<u>207,504</u>	<u>207,504</u>	<u>207,393</u>	<u>(111)</u>
Expenditures				
Interest	207,504	207,504	207,388	116
Total Expenditures	<u>207,504</u>	<u>207,504</u>	<u>207,388</u>	<u>116</u>
Excess (Deficiency) of Revenues				
Over Expenditures	--	--	5	5
Net Change in Fund Balance	--	--	<u>5</u>	<u>5</u>
Fund Balance at Beginning of Period	5,360	5,360	5,360	--
Fund Balance at End of Period	<u>\$ 5,360</u>	<u>\$ 5,360</u>	<u>\$ 5,365</u>	<u>\$ 5</u>

County of Cheboygan
Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual
Township Road Loan Program
For the Year Ended December 31, 2018

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance
	<u>Original</u>	<u>Final</u>		Positive (Negative)
				<u>Final to Actual</u>
Revenues				
Interest and Rentals	\$ --	\$ --	\$ 6,677	\$ 6,677
<i>Total Revenues</i>	--	--	6,677	6,677
Other Financing Sources				
<i>Total Revenues and Other Financing Sources</i>	--	--	6,677	6,677
Expenditures				
<i>Total Expenditures</i>	--	--	--	--
Other Financing Uses				
<i>Total Expenditures and Other Financing Uses</i>	--	--	--	--
<i>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</i>	--	--	6,677	6,677
<i>Net Change in Fund Balance</i>	--	--	6,677	6,677
<i>Fund Balance at Beginning of Period</i>	--	--	--	--
<i>Fund Balance at End of Period</i>	\$ --	\$ --	\$ 6,677	\$ 6,677

Cheboygan County
Required Supplementary Information
Schedule of Changes in Net Pension Liability and Related Ratios
Last Four Years

	2017	2016	2015	2014
Total Pension Liability				
Service Cost	\$ 663,977	\$ 606,305	\$ 641,356	\$ 593,125
Interest	2,202,134	2,081,552	1,860,889	1,808,149
Differences Between Expected & Actual Experience	196,980	236,900	163,725	-
Changes in Assumptions	-	-	1,253,128	-
Benefit Payments, Including Refunds	(1,595,286)	(1,288,578)	(1,114,294)	(1,048,189)
Other Changes	(1)	(4,386)	58,153	-
Net Change in Pension Liability	<u>1,467,804</u>	<u>1,631,793</u>	<u>2,862,957</u>	<u>1,353,085</u>
<i>Total Pension Liability - Beginning</i>	27,992,330	26,360,537	23,497,580	22,144,495
Total Pension Liability - Ending (a)	<u>\$ 29,460,134</u>	<u>\$ 27,992,330</u>	<u>\$ 26,360,537</u>	<u>\$ 23,497,580</u>
Plan Fiduciary Net Position				
Contributions - Employer	\$ 1,134,796	\$ 1,075,037	\$ 793,069	\$ 723,370
Contributions - Member	208,676	185,646	309,950	178,124
Net Investment Income	2,573,528	2,006,495	(273,612)	1,078,034
Benefit Payments, Including Refunds	(1,595,286)	(1,288,578)	(1,114,294)	(1,048,189)
Administrative Expenses	(40,736)	(39,589)	(39,544)	(39,659)
Net Change in Plan Fiduciary Net Position	<u>2,280,978</u>	<u>1,939,011</u>	<u>(324,431)</u>	<u>891,680</u>
<i>Plan Fiduciary Net Position - Beginning</i>	19,498,074	17,559,063	17,883,494	16,991,814
Plan Fiduciary Net Position - Ending (b)	<u>\$ 21,779,052</u>	<u>\$ 19,498,074</u>	<u>\$ 17,559,063</u>	<u>\$ 17,883,494</u>
Net Pension Liability - Ending (a) - (b)	\$ 7,681,082	\$ 8,494,256	\$ 8,801,474	\$ 5,614,086
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	73.93%	69.66%	66.61%	76.11%
Covered Employee Payroll	\$ 5,807,595	\$ 5,057,284	\$ 5,595,966	\$ 5,171,109
Net Pension Liability as a Percentage of Covered Employee Payroll	132.26%	167.96%	157.28%	108.57%

* Built prospectively upon implementation on GASB 68

Cheboygan County
Required Supplementary Information
Schedule of Contributions
Last Five Years

	2018	2017	2016	2015	2014
Actuarially Determined Contribution	\$ 973,941	\$ 974,897	\$ 825,037	\$ 748,069	\$ 723,370
Contributions in Relation to the Actuarially Determined Contribution	1,144,091	1,134,797	1,075,037	793,069	723,370
Contribution Excess (Deficiency)	\$ 170,150	\$ 159,900	\$ 250,000	\$ 45,000	\$ -
Covered Employee Payroll	5,924,730	5,807,595	5,057,284	5,595,966	5,171,109
Contributions as a Percentage of Covered Employee Payroll	19%	20%	21%	14%	14%

Notes

Valuation Date

Actuarially determined contribution amounts are calculated as of December 31 each year, which is 12 months prior to the beginning of the fiscal year in which the contributions are required.

Methods and assumptions used to determine contribution rates

Actuarial cost method	Entry Age
Amortization method	Level percentage of payroll, closed
Remaining amortization period	14-21 years
Asset valuation method	5 year smoothed
Inflation	2.50%
Salary increases	3.75%
Investment rate of return	7.75%
Retirement Age	Varies depending on plan adoption
Mortality	50% Male - 50% Female blend of the RP-2014 Group Annuity Mortality Table

OTHER SUPPLEMENTARY INFORMATION

County of Cheboygan
General Fund Combining Balance Sheet
All Funds Treated as General
December 31, 2018

	<u>General Fund</u>	<u>Termination Liability</u>	<u>Disaster Contingency</u>	<u>Courthouse Preservation</u>	<u>CCE 911 Capital</u>	<u>Social Services</u>	<u>Soldier's Relief</u>	<u>Total General Funds</u>
ASSETS								
Cash and Investments	\$ 8,678,375	\$ 44,765	\$ 10,000	\$ 346,687	\$ 392,178	\$ 100	\$ --	\$ 9,472,105
Receivables	147,258	--	--	--	--	--	--	147,258
Taxes Receivable	441,493	--	--	--	--	--	--	441,493
Due from Other Governments	30,755	--	--	--	--	--	--	30,755
Due from Other Funds	327,355	--	--	--	--	--	--	327,355
Total Assets	\$ 9,625,236	\$ 44,765	\$ 10,000	\$ 346,687	\$ 392,178	\$ 100	\$ --	\$ 10,418,966
LIABILITIES								
Accounts Payable	\$ 62,717	\$ --	\$ --	\$ 346,687	\$ --	\$ 100	\$ --	\$ 409,504
Accrued Liabilities	180,333	--	--	--	--	--	--	180,333
Unearned Revenue	27,801	--	--	--	--	--	--	27,801
Total Liabilities	270,851	--	--	346,687	--	100	--	617,638
DEFERRED INFLOWS OF RESOURCES								
Unavailable Revenue	556,749	--	--	--	--	--	--	556,749
Total Liabilities and Deferred Inflows of Resources	827,600	--	--	346,687	--	100	--	1,174,387
FUND BALANCE								
Committed	362,451	--	--	--	--	--	--	362,451
Assigned	--	44,765	10,000	--	392,178	--	--	446,943
Unassigned	8,435,185	--	--	--	--	--	--	8,435,185
Total Fund Balance	8,797,636	44,765	10,000	--	392,178	--	--	9,244,579
Total Liabilities, Deferred Inflows of Resources and Fund Balance	\$ 9,625,236	\$ 44,765	\$ 10,000	\$ 346,687	\$ 392,178	\$ 100	\$ --	\$ 10,418,966

County of Cheboygan
General Fund Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
All Funds Treated as General
For the Year Ended December 31, 2018

	<u>General Fund</u>	<u>Termination Liability</u>	<u>Disaster Contingency</u>	<u>Courthouse Preservation</u>	<u>CCE 911 Capital</u>	<u>Social Services</u>	<u>Soldier's Relief</u>	<u>Total General Funds</u>
Revenues								
Taxes	\$ 8,612,393	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ 8,612,393
Licenses and Permits	49,784	--	--	--	--	--	--	49,784
Federal Sources	99,678	--	--	--	--	--	--	99,678
State Sources	1,227,820	--	--	--	--	--	--	1,227,820
Local Sources	60,741	--	--	--	--	--	--	60,741
Charges for Services	1,285,771	--	--	--	--	--	--	1,285,771
Fines and Penalties	55,809	--	--	--	--	--	--	55,809
Refunds and Reimbursement	277,792	--	--	--	--	--	--	277,792
Other Revenues	24,767	--	--	50	--	--	--	24,817
Interest and Rentals	88,569	--	--	--	--	--	--	88,569
Total Revenues	<u>11,783,124</u>	<u>--</u>	<u>--</u>	<u>50</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>11,783,174</u>
Expenditures								
Legislative	132,913	--	--	--	--	--	--	132,913
Judicial	1,599,776	--	--	--	--	--	--	1,599,776
General Government	3,572,950	29,211	--	--	--	--	--	3,602,161
Public Safety	4,188,634	--	--	--	19,733	--	--	4,208,367
Health and Welfare	474,004	--	--	--	--	1,355	1,689	477,048
Community and Economic Development	227,467	--	--	--	--	--	--	227,467
Recreation and Culture	126,718	--	--	--	--	--	--	126,718
Other Expenditures	179,694	--	--	--	--	--	--	179,694
Capital Outlay	236,880	--	--	2,847,239	--	--	--	3,084,119
Debt Service - Principal	5,840	--	--	--	--	--	--	5,840
Total Expenditures	<u>10,744,876</u>	<u>29,211</u>	<u>--</u>	<u>2,847,239</u>	<u>19,733</u>	<u>1,355</u>	<u>1,689</u>	<u>13,644,103</u>
Excess of Revenues Over (Under) Expenditures	<u>1,038,248</u>	<u>(29,211)</u>	<u>--</u>	<u>(2,847,189)</u>	<u>(19,733)</u>	<u>(1,355)</u>	<u>(1,689)</u>	<u>(1,860,929)</u>
Other Financing Sources (Uses)								
Insurance Recoveries	12,350	--	--	--	--	--	--	12,350
Transfers In	3,077,419	20,000	--	2,847,189	50,733	1,355	1,689	5,998,385
Transfer Out	(3,720,378)	--	--	--	--	--	--	(3,720,378)
Net Other Financing Sources (Uses)	<u>(630,609)</u>	<u>20,000</u>	<u>--</u>	<u>2,847,189</u>	<u>50,733</u>	<u>1,355</u>	<u>1,689</u>	<u>2,290,357</u>
Net Change in Fund Balance	407,639	(9,211)	--	--	31,000	--	--	429,428
<i>Fund Balance at Beginning of Period</i>	8,389,997	53,976	10,000	--	361,178	--	--	8,815,151
Fund Balance at End of Period	\$ 8,797,636	\$ 44,765	\$ 10,000	\$ --	\$ 392,178	\$ --	\$ --	\$ 9,244,579

