1. 8:00 A.M. 8-7-19 Packet

   Documents:

   THE FINAL PACKET.PDF

2. Presentation

   Documents:

   GTC PRESENTATION 2018.PDF

3. Handouts

   Documents:

   HANDOUTS 8.7.19.PDF

4. Public Comment

   Documents:

   PUBLIC COMMENT 8.7.19.PDF

5. Resolutions

   Documents:

   AUG 108-112.PDF

GRAND TRAVERSE COUNTY BOARD OF COMMISSIONERS
Wednesday, August 7, 2019 @ 8:00 a.m.
Governmental Center, 2nd Floor Commission Chambers
400 Boardman, Traverse City, MI 49684

General Meeting Policies:
- Please turn off all cell phones or switch them to silent mode.
- Any person may make a video, audio or other record of this meeting. Standing equipment, cords, or portable microphones must be located so as not to block audience view.

If you need auxiliary aid assistance, contact 231-922-4760.

CALL TO ORDER:

1. OPENING CEREMONIES, EXERCISES, OR INVOCATION
(If the opening ceremonies include an invocation, the invocation should precede all other ceremonies, such as the singing of the National Anthem or Pledge of Allegiance, and shall be done in accordance with an invocation policy as adopted by the Board of Commissioners.)

2. ROLL CALL:

3. APPROVAL OF MINUTES:
(Reading aloud is waived as long as the Board has been furnished a copy in the packet prior to the meeting)

4. FIRST PUBLIC COMMENT

Any person shall be permitted to address a meeting of the Board of Commissioners which is required to be open to the public under the provisions of the Michigan Open Meetings Act. Public Comment shall be carried out in accordance with the following Board Rules and Procedures:

Any person wishing to address the Board shall state his or her name and address.

No person shall be allowed to speak more than once on the same matter, excluding time needed to answer Commissioners' questions, if any. The Chairperson shall control the amount of time each person shall be allowed to speak, which shall not exceed three (3) minutes. The Chairperson may, at his or her discretion, allow an additional opportunity or time to speak if determined germane and necessary to the discussion.

Public comment will be solicited during the two public comment periods noted in Rule 5.4, Order of Business. However, public comment may be received during the meeting when a specific agenda topic is scheduled for discussion by the Board. Prior to the first public comment, the Chairperson will indicate the topics on the agenda for which public comment will be accepted. Members of the public wishing to comment should raise their hand or pass a note to the clerk in order to be recognized, and shall not address the board until called upon by the chairperson. Please be respectful and refrain from personal or political attacks.

5. APPROVAL OF AGENDA

6. CONSENT CALENDAR:

The purpose of the Consent Calendar is to expedite business by grouping non-controversial items together to be dealt with by one Commission motion without discussion. Any member of the Commission, staff or the public may ask that any item on the Consent Calendar be removed and placed elsewhere on the agenda for full discussion. Such requests will be automatically respected.

If any item is not removed from the consent calendar, the action noted (receive & file or approval) is approved by a single Commission action adopting the consent calendar.

All Information identified on the Consent Calendar can be viewed in it's entirety at www.grandtraverse.org.

a. Receive:
   1) County Treasurer's 2nd Quarter Investment Report 10
   2) Department of Health and Human Services Minutes of 5-29-19 11
   3) Department of Health and Human Services Minutes of 6-25-19 14
   4) Employee Recognition – 2nd Quarter 2019 17

b. Approvals:
   1) Jury Board Appointment 19
   2) Healthy Futures Services Agreement – Amendment #14 22
   3) Phone Local/Long Distance Service Contract 32
   4) Commission on Aging – Taxi Contracts 35
   5) 911 Board of Directors – Ratify Appointments 45
   6) MERS Annual Actuarial Valuation Report 53

c. Action:

7. SPECIAL ORDERS OF BUSINESS:
   a. Networks Northwest Annual Report Presentation (Matt McCauley) 149

8. ITEMS REMOVED FROM CONSENT CALENDAR

9. DEPARTMENTAL ITEMS:
   a. Administration:
      1) Letter to GT Band Requesting to Open Discussions About 2% Disbursements 177

10. UNFINISHED BUSINESS:
   a. Drain Commissioner Update

11. NEW BUSINESS:
   a. 2018 Audit Presentation (Peter Haefner, Vredeveld Haefner LLC, Independent Auditors) 178
   b. DARE Car 403
   c. Census Resolution (Clous) 404
   d. Line 5 Resolution (Jewett) 406

12. SECOND PUBLIC COMMENT (Refer to Rules under Public Comment/Input above.)

13. COMMISSIONER/DEPARTMENT REPORTS:

14. NOTICES:
   August 14 – Ethics Ad Hoc Committee @ 9:00 a.m.
   August 21 – Regular Meeting
   August 28 – Study Session (EDC and TIF 97)

15. CLOSED SESSION:
   To consider a written legal opinion protected from disclosure under the attorney-client privilege related to the Marilyn Palmer Jail suicide incident as permitted under MCL 15.268(h)

16. ADJOURNMENT

GRAND TRAVERSE COUNTY
BOARD OF COMMISSIONERS

Regular Meeting
July 17, 2019

Chairman Hentschel called the meeting to order at 8:00 a.m. at the Governmental Center.

OPENING CEREMONIES, EXERCISES OR INVOCATION
Commissioner Hundley gave the opening remarks, which was followed by the Pledge of Allegiance to the Flag of the United States of America.

PRESENT: Addison Wheelock, Jr., Gordie LaPointe, Brad Jewett, Bryce Hundley, Betsy Coffia, Ron Clous and Rob Hentschel

APPROVAL OF MINUTES
Minutes of July 3, 2019 Regular Meeting

Moved by Clous, seconded by Coffia to approve the minutes listed above. Motion carried.

PUBLIC COMMENT
The following people addressed the Commissioners during Public Comment:

Rick Brown
Matt Schoech
Jim Tuller

APPROVAL OF AGENDA
Moved by LaPointe, seconded by Jewett to approve the agenda as presented. Motion carried.

CONSENT CALENDAR
The purpose of the Consent Calendar is to expedite business by grouping non-controversial items together to be dealt with by one Commission motion without discussion. Any member of the Commission, staff or the public may ask that any item on the Consent Calendar be removed and placed elsewhere on the agenda for full discussion. Such requests will be automatically respected.

If any item is not removed from the consent calendar, the action noted (receive & file or approval) is approved by a single Commission action adopting the consent calendar. All Information identified on the Consent Calendar can be viewed in its entirety at www.grandtraverse.org

A. RECEIVE AND FILE
1. Grand Traverse Community Collaborative minutes of June 27, 2019

2. Northwest Michigan Community Action Agency minutes of May 16, 2019

3. Grand Traverse Conservation District June 2019 Report

4. Grand Traverse County Road Commission Monthly Report

5. Northern Michigan Regional Entity – Substance Use Disorder Oversight Meeting Minutes of May 6, 2019

6. Expenditures Greater than $5,000.00 Report (June 8 – July 8, 2019)

B. APPROVALS

1. Resolution 100-2019
Resource Recovery
2019 Hauler Licenses

2. Resolution 101-2019
Finance
Budget Amendments

3. Resolution 102-2019
Finance
June 2019 Claims Approval

4. Child & Adolescent Health Center – Mental Health Expansion Funding Agreement Kingsley Middle School and TC West High School – Removed from calendar.