**County of Cheboygan
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2018**

	Special Revenue						
	Family Counseling	PA 302 Training	Public Act 106	Probation Enhancement	Victim's Restitution	Remonumentation Grant	Community Projects
ASSETS							
Cash and Investments	\$ 31,848	\$ 7,965	\$ --	\$ 10,129	\$ 865	\$ --	\$ 4,866
Receivables	--	--	--	--	--	35,883	--
Taxes Receivable	--	--	--	--	--	--	--
Notes Receivable	--	--	--	--	--	--	--
<i>Total Assets</i>	<u>\$ 31,848</u>	<u>\$ 7,965</u>	<u>\$ --</u>	<u>\$ 10,129</u>	<u>\$ 865</u>	<u>\$ 35,883</u>	<u>\$ 4,866</u>
LIABILITIES							
Accounts Payable	\$ --	\$ --	\$ --	\$ 28	\$ --	\$ 1,395	\$ --
Accrued Liabilities	--	--	--	--	--	--	--
Due to Governmental Units	--	--	--	--	--	--	--
Due to Other Funds	--	--	--	--	--	11,778	--
<i>Total Liabilities</i>	<u>--</u>	<u>--</u>	<u>--</u>	<u>28</u>	<u>--</u>	<u>13,173</u>	<u>--</u>
DEFERRED INFLOWS OF RESOURCES							
Unavailable Revenue	--	--	--	--	--	--	--
Taxes Levied for a Subsequent Period	--	--	--	--	--	--	--
<i>Total Liabilities and Deferred Inflows of Resources</i>	<u>--</u>	<u>--</u>	<u>--</u>	<u>28</u>	<u>--</u>	<u>13,173</u>	<u>--</u>
FUND BALANCE							
Committed	--	--	--	--	--	--	--
Assigned	31,848	7,965	--	10,101	865	22,710	4,866
Unassigned	--	--	--	--	--	--	--
<i>Total Fund Balance</i>	<u>31,848</u>	<u>7,965</u>	<u>--</u>	<u>10,101</u>	<u>865</u>	<u>22,710</u>	<u>4,866</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balance</i>	<u>\$ 31,848</u>	<u>\$ 7,965</u>	<u>\$ --</u>	<u>\$ 10,129</u>	<u>\$ 865</u>	<u>\$ 35,883</u>	<u>\$ 4,866</u>

**County of Cheboygan
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2018**

	Special Revenue						
	Ambulance Millage	Doris Reid Building	Recycling	Cellular Phone	911 4% Surcharge	DNR Forest Flow Through	Public Improvement
ASSETS							
Cash and Investments	\$ --	\$ 94,646	\$ 167,356	\$ --	\$ --	\$ --	\$ 6,041
Receivables	6,653	786	297,183	--	--	--	--
Taxes Receivable	352,959	--	--	--	--	--	--
Notes Receivable	--	--	--	--	--	--	--
Total Assets	\$ 359,612	\$ 95,432	\$ 464,539	\$ --	\$ --	\$ --	\$ 6,041
LIABILITIES							
Accounts Payable	\$ --	\$ 126	\$ 9,868	\$ --	\$ --	\$ --	\$ --
Accrued Liabilities	--	--	1,194	--	--	--	--
Due to Governmental Units	--	--	--	--	--	--	--
Due to Other Funds	6,653	--	--	--	--	--	--
Total Liabilities	6,653	126	11,062	--	--	--	--
DEFERRED INFLOWS OF RESOURCES							
Unavailable Revenue	--	--	--	--	--	--	--
Taxes Levied for a Subsequent Period	352,959	--	294,240	--	--	--	--
Total Liabilities and Deferred Inflows of Resources	359,612	126	305,302	--	--	--	--
FUND BALANCE							
Committed	--	--	--	--	--	--	--
Assigned	--	95,306	159,237	--	--	--	6,041
Unassigned	--	--	--	--	--	--	--
Total Fund Balance	--	95,306	159,237	--	--	--	6,041
Total Liabilities, Deferred Inflows of Resources and Fund Balance	\$ 359,612	\$ 95,432	\$ 464,539	\$ --	\$ --	\$ --	\$ 6,041

**County of Cheboygan
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2018**

	Special Revenue						
	Building Department	Register of Deeds Automation	Sheriff Special Projects	Concealed Pistol	Local Officer Training	DARE	Drug Court
ASSETS							
Cash and Investments	\$ 7,912	\$ 411,002	\$ 1,146	\$ 45,923	\$ 23,132	\$ 2,149	\$ 10,685
Receivables	--	--	--	--	--	--	23,772
Taxes Receivable	--	--	--	--	--	--	--
Notes Receivable	--	--	--	--	--	--	--
Total Assets	\$ 7,912	\$ 411,002	\$ 1,146	\$ 45,923	\$ 23,132	\$ 2,149	\$ 34,457
LIABILITIES							
Accounts Payable	\$ 534	\$ --	\$ --	\$ --	\$ --	\$ --	\$ 2,785
Accrued Liabilities	7,378	82	--	--	--	--	1,551
Due to Governmental Units	--	--	--	--	--	--	--
Due to Other Funds	--	--	--	--	--	--	--
Total Liabilities	7,912	82	--	--	--	--	4,336
DEFERRED INFLOWS OF RESOURCES							
Unavailable Revenue	--	--	--	--	--	--	--
Taxes Levied for a Subsequent Period	--	--	--	--	--	--	--
Total Liabilities and Deferred Inflows of Resources	7,912	82	--	--	--	--	4,336
FUND BALANCE							
Committed	--	--	--	--	--	--	--
Assigned	--	410,920	1,146	45,923	23,132	2,149	30,121
Unassigned	--	--	--	--	--	--	--
Total Fund Balance	--	410,920	1,146	45,923	23,132	2,149	30,121
Total Liabilities, Deferred Inflows of Resources and Fund Balance	\$ 7,912	\$ 411,002	\$ 1,146	\$ 45,923	\$ 23,132	\$ 2,149	\$ 34,457

**County of Cheboygan
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2018**

	Special Revenue						
	Sobriety Court	Law Library	Veteran's Assistance	SAYPA Program	Senior Citizen's Millage	Child Care	Veteran's Trust
ASSETS							
Cash and Investments	\$ 16,886	\$ 330	\$ 22,305	\$ 7,477	\$ 222,945	\$ 108,011	\$ --
Receivables	--	--	--	7,299	--	4,355	--
Taxes Receivable	--	--	--	--	706,058	--	--
Notes Receivable	--	--	--	--	--	--	--
Total Assets	\$ 16,886	\$ 330	\$ 22,305	\$ 14,776	\$ 929,003	\$ 112,366	\$ --
LIABILITIES							
Accounts Payable	\$ 138	\$ 330	\$ --	\$ 177	\$ --	\$ 1,351	\$ --
Accrued Liabilities	--	--	--	--	--	4,323	--
Due to Governmental Units	--	--	--	--	--	32,200	--
Due to Other Funds	--	--	--	14,599	--	--	--
Total Liabilities	138	330	--	14,776	--	37,874	--
DEFERRED INFLOWS OF RESOURCES							
Unavailable Revenue	--	--	--	--	--	--	--
Taxes Levied for a Subsequent Period	--	--	--	--	706,058	--	--
Total Liabilities and Deferred Inflows of Resources	138	330	--	14,776	706,058	37,874	--
FUND BALANCE							
Committed	--	--	--	--	--	--	--
Assigned	16,748	--	22,305	--	222,945	74,492	--
Unassigned	--	--	--	--	--	--	--
Total Fund Balance	16,748	--	22,305	--	222,945	74,492	--
Total Liabilities, Deferred Inflows of Resources and Fund Balance	\$ 16,886	\$ 330	\$ 22,305	\$ 14,776	\$ 929,003	\$ 112,366	\$ --

**County of Cheboygan
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2018**

	Special Revenue						
	Senior Citizens Busing	DAV Van	County Fair	Housing Commission	Sheriff Work Crew	ORV Fund	Indigent Defense
ASSETS							
Cash and Investments	\$ --	\$ 600	\$ 13,126	\$ 211,172	\$ --	\$ 1,763	\$ 74,880
Receivables	--	--	1,600	--	620	--	54,564
Taxes Receivable	--	--	--	--	--	--	--
Notes Receivable	--	--	--	1,155,042	--	--	--
Total Assets	\$ --	\$ 600	\$ 14,726	\$ 1,366,214	\$ 620	\$ 1,763	\$ 129,444
LIABILITIES							
Accounts Payable	\$ --	\$ --	\$ 3,368	\$ --	\$ --	\$ --	\$ 17,709
Accrued Liabilities	--	--	267	--	337	--	182
Due to Governmental Units	--	--	--	163	--	--	--
Due to Other Funds	--	--	--	3,066	283	--	--
Total Liabilities	--	--	3,635	3,229	620	--	17,891
DEFERRED INFLOWS OF RESOURCES							
Unavailable Revenue	--	--	--	1,155,042	--	--	--
Taxes Levied for a Subsequent Period	--	--	--	--	--	--	--
Total Liabilities and Deferred Inflows of Resources	--	--	3,635	1,158,271	620	--	17,891
FUND BALANCE							
Committed	--	--	--	--	--	--	--
Assigned	--	600	11,091	207,943	--	1,763	111,553
Unassigned	--	--	--	--	--	--	--
Total Fund Balance	--	600	11,091	207,943	--	1,763	111,553
Total Liabilities, Deferred Inflows of Resources and Fund Balance	\$ --	\$ 600	\$ 14,726	\$ 1,366,214	\$ 620	\$ 1,763	\$ 129,444

**County of Cheboygan
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2018**

	Special Revenue		Capital Projects				Total Nonmajor Governmental Funds
	Veteran's Memorial Park	CCE 911 Millage	DHHS Building	Revolving Drain Fund	Doris Reid Capital Project	Animal Control Project	
ASSETS							
Cash and Investments	\$ 1,200	\$ --	\$ 33,717	\$ 100	\$ --	\$ 175	\$ 1,540,352
Receivables	--	--	--	--	--	--	432,715
Taxes Receivable	--	705,925	--	--	--	--	1,764,942
Notes Receivable	--	--	--	--	--	--	1,155,042
Total Assets	\$ 1,200	\$ 705,925	\$ 33,717	\$ 100	\$ --	\$ 175	\$ 4,893,051
LIABILITIES							
Accounts Payable	\$ --	\$ --	\$ --	\$ --	\$ --	\$ 175	\$ 37,984
Accrued Liabilities	--	--	--	--	--	--	15,314
Due to Governmental Units	--	--	--	--	--	--	32,363
Due to Other Funds	--	--	--	--	--	--	36,379
Total Liabilities	--	--	--	--	--	175	122,040
DEFERRED INFLOWS OF RESOURCES							
Unavailable Revenue	--	--	--	--	--	--	1,155,042
Taxes Levied for a Subsequent Period	--	705,925	--	--	--	--	2,059,182
Total Liabilities and Deferred Inflows of Resources	--	705,925	--	--	--	175	3,336,264
FUND BALANCE							
Committed	--	--	--	100	--	--	100
Assigned	1,200	--	33,717	--	--	--	1,556,687
Unassigned	--	--	--	--	--	--	--
Total Fund Balance	1,200	--	33,717	100	--	--	1,556,787
Total Liabilities, Deferred Inflows of Resources and Fund Balance	\$ 1,200	\$ 705,925	\$ 33,717	\$ 100	\$ --	\$ 175	\$ 4,893,051

County of Cheboygan
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Nonmajor Governmental Funds
For the Year Ended December 31, 2018

	Special Revenue						
	Family Counseling	PA 302 Training	Public Act 106	Probation Enhancement	Victim's Restitution	Remonumentatio n Grant	Community Projects
Revenues							
Taxes	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Licenses and Permits	--	--	--	--	--	--	--
Federal Sources	--	--	--	--	--	--	--
State Sources	--	3,524	139,576	--	--	59,878	--
Local Sources	--	--	--	--	--	--	--
Contributions	--	--	--	--	--	--	--
Charges for Services	--	--	--	--	--	--	--
Fines and Penalties	--	--	--	618	--	--	--
Refunds and Reimbursement	--	--	--	--	--	--	--
Other Revenues	2,425	--	--	--	326	--	--
Interest and Rentals	--	--	--	--	--	--	1
Total Revenues	<u>2,425</u>	<u>3,524</u>	<u>139,576</u>	<u>618</u>	<u>326</u>	<u>59,878</u>	<u>1</u>
Expenditures							
Judicial	--	--	--	--	--	--	--
General Government	--	--	139,576	--	--	59,877	--
Public Safety	--	4,395	--	2,612	--	--	--
Health and Welfare	--	--	--	--	--	--	--
Recreation and Culture	--	--	--	--	--	--	--
Capital Outlay	--	--	--	--	--	--	--
Total Expenditures	<u>--</u>	<u>4,395</u>	<u>139,576</u>	<u>2,612</u>	<u>--</u>	<u>59,877</u>	<u>--</u>
Excess of Revenues Over (Under) Expenditures	<u>2,425</u>	<u>(871)</u>	<u>--</u>	<u>(1,994)</u>	<u>326</u>	<u>1</u>	<u>1</u>
Other Financing Sources (Uses)							
Transfers In	--	--	--	--	--	--	--
Transfer Out	--	--	--	--	--	--	--
Net Other Financing Sources (Uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net Change in Fund Balance	<u>2,425</u>	<u>(871)</u>	<u>--</u>	<u>(1,994)</u>	<u>326</u>	<u>1</u>	<u>1</u>
Fund Balance at Beginning of Period	29,423	8,836	--	12,095	539	22,709	4,865
Fund Balance at End of Period	<u>\$ 31,848</u>	<u>\$ 7,965</u>	<u>\$ --</u>	<u>\$ 10,101</u>	<u>\$ 865</u>	<u>\$ 22,710</u>	<u>\$ 4,866</u>

County of Cheboygan
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Nonmajor Governmental Funds
For the Year Ended December 31, 2018

	Special Revenue						
	Ambulance Millage	Doris Reid Building	Recycling	Cellular Phone	911 4% Surcharge	DNR Forest Flow Through	Public Improvement
Revenues							
Taxes	\$ 342,033	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Licenses and Permits	--	--	--	--	--	--	--
Federal Sources	--	--	--	--	--	4,398	--
State Sources	--	--	--	--	--	--	--
Local Sources	--	--	3,070	--	--	--	--
Contributions	--	--	--	--	--	--	--
Charges for Services	--	--	300,682	--	--	--	--
Fines and Penalties	--	--	--	--	--	--	--
Refunds and Reimbursement	--	--	--	--	--	--	--
Other Revenues	--	--	--	167,090	162,941	--	--
Interest and Rentals	--	85,165	--	--	--	--	--
Total Revenues	<u>342,033</u>	<u>85,165</u>	<u>303,752</u>	<u>167,090</u>	<u>162,941</u>	<u>4,398</u>	<u>--</u>
Expenditures							
Judicial	--	--	--	--	--	--	--
General Government	--	24,601	291,392	--	--	--	--
Public Safety	--	--	--	167,090	162,941	--	--
Health and Welfare	342,033	--	--	--	--	--	--
Recreation and Culture	--	--	--	--	--	4,398	--
Capital Outlay	--	--	41,152	--	--	--	--
Total Expenditures	<u>342,033</u>	<u>24,601</u>	<u>332,544</u>	<u>167,090</u>	<u>162,941</u>	<u>4,398</u>	<u>--</u>
Excess of Revenues Over (Under) Expenditures	<u>--</u>	<u>60,564</u>	<u>(28,792)</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Other Financing Sources (Uses)							
Transfers In	--	--	--	--	--	--	--
Transfer Out	--	(48,244)	--	--	--	--	--
Net Other Financing Sources (Uses)	<u>--</u>	<u>(48,244)</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net Change in Fund Balance	<u>--</u>	<u>12,320</u>	<u>(28,792)</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
<i>Fund Balance at Beginning of Period</i>	--	82,986	188,029	--	--	--	6,041
Fund Balance at End of Period	<u>\$ --</u>	<u>\$ 95,306</u>	<u>\$ 159,237</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 6,041</u>

County of Cheboygan
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Nonmajor Governmental Funds
For the Year Ended December 31, 2018

	Special Revenue						
	Building Department	Register of Deeds Automation	Sheriff Special Projects	Concealed Pistol	Local Officer Training	DARE	Drug Court
Revenues							
Taxes	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Licenses and Permits	--	--	--	16,062	--	--	--
Federal Sources	--	--	--	--	--	--	90,764
State Sources	--	--	--	--	--	--	3,796
Local Sources	--	--	--	--	--	--	--
Contributions	--	--	--	--	--	--	--
Charges for Services	433,273	34,105	--	--	8,016	--	5,155
Fines and Penalties	--	--	--	--	--	--	--
Refunds and Reimbursement	--	--	--	--	--	--	--
Other Revenues	--	--	--	--	--	--	--
Interest and Rentals	--	402	--	39	--	--	--
Total Revenues	433,273	34,507	--	16,101	8,016	--	99,715
Expenditures							
Judicial	--	--	--	--	--	--	105,648
General Government	--	10,410	--	--	--	--	--
Public Safety	437,098	--	526	--	7,898	460	--
Health and Welfare	--	--	--	--	--	--	--
Recreation and Culture	--	--	--	--	--	--	--
Capital Outlay	--	--	--	--	--	--	--
Total Expenditures	437,098	10,410	526	--	7,898	460	105,648
Excess of Revenues Over (Under) Expenditures	(3,825)	24,097	(526)	16,101	118	(460)	(5,933)
Other Financing Sources (Uses)							
Transfers In	3,825	--	--	--	--	--	20,683
Transfer Out	--	--	--	--	--	--	(9,619)
Net Other Financing Sources (Uses)	3,825	--	--	--	--	--	11,064
Net Change in Fund Balance	--	24,097	(526)	16,101	118	(460)	5,131
<i>Fund Balance at Beginning of Period</i>	--	386,823	1,672	29,822	23,014	2,609	24,990
Fund Balance at End of Period	--	\$ 410,920	\$ 1,146	\$ 45,923	\$ 23,132	\$ 2,149	\$ 30,121

County of Cheboygan
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Nonmajor Governmental Funds
For the Year Ended December 31, 2018

	Special Revenue						
	Sobriety Court	Law Library	Veteran's Assistance	SAYPA Program	Senior Citizen's Millage	Child Care	Veteran's Trust
Revenues							
Taxes	\$ --	\$ --	\$ --	\$ --	\$ 678,132	\$ --	\$ --
Licenses and Permits	--	--	--	--	--	--	--
Federal Sources	--	--	--	48,643	--	--	--
State Sources	--	--	--	--	--	517,484	--
Local Sources	--	--	--	--	--	--	--
Contributions	--	--	1,041	67,153	--	--	--
Charges for Services	8,100	--	--	--	--	6,606	--
Fines and Penalties	--	--	--	--	--	--	--
Refunds and Reimbursement	--	--	--	--	--	23	--
Other Revenues	--	3,500	--	--	--	--	--
Interest and Rentals	--	--	--	--	--	--	--
Total Revenues	8,100	3,500	1,041	115,796	678,132	524,113	--
Expenditures							
Judicial	4,787	14,047	--	--	--	--	--
General Government	--	--	--	--	--	--	--
Public Safety	--	--	--	--	--	--	--
Health and Welfare	--	--	663	53,523	636,976	1,025,044	284
Recreation and Culture	--	--	--	--	--	--	--
Capital Outlay	--	--	--	--	--	--	--
Total Expenditures	4,787	14,047	663	53,523	636,976	1,025,044	284
Excess of Revenues Over (Under) Expenditures	3,313	(10,547)	378	62,273	41,156	(500,931)	(284)
Other Financing Sources (Uses)							
Transfers In	--	10,547	--	7,477	--	505,187	--
Transfer Out	--	--	--	(71,479)	--	--	--
Net Other Financing Sources (Uses)	--	10,547	--	(64,002)	--	505,187	--
Net Change in Fund Balance	3,313	--	378	(1,729)	41,156	4,256	(284)
Fund Balance at Beginning of Period	13,435	--	21,927	1,729	181,789	70,236	284
Fund Balance at End of Period	\$ 16,748	\$ --	\$ 22,305	\$ --	\$ 222,945	\$ 74,492	\$ --

County of Cheboygan
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Nonmajor Governmental Funds
For the Year Ended December 31, 2018

	Special Revenue						
	Senior Citizens Busing	DAV Van	County Fair	Housing Commission	Sheriff Work Crew	ORV Fund	Indigent Defense
Revenues							
Taxes	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Licenses and Permits	--	--	--	--	--	--	--
Federal Sources	--	--	--	1,329	--	--	--
State Sources	25,000	--	--	--	--	--	166,117
Local Sources	--	--	--	--	--	--	--
Contributions	--	--	--	--	--	--	--
Charges for Services	--	--	155,969	--	13,235	--	--
Fines and Penalties	--	--	--	--	--	--	--
Refunds and Reimbursement	--	--	--	--	--	--	--
Other Revenues	--	--	--	23,631	--	--	--
Interest and Rentals	--	--	--	198	--	--	--
Total Revenues	<u>25,000</u>	<u>--</u>	<u>155,969</u>	<u>25,158</u>	<u>13,235</u>	<u>--</u>	<u>166,117</u>
Expenditures							
Judicial	--	--	--	--	--	--	55,796
General Government	--	--	--	--	--	--	--
Public Safety	--	--	--	--	26,140	--	--
Health and Welfare	25,000	--	--	19,590	--	--	--
Recreation and Culture	--	--	158,684	--	--	--	--
Capital Outlay	--	--	--	--	--	--	--
Total Expenditures	<u>25,000</u>	<u>--</u>	<u>158,684</u>	<u>19,590</u>	<u>26,140</u>	<u>--</u>	<u>55,796</u>
Excess of Revenues Over (Under) Expenditures	<u>--</u>	<u>--</u>	<u>(2,715)</u>	<u>5,568</u>	<u>(12,905)</u>	<u>--</u>	<u>110,321</u>
Other Financing Sources (Uses)							
Transfers In	--	--	13,806	--	12,905	--	1,232
Transfer Out	--	--	--	--	--	--	--
Net Other Financing Sources (Uses)	<u>--</u>	<u>--</u>	<u>13,806</u>	<u>--</u>	<u>12,905</u>	<u>--</u>	<u>1,232</u>
Net Change in Fund Balance	<u>--</u>	<u>--</u>	<u>11,091</u>	<u>5,568</u>	<u>--</u>	<u>--</u>	<u>111,553</u>
Fund Balance at Beginning of Period	<u>--</u>	<u>600</u>	<u>--</u>	<u>202,375</u>	<u>--</u>	<u>1,763</u>	<u>--</u>
Fund Balance at End of Period	<u>\$ --</u>	<u>\$ 600</u>	<u>\$ 11,091</u>	<u>\$ 207,943</u>	<u>\$ --</u>	<u>\$ 1,763</u>	<u>\$ 111,553</u>

County of Cheboygan
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Nonmajor Governmental Funds
For the Year Ended December 31, 2018

	Special Revenue			Capital Projects			Total Nonmajor Governmental Funds
	Veteran's Memorial Park	CCE 911 Millage	DHHS Building	Revolving Drain Fund	Doris Reid Capital Project	Animal Control Project	
Revenues							
Taxes	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ 1,020,165
Licenses and Permits	--	--	--	--	--	--	16,062
Federal Sources	--	--	--	--	--	--	145,134
State Sources	--	--	--	--	--	--	915,375
Local Sources	--	--	--	--	--	--	3,070
Contributions	1,200	--	--	--	--	35,000	104,394
Charges for Services	--	--	--	--	--	--	965,141
Fines and Penalties	--	--	--	--	--	--	618
Refunds and Reimbursement	--	--	--	--	--	--	23
Other Revenues	--	--	--	--	--	--	359,913
Interest and Rentals	--	--	18,799	--	--	--	104,604
Total Revenues	1,200	--	18,799	--	--	35,000	3,634,499
Expenditures							
Judicial	--	--	--	--	--	--	180,278
General Government	--	--	691	--	--	--	526,547
Public Safety	--	--	--	--	--	--	809,160
Health and Welfare	--	--	--	--	--	--	2,103,113
Recreation and Culture	--	--	--	--	--	--	163,082
Capital Outlay	--	--	8,421	--	116,215	97,825	263,613
Total Expenditures	--	--	9,112	--	116,215	97,825	4,045,793
Excess of Revenues Over (Under) Expenditures	1,200	--	9,687	--	(116,215)	(62,825)	(411,294)
Other Financing Sources (Uses)							
Transfers In	--	--	--	--	116,215	62,825	754,702
Transfer Out	--	--	--	--	--	--	(129,342)
Net Other Financing Sources (Uses)	--	--	--	--	116,215	62,825	625,360
Net Change in Fund Balance	1,200	--	9,687	--	--	--	214,066
<i>Fund Balance at Beginning of Period</i>	--	--	24,030	100	--	--	1,342,721
Fund Balance at End of Period	\$ 1,200	\$ --	\$ 33,717	\$ 100	\$ --	\$ --	\$ 1,556,787

County of Cheboygan
Combining Statement of Net Position
Nonmajor Enterprise Funds
December 31, 2018

	<u>Enterprise</u>			<u>Total Enterprise Funds</u>
	<u>Marina</u>	<u>Tax Foreclosure</u>	<u>Jail Commissary</u>	
ASSETS				
<i>Current Assets</i>				
Cash and Investments	\$ 104,285	\$ 663,170	\$ 55,701	\$ 823,156
Receivables	290	--	--	290
Prepaid Items	563	--	--	563
Inventories	28,828	--	--	28,828
Land Held for Resale	--	50,460	--	50,460
Total Current Assets	<u>133,966</u>	<u>713,630</u>	<u>55,701</u>	<u>903,297</u>
<i>Noncurrent Assets</i>				
Capital Assets Being Depreciated	1,191,045	--	--	1,191,045
Total Assets	<u>1,325,011</u>	<u>713,630</u>	<u>55,701</u>	<u>2,094,342</u>
DEFERRED OUTFLOWS OF RESOURCES				
Pension	9,952	--	--	9,952
Total Deferred Outflows of Resources	<u>9,952</u>	<u>--</u>	<u>--</u>	<u>9,952</u>
LIABILITIES				
<i>Current Liabilities</i>				
Accounts Payable	626	--	12,474	13,100
Total Current Liabilities	<u>626</u>	<u>--</u>	<u>12,474</u>	<u>13,100</u>
<i>Noncurrent Liabilities</i>				
Net Pension Liability	48,166	--	--	48,166
Total Liabilities	<u>48,792</u>	<u>--</u>	<u>12,474</u>	<u>61,266</u>
DEFERRED INFLOWS OF RESOURCES				
Pension	23,888	--	--	23,888
Total Deferred Inflows of Resources	<u>23,888</u>	<u>--</u>	<u>--</u>	<u>23,888</u>
NET POSITION				
Net Investment in Capital Assets	1,191,045	--	--	1,191,045
<i>Unrestricted</i>	71,238	713,630	43,227	828,095
Total Net Position	<u>\$ 1,262,283</u>	<u>\$ 713,630</u>	<u>\$ 43,227</u>	<u>\$ 2,019,140</u>

County of Cheboygan
Combining Statement of Revenues, Expenses, and Changes in Net Position
Nonmajor Enterprise Funds
For the Year Ended December 31, 2018

	Enterprise			Total Enterprise Funds
	Marina	Tax Foreclosure	Jail Commissary	
Operating Revenues				
State Sources	\$ --	\$ 200,000	\$ --	\$ 200,000
Charges for Services	431,003	237,334	165,022	833,359
Other Revenues	440	--	--	440
<i>Total Operating Revenues</i>	431,443	437,334	165,022	1,033,799
Operating Expenses				
Personal Services	61,575	10,745	--	72,320
Contractual Services	--	313,891	--	313,891
Utilities	20,544	--	--	20,544
Repair and Maintenance	13,827	--	--	13,827
Other Supplies and Expenses	339,602	24,689	154,047	518,338
Depreciation	77,078	--	--	77,078
<i>Total Operating Expenses</i>	512,626	349,325	154,047	1,015,998
<i>Operating Income (Loss)</i>	(81,183)	88,009	10,975	17,801
Non-Operating Revenues (Expenses)				
Interest and Rentals	--	631	--	631
<i>Net Non-Operating Revenues (Expenses)</i>	--	631	--	631
<i>Change In Net Position</i>	(81,183)	88,640	10,975	18,432
<i>Net Position at Beginning of Period</i>	1,343,466	624,990	32,252	2,000,708
<i>Net Position at End of Period</i>	\$ 1,262,283	\$ 713,630	\$ 43,227	\$ 2,019,140

Cheboygan County
Combining Statement of Cash Flows
Nonmajor Enterprise Funds
For the Year Ended December 31, 2018

	<u>Enterprise</u>			<u>Total Enterprise Funds</u>
	<u>Marina</u>	<u>Tax Foreclosure</u>	<u>Jail Commissary</u>	
Cash Flows from Operating Activities				
Cash Received from Customers or Users	\$ 431,153	\$ 437,334	\$ 165,022	\$ 1,033,509
Cash Payments to Suppliers	(383,589)	(338,580)	(152,040)	(874,209)
Cash Payments to Employees	(51,004)	(10,745)	-	(61,749)
Net Cash Provided (Used) by Operating Activities	<u>(3,440)</u>	<u>88,009</u>	<u>12,982</u>	<u>97,551</u>
Cash Flows from Investing Activities				
Interest Earned	-	631	-	631
Net Cash Provided by Investing Activities	<u>-</u>	<u>631</u>	<u>-</u>	<u>631</u>
Net Increase (Decrease) in Cash and Equivalents	(3,440)	88,640	12,982	98,182
<i>Cash and Equivalents - Beginning of Year</i>	107,725	574,530	42,719	724,974
Cash and Equivalents - End of Year	<u>\$ 104,285</u>	<u>\$ 663,170</u>	<u>\$ 55,701</u>	<u>\$ 823,156</u>
Reconciliation of Operating Income (Loss) to				
Net Cash Provided (Used) by Operating Activities				
Operating Income	\$ (81,183)	\$ 88,009	\$ 10,975	\$ 17,801
Adjustments to Reconcile Operating Income (Loss) to Net Cash				
Depreciation	77,078	-	-	77,078
Provided (Used) by Operating Activities				
(Increase) Decrease in:				
Receivables	(290)	-	-	(290)
Prepaid Expenditures	(171)	-	-	(171)
Inventories	(9,491)	-	-	(9,491)
Accounts Payable	46	-	2,007	2,053
Deferred Outflows and Inflows Related to Pension	15,731	-	-	15,731
Net Pension Liability	(5,160)	-	-	(5,160)
Net Cash Provided (Used) by Operating Activities	<u>\$ (3,440)</u>	<u>\$ 88,009</u>	<u>\$ 12,982</u>	<u>\$ 97,551</u>

County of Cheboygan
Statement of Fiduciary Assets and Liabilities
Fiduciary Funds
December 31, 2018

	<u>Agency</u>					
	<u>T & A</u>	<u>Friend of the Court Agency</u>	<u>Library</u>	<u>District Court</u>	<u>Inmate Trust Fund</u>	<u>Total</u>
ASSETS						
Cash and Investments	\$ 870,165	\$ 200	\$ 160,945	\$ 4,980	\$ 10,616	\$ 1,046,906
<i>Total Assets</i>	<u>870,165</u>	<u>200</u>	<u>160,945</u>	<u>4,980</u>	<u>10,616</u>	<u>1,046,906</u>
LIABILITIES						
Assets Held on Behalf of Others	870,165	200	160,945	4,980	10,616	1,046,906
<i>Total Liabilities</i>	<u>\$ 870,165</u>	<u>\$ 200</u>	<u>\$ 160,945</u>	<u>\$ 4,980</u>	<u>\$ 10,616</u>	<u>\$ 1,046,906</u>

**INDEPENDENT AUDITORS' 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
Cheboygan County
Cheboygan, 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 Cheboygan County, Michigan (the "County"), as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated June 28, 2019. Our report includes a reference to other auditors who audited the financial statements of the Cheboygan County Road Commission and the Cheboygan Airport Authority, as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County'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. Given these limitations, during our audit we did

not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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 entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Gabridge & Company, PLC
Grand Rapids, MI
June 28, 2019

June 28, 2019

To the Board of Commissioners
Cheboygan County
Cheboygan, Michigan

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Cheboygan County, Michigan (the "County") as of and for the year ended December 31, 2018. Our report includes a reference to other auditors. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated May 20, 2019. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the County are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies were not changed during the fiscal year ended December 31, 2018. We noted no transactions entered into by the County during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the County's financial statements were:

- Management's estimate of the useful life of depreciable capital assets is based on the length of time it is believed that those assets will provide some economic benefit in the future.
- Management's estimate of the accrued compensated absences is based on current hourly rates and policies regarding payment of sick and vacation banks.
- Management's assumptions used in the actuarial valuations of the pension are based on historical trends and industry standards.

We evaluated the key factors and assumptions used to develop these estimates and determined that they are reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.

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

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated June 28, 2019.

Management Consultations with Other Independent Accountants

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

Other Audit Findings or Issues

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

Other Matters

We applied certain limited procedures to management's discussion and analysis, pension schedules, and the budgetary comparison schedules, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the combining and individual fund financial statements and schedules and the schedule of expenditures of federal awards, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the information and use of the Board of Commissioners and management of the County and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

A handwritten signature in cursive script that reads "Gabridge & Company". The signature is written in dark ink and is positioned above the typed name of the company.

Gabridge & Company, PLC
Grand Rapids, MI
June 28, 2019



Cheboygan County Board of Commissioners' Meeting July 9, 2019

Title: Audit of the Financial Statements of Straits Regional Ride for the Year Ending December 31, 2018

Summary: This year's audit was performed by Gabridge & Company; the same auditors that performed the County-wide audit. Although the financial statements for Cheboygan County for the year ending December 31, 2018 contained information on Straits Regional Ride (SRR), MDOT requires that a separate audit be performed in accordance with the Audit Guide for Transportation Authorities and Agencies in Michigan.

The audit fieldwork took place during May. The audit contained a clean "unqualified" opinion.

The report was submitted to the State of Michigan before the deadline of July 1, 2019.

Financial Impact: N/A

Recommendation: Motion to accept the December 31, 2018 audited financial statements for Straits Regional Ride.

Prepared by: James Manko

Department: Finance

STRAITS REGIONAL RIDE
(an enterprise fund of the County of Cheboygan, Michigan)

ANNUAL FINANCIAL REPORT
YEAR ENDED DECEMBER 31, 2018

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INDEPENDENT AUDITORS' REPORT

To the Members of the Board of Commissioners
County of Cheboygan
Cheboygan, Michigan 49721

Report on the Financial Statements

We have audited the accompanying financial statements of Straits Regional Ride ("SRR") of the County of Cheboygan, Michigan, as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise SRR's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of SRR as of December 31, 2018, and the changes in financial position and, where

applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Supplemental Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise SRR's basic financial statements. The accompanying supplemental information provided, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The accompanying supplemental schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplemental information (except for those stated below) are fairly stated in all material respects in relation to the basic financial statements as a whole.

The supplemental information required by the Michigan Department of Transportation, the Nonurban Regular Service Nonfinancial Report, have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated July 1 2019, on our consideration of SRR'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 SRR'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 SRR's internal control over financial reporting and compliance.

A handwritten signature in cursive script that reads "Gabridge & Company". The signature is written in dark ink and is positioned above the typed name.

Gabridge & Company, PLC
Grand Rapids, Michigan
July 1, 2019

MANAGEMENT'S DISCUSSION AND ANALYSIS

Straits Regional Ride Management's Discussion and Analysis

As management of Straits Regional Ride ("SRR"), we offer readers of SRR's financial statements this narrative overview and analysis of the financial activities of SRR for the fiscal year ended December 31, 2018. We encourage readers to consider the information presented here in conjunction with the financial statements as a whole, which can be found in this report.

Financial Highlights

- The assets and deferred outflows of SRR exceeded its liabilities at the close of this fiscal year by \$140,974 (shown as *net position*). Unrestricted net position had a deficit balance of \$252,533.
- SRR received \$1,184,326 in revenues and contributions, incurred \$1,062,209 in expenses, resulting in an increase in net position of \$122,117. This increase is due to state and federal capital assistance increased from \$1,000 in 2017 to \$298,300 in 2018.
- SRR remained free of long-term debt during the year.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to SRR's basic financial statements. SRR's basic financial statements are comprised of three components: 1) management's discussion and analysis, 2) financial statements, and 3) the notes to the financial statements.

Financial Statements. The financial statements of SRR report information about SRR using accounting methods similar to those used by private sector companies. These statements offer short and long-term financial information about its activities.

The *statement of net position* presents information on all of SRR's assets, deferred outflows, and liabilities, with the difference reported as net position. Over time, increases and decreases in net position may serve as a useful indicator of whether the financial position of SRR is improving or deteriorating.

The *statement of revenues, expenses, and changes in net position* presents information showing how SRR's net position changed during the fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the related cash flows. Thus, revenues and expenses are recorded in this statement for some items that will only result in cash flows in future fiscal periods.

To assess the overall health of SRR one needs to consider additional nonfinancial factors such as changes in the condition of SRR's buses and changes in the laws related to the operating assistance received from the federal and state governments.

Notes to the Financial Statements. The notes to the financial statements provide additional information that is essential to a complete understanding of the information provided in the financial statements.

Required Supplementary Information. Required supplementary information related to SRR's portion of the County's pension plan can be found following the notes to the financial statements.

Other Information. In addition to the basic financial statements and accompanying notes, this report also presents certain other information required by the Michigan Department of Transportation on schedules of mileage, vehicle hours, and number of passengers transported which are presented immediately following the required supplementary information.

Financial Analysis of SRR

For the year ended December 31, 2018, assets and deferred outflows exceeded liabilities by \$140,974. Unrestricted net position decreased by \$71,683 while the investment in capital assets increased by \$193,800 during 2018. The investment in capital assets increased due to the addition of three new busses.

The following table reflects a comparative analysis of SRR's net position:

Straits Regional Ride's Net Position

	2018	2017
ASSETS		
<i>Current Assets</i>		
Cash and Equivalents	\$ 89,510	\$ 111,130
Accounts Receivable	3,334	1,174
Due from Governmental Units	96,858	93,369
<i>Total Current Assets</i>	189,702	205,673
<i>Noncurrent Assets</i>		
Capital Assets Being Depreciated	393,507	199,707
<i>Total Assets</i>	583,209	405,380
DEFERRED OUTFLOWS OF RESOURCES		
Pension	113,152	181,589
<i>Total Deferred Outflows of Resources</i>	113,152	181,589
LIABILITIES		
<i>Current Liabilities</i>		
Accounts Payable	2,949	7,777
Accrued Liabilities	17,842	9,196
Due to Governmental Units	15,849	19,628
<i>Total Current Liabilities</i>	36,640	36,601
<i>Noncurrent Liabilities</i>		
Net Pension Liability	493,947	519,751
Compensated Absences	14,583	11,760
<i>Total Liabilities</i>	545,170	568,112
DEFERRED INFLOWS OF RESOURCES		
Pension	10,217	--
<i>Total Deferred Inflows of Resources</i>	10,217	--
NET POSITION		
Investment in Capital Assets	393,507	199,707
<i>Unrestricted</i>	(252,533)	(180,850)
<i>Total Net Position</i>	\$ 140,974	\$ 18,857

SRR's net position increased by \$122,117 during the year. The following table shows a comparative analysis of revenues, expenses, and changes in net position summarizing how the decrease in net position occurred:

Straits Regional Ride's Changes in Net Position

	2018	2017
Operating Revenues		
Federal Operating Assistance	\$ 170,874	\$ 151,643
State Operating Assistance	374,098	329,202
Local Sources	17,537	10,296
Charges for Services	318,235	296,486
Total Revenues	<u>880,744</u>	<u>787,627</u>
Operating Expenses		
Personal Services	649,589	557,649
Contractual Services	12,253	10,714
Utilities	4,328	3,589
Repair and Maintenance	108,478	91,527
Other Supplies and Expenses	183,061	168,301
Depreciation	104,500	98,880
Total Operating Expenses	<u>1,062,209</u>	<u>930,660</u>
Non-Operating Revenues (Expenses)		
Gain on Sale of Assets	-	1,500
Income (Loss) Before Contributions and Transfers	<u>(181,465)</u>	<u>(141,533)</u>
State and Federal Capital Assistance	298,300	1,000
Transfers In	5,282	88,039
Change In Net Position	<u>122,117</u>	<u>(52,494)</u>
<i>Net Position at Beginning of Period</i>	18,857	71,351
Net Position at End of Period	<u>\$ 140,974</u>	<u>\$ 18,857</u>

Operating revenues increased by \$97,117 compared to 2017. This increase was primarily due to increased state and federal operating assistance, which are reimbursement grants. Expenses increased \$131,549 during 2018 compared to 2017 and, accordingly, operating assistance experienced a similar, pro-rata, increase.

Personal services increased \$91,940 during 2018. SRR was able to operate with 13 full-time employee equivalents during 2018 compared to 11 full-time equivalent employees during 2017. This change contributed to the increase personal services.

State and federal capital assistance increased by \$297,300 during 2018. SRR received a state and federal capital grant during 2017 to purchase a new bus for its fleet. There were significant capital asset additions during 2018 and, accordingly, capital grant revenues increased.

Capital Assets

SRR defines a capital asset as an asset whose cost exceeds \$5,000 and useful life is greater than one year. Included in the cost of a capital asset are items such as labor, freight, and any other costs associated with bringing the asset into full operation. Assets are depreciated using the straight-line method over the course of their useful lives. At December 31, 2018, SRR had \$393,507 invested in capital assets. This amount represents a net increase of \$193,800, or approximately 97%, as follows:

	<u>2018</u>	<u>2017</u>
Equipment	\$ 46,016	\$ 46,016
Vehicles	1,442,534	1,144,234
Accumulated Depreciation	<u>(1,095,043)</u>	<u>(990,543)</u>
Totals	<u>\$ 393,507</u>	<u>\$ 199,707</u>

There was no capital asset reductions during the year, other than depreciation expense, and accumulated depreciation, of \$104,500. Several new busses were placed into service during 2018. The notes to the financial statements provide additional information on SRR's capital assets.

Economic Factors and Next Year's Budgets and Rates

The following factors were considered in preparing SRR's budget for the 2018 fiscal year:

- SRR is anticipating 39.0000% of eligible expenses to be reimbursed by the Michigan Department of Transportation for the fiscal year ending 2019, which is slightly down from 39.1900% for the fiscal year ended 2018. SRR is anticipating that 18.50% of federal expenses to be reimbursed during fiscal year 2019, which is equal to the 2018 federal reimbursement rate.
- Operating expenses continue to grow, but the comprehensive transportation fund does not.

Requests for Information

This financial report is designed to provide the wide variety of users of this document with a general overview of SRR's finances and demonstrate SRR's accountability for the money entrusted to it. If you have any questions regarding this report or need additional financial information, please direct your requests to:

Michael Couture, Transportation Director
1520 Levering Road
Cheboygan, Michigan 49721

BASIC FINANCIAL STATEMENTS

**Straits Regional Ride
Statement of Net Position
December 31, 2018**

ASSETS

Current Assets

Cash and Equivalents	\$	89,510
Accounts Receivable		3,334
Due from Governmental Units		96,858
<i>Total Current Assets</i>		189,702

Noncurrent Assets

Capital Assets Being Depreciated		393,507
<i>Total Assets</i>		583,209

DEFERRED OUTFLOWS OF RESOURCES

Pension		113,152
<i>Total Deferred Outflows of Resources</i>		113,152

LIABILITIES

Current Liabilities

Accounts Payable		2,949
Accrued Liabilities		17,842
Due to Governmental Units		15,849
<i>Total Current Liabilities</i>		36,640

Noncurrent Liabilities

Net Pension Liability		493,947
Compensated Absences		14,583
<i>Total Liabilities</i>		545,170

DEFERRED INFLOWS OF RESOURCES

Pension		10,217
<i>Total Deferred Inflows of Resources</i>		10,217

NET POSITION

Investment in Capital Assets		393,507
<i>Unrestricted (Deficit)</i>		(252,533)
<i>Total Net Position</i>	\$	140,974

The Notes to the Financial Statements are an integral part of these Financial Statements

Straits Regional Ride
Statement of Revenues, Expenses, and Changes in Net Position
For the Year Ended December 31, 2018

Operating Revenues	
Federal Operating Assistance	\$ 170,874
State Operating Assistance	374,098
Local Sources	17,537
Charges for Services	318,235
<i>Total Operating Revenues</i>	<u>880,744</u>
Operating Expenses	
Personal Services	649,589
Contractual Services	12,253
Utilities	4,328
Repair and Maintenance	108,478
Other Supplies and Expenses	183,061
Depreciation	104,500
<i>Total Operating Expenses</i>	<u>1,062,209</u>
<i>Operating Income (Loss)</i>	(181,465)
Federal Capital Assistance	238,640
State Capital Assistance	59,660
Transfers In	5,282
<i>Change In Net Position</i>	<u>122,117</u>
<i>Net Position at Beginning of Period</i>	18,857
<i>Net Position at End of Period</i>	<u>\$ 140,974</u>

The Notes to the Financial Statements are an integral part of these Financial Statements

**Straits Regional Ride
Statement of Cash Flows
For the Year Ended December 31, 2018**

Cash Flows from Operating Activities	
Cash Received from Customers	\$ 316,075
Cash Received from Governmental Units	555,241
Cash Payments to Suppliers for Goods and Services	(312,948)
Cash Payments to Employees	(585,270)
Net Cash Used by Operating Activities	<u>(26,902)</u>
Cash Flows from Noncapital Financing Activities	
Transfers In	5,282
Net Cash Provided by Noncapital Financing Activities	<u>5,282</u>
Cash Flows from Capital Financing Activities	
Purchase of Capital Assets	(298,300)
State and Federal Capital Grants	298,300
Net Cash Provided by Capital Financing Activities	<u>-</u>
Net Decrease in Cash and Equivalents	(21,620)
Cash and Equivalents - Beginning of Year	111,130
Cash and Equivalents - End of Year	<u>\$ 89,510</u>
Reconciliation of Operating Loss to	
Net Cash Used by Operating Activities	
Operating Loss	\$ (181,465)
Adjustments to Reconcile Operating Income to Net Cash	
Provided (Used) by Operating Activities	
Depreciation	104,500
Change in Net Assets and Liabilities	
(Increase) Decrease in Accounts Receivable	(2,160)
(Increase) Decrease in Due from Governmental Units	(3,489)
Increase (Decrease) in Accounts Payable	(4,828)
Increase (Decrease) in Accrued Liabilities	8,646
Increase (Decrease) in Compensated Absences	2,823
Increase (Decrease) in Net Pension Liability and Deferrals	52,850
Increase (Decrease) in Due to Governmental Units	(3,779)
Net Cash Used by Operating Activities	<u>\$ (26,902)</u>

The Notes to the Financial Statements are an integral part of these Financial Statements

NOTES TO THE FINANCIAL STATEMENTS

Straits Regional Ride

Notes to the Financial Statements

Note 1 - Summary of Significant Accounting Policies

The accounting policies of Straits Regional Ride (“SRR” or “government”), an enterprise fund of the County of Cheboygan, Michigan conform to accounting principles generally accepted in the United States of America (GAAP) as applicable to governmental entities. Because SRR provides a service to citizens financed by a user charge and federal and state operating grants, the accounts of SRR are accounted for as an enterprise fund. The following is a summary of the significant accounting policies used by SRR:

Reporting Entity

In accordance with the criteria established by the Governmental Accounting Standards Board, SRR is considered an enterprise fund of the County of Cheboygan (the “County”) for financial accounting and reporting purposes. These criteria include: the extent of oversight responsibility, selection of governing authority, designation of management, the ability of the County to significantly influence operations, the accountability for fiscal matters including the level of County financing and/or moral or legal responsibility for long-term debt. Therefore, the financial statements of SRR is presented in the financial statements as an enterprise fund, which is an integral part of the financial reporting oversight unit of the County.

As of October 1, 2006, SRR provides transportation services covering approximately 1,885 square miles to the residents of Cheboygan, Emmet, and Presque Isle Counties.

Enterprise Fund Accounting

SRR is accounted for as an enterprise fund, a proprietary fund type as defined by Governmental Accounting Standards Board. The enterprise fund is used to account for operations; a) that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the costs (expenses including depreciation) of providing goods or services to the general public on a continuing basis are financed or recovered primarily through user charges; or b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Measurement Focus, Basis of Accounting and Financial Statement Presentation

The financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Straits Regional Ride

Notes to the Financial Statements

Non-operating Revenues and Expenses

Enterprise funds distinguish operating revenue and expenses from non-operating items. Operating revenue and expenses generally result from providing services in connection with an enterprise fund's principal ongoing operations. The principal operating revenue of the enterprise fund relates to charges to customers for services and state and federal operating grants. Operating expenses for enterprise funds include the cost of sales and services, and administrative expenses. All revenue and expenses not meeting this definition are reported as non-operating revenue and expenses.

Grants

SRR receives two distinct types of grants from governmental agencies:

- Operating grants are used to fund SRR's day-to-day operations and to meet normal expenses of those operations.
- Capital grants are used for capital expenses. All capital funds used to pay for operating expenses are subtracted out as ineligible expenses.

Assets, Liabilities, and Net Position

Cash and Equivalents

Cash and equivalents are considered to be cash on hand, demand deposits and short-term investments with a maturity of three months or less when acquired. Deposits are recorded at cost.

Accounts Receivable

Receivables have been recognized for all significant amounts due to the fund. Management considers all accounts receivable as collectible; therefore, no allowance for bad debts has been recorded.

Capital Assets

Capital assets, which include vehicles and equipment, are reported in the financial statements. Capital assets are defined by SRR as assets with an estimated useful life in excess of one year and a cost of more than \$5,000. Included in the cost of a capital asset are items such as labor, freight, and any other costs associated with bringing the asset into full operation. Donated capital assets are recorded at estimated fair market value at the date of donation.

Depreciation of all exhaustible fixed assets used by an enterprise fund is charged as an expense against operations. Accumulated depreciation is reported on the statement of net position.

Straits Regional Ride

Notes to the Financial Statements

Depreciation has been expensed over the estimated useful lives using the straight-line method. The estimated useful lives are as follows:

<u>Description</u>	<u>Useful Life</u>
Equipment	5 to 7 years
Vehicles	3 to 7 years

Compensated Absences

It is the County's, and SRR's, policy to permit employees to accumulate earned but unused sick and vacation time benefits, subject to certain limitations. All sick and vacation time pay is accrued when incurred in the financial statements.

Use of Estimates in the Preparation of Financial Statements

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual amounts could differ from those estimates.

Net Position Flow Assumption

Sometimes the government will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied.

It is the government's policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

Pensions

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

Straits Regional Ride

Notes to the Financial Statements

Note 2 - Deposits and Investments

The carrying amount of SRR's deposits was \$89,510 as of year-end.

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

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

- a. Bonds, securities, and other obligations of the United States or an agency or instrumentality of the United States.
- b. Certificates of deposit, savings accounts, or depository receipts of a financial institution, but only if the financial institution complies with subsection (2); certificates of deposit obtained through a financial institution as provided in subsection (5); or deposit accounts of a financial institution as provided in subsection (6).
- c. Commercial paper rated at the time of purchase within the two highest classifications established by not less than two standard rating services and matures not more than 270 days after the date of purchase.
- d. Repurchase agreements consisting of instruments listed in subdivision (a).
- e. Bankers' acceptances of United States banks.
- f. Obligations of this state or any of its political subdivisions that at the time of purchase are rated as investment grade by not less than one standard rating service.
- g. Mutual funds registered under the investment company act of 1940, 15 USC 80a-1 to 80a-64, with authority to purchase only investment vehicles that are legal for direct investment by a public corporation. However, a mutual fund is not disqualified as a permissible investment solely by reason of any of the following:
 - a. The purchase of securities on a when-issued or delayed delivery basis.
 - b. The ability to lend portfolio securities as long as the mutual fund receives collateral at all times equal to at least 100% of the value of the securities loaned.
 - c. The limited ability to borrow and pledge a like portion of the portfolio's assets for temporary or emergency purposes.

Straits Regional Ride

Notes to the Financial Statements

- h. Obligations described in subdivisions (a) through (g) if purchased through an interlocal agreement under the urban cooperation act of 1967, 1967 (Ex Sess) PA 7, MCL 124.501 to 124.512.
- i. Investment pools organized under the surplus funds investment pool act, 1982 PA 367, MCL 129.111 to 129.118.
- j. The investment pools organized under the local government investment pool act, 1985 PA 121, MCL 129.141 to 129.150.

SRR's deposits are in accordance with statutory authority. All deposits are carried at cost.

Investment and Deposit Risk

Interest rate risk. State law limits the allowable investments and the maturities of some of the allowable investments as identified in the previous list of authorized investments. The County's investment policy does not have specific limits in excess of state law on investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit risk. The County's investment policy does not have specific limits in excess of state law on investment credit risk. The County and SRR have no investments for which ratings are required.

Custodial credit risk. Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned. State law does not require and the County does not have a policy for deposit custodial credit risk. Uninsured deposits are not determinable as SRR is pooled with other county funds.

Note 3 - Due to / from Other Governments

Due to / from Governmental Units

SRR receives funding from the U.S. Department of Transportation under Section 5311 Operating Grants and the State of Michigan for the Local Bus Operating Assistance Program. Payments are based on budgeted expenditures; therefore, if actual expenses are more than budgeted expenditures, SRR receives more funding than budgeted. Conversely, if actual expenses are less than budgeted expenses, SRR receives less funding than budgeted.

Straits Regional Ride

Notes to the Financial Statements

The following amounts were payable to other governmental units at December 31, 2018:

FY 2016 Federal Contract	\$	329
FY 2017 Federal Contract		410
FY 2018 Federal Contract		331
FY 2019 State Contract		14,779
<i>Due to Governmental Units</i>	\$	<u>15,849</u>

The following amounts were receivable from other governmental units at December 31, 2018:

FY 2019 Federal Contract	\$	51,719
FY 2016 State Contract		81
FY 2017 State Contract		5,828
FY 2018 State Contract		7,955
FY 2018 Balance from Other Local Units		31,275
<i>Due from Governmental Units</i>	\$	<u>96,858</u>

Note 4 - Accounts Receivable

Accounts receivable as of year end for SRR are \$15,849. Management has deemed accounts receivable to be fully collectable and, accordingly, has not established an allowance for doubtful accounts.

Note 5 - Capital Assets

Capital asset activity was as follows for the year ending December 31, 2018:

	Balance at December 31, 2017	Additions	Disposals	Balance at December 31, 2018
Capital Assets Being Depreciated				
Equipment	\$ 46,016	\$ -	\$ -	\$ 46,016
Vehicles	1,144,234	298,300	-	1,442,534
<i>Total Capital Assets, Being Depreciated</i>	<u>1,190,250</u>	<u>298,300</u>	<u>-</u>	<u>1,488,550</u>
Less Accumulated Depreciation				
Equipment	34,761	1,987	-	36,748
Vehicles	955,782	102,513	-	1,058,295
<i>Total Accumulated Depreciation</i>	<u>990,543</u>	<u>104,500</u>	<u>-</u>	<u>1,095,043</u>
Capital Assets Being Depreciated, Net	<u>\$ 199,707</u>	<u>\$ 193,800</u>	<u>\$ -</u>	<u>\$ 393,507</u>

Depreciation expense for the year totaled \$104,500.

Straits Regional Ride

Notes to the Financial Statements

Note 6 - Risk Management / Self-Insurance Programs

SRR is insured under the County's Michigan Municipal Risk Management Authority membership and the County's workers' compensation policy, as described below.

Cheboygan County

The County participates as a member in the Michigan Municipal Risk Management Authority (the "Authority"). The Authority is a municipal self-insurance entity operating pursuant to the State of Michigan Public Act 138 of 1982. The purpose of the Authority is to administer a risk management fund, which provides members with loss protection for general and auto liability, motor vehicle physical damage and property.

The Authority has entered into reinsurance agreements providing for loss coverage in excess of the amounts to be retained by the Authority and individual members.

In the event a reinsurance company does not meet its obligation to the Authority, responsibility for payment of any unreimbursed claims will be that of the Authority Reinsurance Fund.

The Authority has retained certain levels of risk rather than obtaining coverage through reinsurance agreements. The Authority established the Authority Reinsurance Fund in order to participate in the reinsurance agreements. Individual members are provided the same level of coverage previously afforded through a combination of the reinsurance agreements and the Reinsurance Fund. In addition, the Authority purchases insurance for certain risks not covered by the reinsurance agreements.

The reinsurance agreements discussed above include provisions for minimum annual premiums. As of December 31, 2018, the Authority had met the minimum requirements.

The County is a "state pool member" for the self-insured retention portion of liabilities and as such pays deductibles of only \$250 per vehicle and \$150 per occurrence for property and crime coverage. The County's annual MMRMA premium includes a fee to participate as a "state pool member" for self-insured retention.

The County has transferred the risk of loss for workers' compensation and health insurance via the purchase of commercial insurance policies. Settled claims have not exceeded coverage in any of the past three fiscal years.

Straits Regional Ride

Notes to the Financial Statements

Note 7 - Retirement System

Defined Benefit Pension Plan

Eligible SRR employees may participate in the County's defined benefit pension plan. The description and details of that plan, as a whole, are given below.

Defined Benefit Pension Plan

Plan Description

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

Benefits Provided

Retirement benefits for employees are calculated as follows:

Division	Benefit Multiplier	Benefit Maximum	Final Average Compensation (Years)	Normal Retirement Age	Unreduced Benefit (Age/Years of Service)	Reduced Benefit (Age/Years of Service)	Vesting (Years)
01 - General - Closed	2.50%	80%	5	60	55/20	50/25 or 55/15	10
02 - Sheriff - Closed	2.50%	80%	3	60	55/20	50/25 or 55/15	10
10 - Elected/Appointed - Closed	2.50%	80%	3	60	55/20	50/25 or 55/15	10
20 - Sheriff POLC - Closed	2.50%	80%	3	60	55/20	50/25 or 55/15	10
HA - General and Non-Union	Hybrid, 1.25%	-	3	60	-	-	6
HB - All FT Union & Non-Union Patrol	Hybrid, 1.25%	-	3	60	55/25	-	6

Employees Covered by Benefit Terms

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

Inactive plan members or beneficiaries currently receiving benefits	105
Inactive plan members entitled to but not yet receiving benefits	15
Active plan members	132
Total employees covered by MERS	252

Straits Regional Ride

Notes to the Financial Statements

Contributions

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

For the year ended December 31, 2018, the County had the following contribution rates:

<u>Division</u>	<u>Employee Contributions</u>	<u>Employer Contributions</u>
01 - General - Closed*	3.50%	\$ 41,239
02 - Sheriff - Closed*	3.50%	12,305
10 - Elected/Appointed - Closed*	3.50%	14,506
20 - Sheriff POLC - Closed*	3.00%	18,244
HA - General and Non-Union	0.00%	6.86%
HB - All FT Union & Non-Union Patrol	0.00%	6.50%

Net Pension Liability

The County's net pension liability was measured as of December 31, 2017 and the total pension liability used to calculate the net pension liability was determined by an annual actuarial valuation as of that date.

Actuarial Assumptions

The total pension liability in the December 31, 2017 annual actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

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

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

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

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

Straits Regional Ride

Notes to the Financial Statements

The long-term expected rate of return on pension plan investments was determined using a model method in which the best-estimate ranges of expected future real rates of return (expected returns, net of investment and administrative expenses and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

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

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

Discount Rate

The discount rate used to measure the total pension liability is 8.0%. The projection of cash flows used to determine the discount rate assumes that employer and employee contributions will be made at the rates agreed upon for employees and the actuarially determined rates for employers. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to pay all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Changes in Net Pension Liability

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

Straits Regional Ride

Notes to the Financial Statements

Changes in Net Pension Liability	Increase (Decrease)		
	Total Pension Liability	Plan Net Position	Net Pension Liability
Balance at December 31, 2016	\$ 27,992,330	\$ 19,498,074	\$ 8,494,256
Service cost	663,977	-	663,977
Interest	2,202,134	-	2,202,134
Difference between expected and actual experience	196,980	-	196,980
Contributions - Employer	-	1,134,796	(1,134,796)
Contributions - Employee	-	208,676	(208,676)
Net investment income	-	2,573,528	(2,573,528)
Benefit payments, including refunds	(1,595,286)	(1,595,286)	-
Administrative expenses	-	(40,736)	40,736
Other changes	(1)	-	(1)
Net changes	1,467,804	2,280,978	(813,174)
Balance at December 31, 2017	\$ 29,460,134	\$ 21,779,052	\$ 7,681,082

Straits Regional Ride portion of net pension liability was \$493,947.

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

The following presents the net pension liability of the County, calculated using the discount rate of 8.00 percent, as well as what the County's net pension liability would be if it were calculated using a discount rate that is one percentage point lower (7.00 percent) or one percentage point higher (9.00 percent) than the current rate:

	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)
Net pension liability of the County	\$ 11,062,501	\$ 7,681,082	\$ 4,811,959

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

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

For the year ended December 31, 2018, the County recognized pension expense of \$984,344. At December 31, 2018, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Straits Regional Ride

Notes to the Financial Statements

Source	Deferred Outflows of Resources	Deferred Inflows of Resources
Net difference between projected and actual earnings on pension plan investments	\$ -	\$ 502,085
Differences between expected and actual experience	428,806	-
Changes in assumptions	506,263	5,013
Employer contributions to the plan subsequent to the measurement date *	973,942	-
Total	\$ 1,909,011	\$ 507,098

* The amount reported as deferred outflows of resources resulting from contributions subsequent to the measurement date will be recognized as a reduction in the net pension liability for the year ending December 31, 2019.

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

Years Ending December 31	Amount
2019	\$ 448,220
2020	384,625
2021	(239,195)
2022	(165,679)

Note 8 - Compensated Absences

Vacation is earned in varying amounts depending on the number of years of services of an employee and is made available to the employee at their anniversary date, not to exceed a total accumulation of 25 days for union employees, 25 days for administrative and nonunion supervisory employees. Vacation is payable to 100% of employees when they terminate employment. Sick leave is accumulated at the rate of 1 day for each month of services, not to exceed a total accumulation of 30 days for all employees. The amount of vested employee benefits payable for the Fund at December 31, 2018 is \$14,583.

Note 9 - Commitments, Contingencies, and Compliance

SRR receives significant financial assistance from federal and state agencies in the form of grants. The disbursement of funds from the various programs generally requires compliance with terms and conditions specified in the applicable grant agreement and are subject to examination. Any disallowed claims could become a liability of the fund. It is the opinion of management that

Straits Regional Ride

Notes to the Financial Statements

any such disallowed claims will not have a material effect on any of the financial statements of the fund.

Note 10 - Assurances

Cost Allocation Plans (CAP)

SRR used a cost allocation plan prepared by a third party in compliance with 2 CFR Part 200, “Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards” which has yet to be approved by OPT. Although not yet approved by OPT, the cost allocation plan was adhered to in the preparation of the financial statements.

Nonfinancial Methodology

The methodology used for compiling mileage on Schedule 4N (NonUrban Regular Service) has been reviewed and the recording method has been found to be adequate and reliable.

Depreciation

Depreciation expense included as eligible only includes assets purchased with local funds where the useful life of the asset was determined pursuant to Appendix A of the Local Public Transit Revenue and Expense Manual or approved by OPT.

Capital Used to Pay for Operating

No operating expenses are subtracted out as ineligible because no capital money was used to pay for operating expenses.

Expenses Associated with 406 and 407

There are no expenses associated with 406xx Auxiliary Transportation Revenue and/or 407xx Non-transportation and, therefore, no expenses need to be subtracted out as ineligible. No expenses were incurred because the Non-transportation revenues resulted from the sale of a fully depreciated capital asset.

Retirement Benefits

Pension costs incurred for SRR’s portion of the Michigan Municipal Employees Retirement System were calculated pursuant to the MERS GASB 68 Implementation Guide (the “Guide”). The total pension expense recognized as calculated in step 6 of the Guide is \$65,441. The entire amount of \$65,441 was expensed in the general ledger and is reported in 50220 DB Pensions on the quarterly OAR reports as submitted to MDOT. SRR paid \$50,202, therefore, \$15,239 is subtracted out under 58020 Ineligible DB Pension for the fiscal year ended September 30, 2018.

REQUIRED SUPPLEMENTARY INFORMATION

County of Cheboygan
Straits Regional Ride
Required Supplementary Information
Schedule of Changes in Net Pension Liability and Related Ratios
Last Four Years (Schedule is built prospectively upon implementation of GASB 68)

	2017	2016	2015	2014
Total Pension Liability				
Service Cost	\$ 663,977	\$ 606,305	\$ 641,356	\$ 593,125
Interest	2,202,134	2,081,552	1,860,889	1,808,149
Differences Between Expected & Actual Experience	196,980	236,900	163,725	-
Changes in Assumptions	-	-	1,253,128	-
Benefit Payments, Including Refunds	(1,552,982)	(1,288,578)	(1,114,294)	(1,048,189)
Other Changes	(42,305)	(4,386)	58,153	-
Net Change in Pension Liability	<u>1,467,804</u>	<u>1,631,793</u>	<u>2,862,957</u>	<u>1,353,085</u>
<i>Total Pension Liability - Beginning</i>	<u>27,992,330</u>	<u>26,360,537</u>	<u>23,497,580</u>	<u>22,144,495</u>
Total Pension Liability - Ending (a)	<u>\$ 29,460,134</u>	<u>\$ 27,992,330</u>	<u>\$ 26,360,537</u>	<u>\$ 23,497,580</u>
Plan Fiduciary Net Position				
Contributions - Employer	\$ 1,134,796	\$ 1,075,037	\$ 793,069	\$ 723,370
Contributions - Member	208,676	185,646	309,950	178,124
Net Investment Income	2,573,528	2,006,495	(273,612)	1,078,034
Benefit Payments, Including Refunds	(1,552,982)	(1,288,578)	(1,114,294)	(1,048,189)
Administrative Expenses	(83,040)	(39,589)	(39,544)	(39,659)
Net Change in Plan Fiduciary Net Position	<u>2,280,978</u>	<u>1,939,011</u>	<u>(324,431)</u>	<u>891,680</u>
<i>Plan Fiduciary Net Position - Beginning</i>	<u>19,498,074</u>	<u>17,559,063</u>	<u>17,883,494</u>	<u>16,991,814</u>
Plan Fiduciary Net Position - Ending (b)	<u>\$ 21,779,052</u>	<u>\$ 19,498,074</u>	<u>\$ 17,559,063</u>	<u>\$ 17,883,494</u>
Net Pension Liability - Ending (a) - (b)	\$ 7,681,082	\$ 8,494,256	\$ 8,801,474	\$ 5,614,086
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	73.93%	69.66%	66.61%	76.11%
Covered Employee Payroll	\$ 5,807,595	\$ 5,057,284	\$ 5,595,966	\$ 5,171,109
Net Pension Liability as a Percentage of Covered Employee Payroll	132.26%	167.96%	157.28%	108.57%

* Built prospectively upon implementation on GASB 68

**County of Cheboygan
Straits Regional Ride
Required Supplementary Information
Schedule of Contributions
Last Five Fiscal Years**

	2018	2017	2016	2015	2014
Actuarially Determined Contribution	\$ 973,941	\$ 974,897	\$ 825,037	\$ 748,069	\$ 723,370
Contributions in Relation to the Actuarially Determined Contribution	1,144,091	1,134,797	1,075,037	793,069	723,370
Contribution Excess (Deficiency)	<u>\$ 170,150</u>	<u>\$ 159,900</u>	<u>\$ 250,000</u>	<u>\$ 45,000</u>	<u>\$ -</u>
Covered Employee Payroll	5,924,730	5,807,595	5,057,284	5,595,966	5,171,109
Contributions as a Percentage of Covered Employee Payroll	19%	20%	21%	14%	14%

Notes

Valuation Date

Actuarially determined contribution amounts are calculated as of December 31 each year, which is 12 months prior to the beginning of the fiscal year in which the contributions are required.

Methods and assumptions used to determine contribution rates

Actuarial cost method	Entry Age
Amortization method	Level percentage of payroll, closed
Remaining amortization period	14 - 21 years
Asset valuation method	5 year smoothed
Inflation	2.50%
Salary increases	3.75%
Investment rate of return	7.75%
Retirement Age	Varies depending on plan adoption
Mortality	50% Male - 50% Female blend of the RP-2014 Group Annuity Mortality Table

OTHER SUPPLEMENTARY INFORMATION

**Straits Regional Ride
Schedule 1
Local Operating Revenues
For the Year Ended December 31, 2018**

	1/1/2018 to 9/30/2018	10/1/2018 to 12/31/2018	Total
Local Revenue:			
Passenger Fares	\$ 58,638	\$ 18,763	\$ 77,401
Contract Fares	168,039	72,794	240,833
Gain on Sale of Asset	-	-	-
Revenue from Counties:			
Cheboygan County Appropriations	8,463	9,074	17,537
Emmet County Appropriations	-	-	-
Presque Isle County Appropriations	-	-	-
Total Local Revenues	\$ 235,140	\$ 100,631	\$ 335,771

**Straits Regional Ride
Schedule 1A
Local Operating Revenues
Based on the September 30, 2018 Year End**

	10/1/2017 to 12/31/2017	1/1/2018 to 9/30/2018	Total
Local Revenue:			
Passenger Fares	\$ 15,629	\$ 58,638	\$ 74,267
Contract Fares	56,249	168,039	224,288
Gains from Sale of Capital Assets	-	-	-
Revenue from Counties:			
Cheboygan County Appropriations	14,090	8,463	22,553
Emmet County Appropriations	3,460	-	3,460
Presque Isle County Appropriations	796	-	796
Total Local Revenues	\$ 90,224	\$ 235,140	\$ 325,364

**Straits Regional Ride
Schedule 2
Schedule of Expenditures of Federal and State Awards (1) (2)
For the Year Ended December 31, 2018**

Federal Grantor / Pass Through Grantor Program Title	Federal CFDA Number	State Grantor Number	Award Amount	Current Year Expenditures			Prior Year's Expended
				Total	Federal	State	
Michigan Department of Transportation (MDOT)							
Operating Assistance							
Local Bus Operating Assistance (Act 51) - Reconciliation	N/A	FY17	\$ -	\$ 14,227	\$ -	\$ 14,227	\$ -
Local Bus Operating Assistance (Act 51)	N/A	FY18	334,066	250,496	-	250,496	83,570
Local Bus Operating Assistance (Act 51)	N/A	FY19	109,376	109,376	-	109,376	-
Capital Grants							
Capital Grant - Section 5339	N/A	FY18	59,660	59,660	-	59,660	-
Total State Assistance				433,759	-	433,759	83,570
U.S. Department of Transportation							
Passed Through MDOT							
Operating Assistance							
Operating Assistance - Section 5311 - 2017	20.509	2017-0032/P1	-	5,488	5,488	-	-
Operating Assistance - Section 5311 - 2018	20.509	2017-0032/P1	153,117	113,667	113,667	-	39,450
Operating Assistance - Section 5311 - 2019	20.509	2017-0032/P1	51,719	51,719	51,719	-	-
Capital Grants							
Capital Grant - Section 5339	20.500	2017-0032/P14	238,640	238,640	238,640	-	-
Total Federal Assistance				409,514	409,514	-	39,450
Total State & Federal Assistance				\$ 843,273	\$ 409,514	\$ 433,759	\$ 123,020

Straits Regional Ride
Schedule 2A - Schedule of Federal & State Awards
Operating Revenue Only
For the Year Ended December 31, 2018

	<u>1/1/2018</u> <u>to</u> <u>9/30/2018</u>	<u>10/1/2018</u> <u>to</u> <u>12/31/2018</u>	<u>Total</u>
Michigan Department of Transportation			
Local Bus Operating (Act 51)	\$ 250,496	\$ 109,376	\$ 359,872
Prior Year Settlement	14,227	-	14,227
Capital Grants	59,660	-	59,660
Federal Transit Administration			
Section 5311 - Operating	113,667	51,719	165,386
Prior Year Settlement	5,488	-	5,488
Capital Grants	238,640	-	238,640
Total	<u>\$ 682,178</u>	<u>\$ 161,095</u>	<u>\$ 843,273</u>

Straits Regional Ride
Schedule 2B - Schedule of Federal & State Awards
Operating Revenue Only
Based on the September 30, 2018 Year End

	<u>10/1/2017</u> to <u>12/31/2017</u>	<u>1/1/2018</u> to <u>9/30/2018</u>	<u>Total</u>
Michigan Department of Transportation			
Local Bus Operating (Act 51)	\$ 83,570	\$ 250,496	\$ 334,066
Prior Year Settlement	-	14,227	14,227
Capital Grants	200	59,660	59,860
Federal Transit Administration			
Section 5311 - Operating	39,450	113,667	153,117
Prior Year Settlement	-	5,488	5,488
Capital Grants	800	238,640	239,440
Total	<u>\$ 124,020</u>	<u>\$ 682,178</u>	<u>\$ 806,198</u>

Straits Regional Ride
Schedule 3A - Operating Expenses Split Between
a September 30 and December 31 Year End
For the Year Ending December 31, 2018

	<u>1/1/2018</u> <u>to</u> <u>9/30/2018</u>	<u>10/1/2018</u> <u>to</u> <u>12/31/2018</u>	<u>Total</u>
Expenses			
Labor	\$ 277,502	\$ 150,010	\$ 427,512
Fringe Benefits	121,383	100,691	222,074
Services	130,394	39,657	170,051
Materials and Supplies	58,568	42,139	100,707
Utilities	2,945	1,383	4,328
Insurance	10,045	-	10,045
Miscellaneous Expenses	3,195	1,797	4,992
Operating Leases and Rentals	13,500	4,500	18,000
Depreciation	78,375	26,125	104,500
Total	\$ 695,907	\$ 366,302	\$ 1,062,209

Straits Regional Ride
Schedule 3B - Operating Expenses by Program
Based on the September 30, 2018 Year End

	10/1/2017 to 12/31/2017	1/1/2018 to 9/30/2018	Total
Expenses			
Labor	\$ 111,901	\$ 277,502	\$ 389,403
Fringe Benefits	67,934	121,383	189,317
Services	18,910	130,394	149,304
Materials and Supplies	29,669	58,568	88,237
Utilities	1,096	2,945	4,041
Insurance	-	10,045	10,045
Miscellaneous Expenses	934	3,195	4,129
Operating Leases and Rentals	4,500	13,500	18,000
Depreciation	24,720	78,375	103,095
Total	\$ 259,664	\$ 695,907	\$ 955,571

**Straits Regional Ride
Schedule 4R
Nonurban Regular Service Revenue Report
For the Year Ended September 30, 2018**

Code	Description	Amount
401:	Farebox Revenue	
40100	Passenger Fares	\$ 74,267
40200	Contract Fares	224,288
409:	Local Revenue	
40910	Local Operating Assistance (Current year net operating loss)	26,809
411:	State Formula and Contracts	
41101	State Operating Assistance	334,066
413:	Federal Contracts	
41301	Federal Section 5311 Operating Assistance	153,117
Total Revenues		\$ 812,547

**Straits Regional Ride
OAR Schedule 4E
Nonurban Regular Service Expense Report
For the Year Ended September 30, 2018**

Code	Description	Operations	Maintenance	General Administration	Total
501:	Labor				
50101	Operators Salaries and Wages	\$ 266,930	\$ -	\$ -	\$ 266,930
50102	Other Salaries and Wages	-	-	87,802	87,802
50103	Dispatchers' Salaries and Wages	34,671	-	-	34,671
502:	Fringe Benefits				
50200	Other Fringe Benefits	66,270	-	32,047	98,317
50220	DB Pensions	74,227	-	16,773	91,000
503:	Services				
50302	Advertising Fees	-	-	823	823
80305	Audit Cost	-	-	2,000	2,000
50399	Other Services (Vehicle Maintenance, OMS Compliance Services - Drug and Alcohol Testing, Pre-employment Physicals and Finger-printing for Operations, radio tower rental fees, and Cost Allocation Plan Expense for General Administration)	100,490	-	45,991	146,481
504:	Materials and Supplies				
50401	Fuel and Lubricants	81,552	-	-	81,552
50402	Tires and Tubes	2,002	-	-	2,002
50499	Other Materials and Supplies (Office Equipment and Supplies, Printed Matter, and Internet Access)	-	-	4,683	4,683
505:	Utilities				
50500	Utilities	-	-	4,041	4,041
506:	Insurance				
50699	Other Insurance	10,045	-	-	10,045
509:	Miscellaneous Expense				
50902	Travel, Meetings & Training	-	-	3,142	3,142
50903	Association Dues & Subscriptions	-	-	987	987
512:	Operating Leases & Rentals				
51200	Operating Leases & Rentals	-	-	18,000	18,000
513:	Depreciation				
51300	Depreciation	103,095	-	-	103,095
550:	Ineligible Expenses				
55007	Depreciation	96,660	-	-	96,660
58020	Ineligible DB Pension	29,042	-	-	29,042
55009	Ineligible Percent of Association Dues	-	-	207	207
Total Expenses					955,571
Total Ineligible Expenses					125,909
Total Eligible Expenses					829,662

**Straits Regional Ride
Schedule 4N
Nonurban Regular Service Nonfinancial Report
For the Year Ended September 30, 2018**

Public Service					
Code	Description	Weekday DR	Saturday DR	Sunday DR	Total
610	Vehicle Hours	14,375	-	-	14,375
611	Vehicle Miles	285,910	-	-	285,910
615	Passengers - Regular	9,607	-	-	9,607
616	Passengers - Elderly	3,052	-	-	3,052
617	Passengers - Persons with Disabilities	18,705	-	-	18,705
618	Passengers - Elderly Persons with Disabilities	4,249	-	-	4,249
622	Total Demand-Response Passengers	35,613	-	-	35,613
625	Days Operated	244	-	-	244
Total Passengers:		35,613			

Vehicle Information		
Code	Description	Quantity
655	Total Demand-Response Vehicles	13
656	Demand-Response Vehicles with Lifts	13
658	Total Transit Vehicles	13
Total Vehicles: 13		

Miscellaneous Information		
Code	Description	Quantity Dr
660	Diesel/Gasoline Gallons Consumed	33,860
661	Total Transit Agency Employees (Full-Time Equivalents)	13

**Straits Regional Ride
Schedule 5
Operating Assistance Calculation
For the Year Ended September 30, 2018**

	Nonurban
Total Expenses	\$ 955,571
Less Ineligible Expenses:	
Depreciation	\$ 96,660
MPTA Dues	207
Defined Benefit Pension Expense	29,042
Total Ineligible Expenses	\$ 125,909
Total State Eligible Expenses	\$ 829,662
<hr/>	
Eligible Expense for State Reimbursement	\$ 829,662
x Reimbursement Percentage	0.402653
State Operating Assistance	\$ 334,066
<hr/>	
Total Federal Eligible Expenses	
Less Additional Federal Ineligible Expense - Audit Costs	\$ 2,000
<hr/>	
Eligible Expenses for Federal Reimbursement	\$ 827,662
x Reimbursement Percentage	0.18500
Federal Section 5311 Operating Assistance	\$ 153,117
<hr/>	

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*

July 1, 2019

To the Members of the Board of Commissioners
County of Cheboygan
Cheboygan, Michigan 49721

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 Straights Regional Ride ("SRR"), as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise SRR's basic financial statements, and have issued our report thereon dated July 1, 2019.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered SRR's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of SRR's internal control. Accordingly, we do not express an opinion on the effectiveness of SRR'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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether SRR's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the

determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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 entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in cursive script that reads "Gabridge & Company". The signature is written in dark ink and is positioned above the printed name of the firm.

Gabridge & Company, PLC
Grand Rapids, MI
July 1, 2019

July 1, 2019

To the Members of the Board of Commissioners
Cheboygan County
Cheboygan, Michigan 49721

We have audited the financial statements of Straits Regional Ride (“SRR”) of Cheboygan County, Michigan, for the year ended December 31, 2018. Our report includes a reference to other auditors. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated April 2, 2019. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by SRR are described in Note 1 to the financial statements. We noted no transactions entered into by SRR during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management’s knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the SRR’s financial statements were:

- Management’s estimate of the useful lives of depreciable capital assets is based on the length of time it is believed that those assets will provide some economic benefit in the future.
- Management’s estimate of the accrued compensated absences is based on current hourly rates and policies regarding payment of sick and vacation banks.
- Management’s assumptions used to calculate the actuarial report and net present value of pension benefits.

We evaluated the key factors and assumptions used to develop these estimates and determined that they are reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.

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

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated July 1, 2019.

Management Consultations with Other Independent Accountants

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

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit's

auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the budgetary comparison schedules, the pension schedules, and management's discussion and analysis, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the combining and individual fund statements and schedules and the schedule of expenditures of federal awards, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the use of management, the Board of Commissioners, and others within the organization and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in cursive script that reads "Gabridge & Company". The signature is written in dark ink and is positioned above the printed name of the firm.

Gabridge & Company, PLC
Grand Rapids, MI