5. Additional Policy Updates – Removed from calendar.

ACTION ON THE CONSENT CALENDAR

After the County Clerk read the Consent Calendar for the record, the following items were removed:

b-4	Page 60	By LaPointe
b-5	Page 71	By LaPointe

Moved by Wheelock, seconded by Jewett to approve the Consent Calendar minus items b-4 and b-5.
Roll Call Vote: Yes 7

SPECIAL ORDERS OF BUSINESS

None

ITEMS REMOVED FROM CONSENT CALENDAR

b-4 - Child & Adolescent Health Center – Mental Health Expansion Funding Agreement Kingsley Middle School and TC West High School

Wendy Hirschenberger, Health Officer, and Andrew Waite, Adolescent Health Program Supervisor, explained the grant services and answered commissioners' questions. Joe Esper, Traverse City West High School Principal, spoke about the mental health issues in the schools.

Resolution 103-2019
Health Department
Michigan Primary Care Association (MPCA)
Kingsley Middle School
Traverse City West High School
Mental Health Expansion Grant Agreement

Moved by Hundley, seconded by Coffia to approve Resolution 103-2019. Motion carried.

b-5 – Additional Policy Updates

Donna Kinsey, Human Resource Director, answered commissioners' questions regarding the policy changes.

Resolution 104-2019
Policies and Procedures
Update of Additional County Policies

Moved by LaPointe, seconded by Coffia, to approve Resolution 104-2019. Motion carried.

DEPARTMENT ACTION ITEMS

a. Administration and Finance

1) Amended Fund Balance Policy

Nate Alger, County Administrator, and Dean Bott, Finance Director, explained the request to increase the Fund Balance Policy from 15% to 25%.

Resolution 105-2019
Policies and Procedures
Fund Balance Policy

Moved by Wheelock, seconded by Jewett to approve Resolution 105-2019. Motion carried.

2) Deficit Elimination Plans

Dean Bott, Finance Director, explained that the State of Michigan requires that the County submit a Deficit Elimination Plan for both the Building Authority and the Drain Commission to show how the deficits showing on the 2018 audit will be eliminated.

A. Building Authority

Resolution 106-2019
Building Authority
Deficit Elimination Plan

B. Drain Commission

Resolution 107-2019
Drain Commission
Deficit Elimination Plan

Moved by Wheelock, seconded by Clous to approve the Deficit Elimination Plans as outlined in Resolutions 106-2019 and 107-2019.
Roll Cal Vote: Yes 7

Commissioners directed staff to contact the Drain Commissioner and request that he appear at the next regular board meeting and bi-monthly after that to give a report on the county drains to the Board of Commissioners.

Commissioners took a break at 9:27 a.m.
Commissioners returned to regular session at 9:38 a.m.

Moved by Jewett, seconded by Clous to direct staff to investigate the possibility of eliminating the Drain Commissioner's duties and/or elected position.
Roll Call Vote: Yes 7

b. Michigan State University (MSU) Extension

1) Annual Report Presentation
Jennifer Berkey, MSU Extension District Director, gave the MSU Extension annual presentation.

UNFINISHED BUSINESS

a. Northern Lakes Community Mental Health Authority Appointment

The Grand Traverse County Commissioners are responsible for appointing 6 members to the Northern Lakes Community Mental Health Authority representing the following: 1 Primary Consumer, 1 Commissioner (or designee), 1 Mental Health Professional and 3 people from the general public. Chairman Hentschel indicated that Dr. Dan Lathrop qualifies under the Primary Consumer designation.

Moved by Hentschel, seconded by Jewett to approve appointment of Daniel Lathrop to the Community Mental Health Authority as the Primary Consumer position.
Roll Call Vote: Yes 6, No 1
Nay: Wheelock

NEW BUSINESS

a. 2020 Census

Moved by Clous, seconded by Jewett to direct staff to draft a resolution supporting the addition of the citizenship question on future census questionnaires. Further, once the resolution is passed, it will be distributed to President Trump and the other 82 counties in Michigan.

Roll Call Vote: Yes 4, No 3

Nay: Wheelock, Hundley and Coffia

b. Proposed Board Rule Addition

Commissioners discussed adding a requirement to the Board Rules that the Commissioners attend a sexual harassment training.

Moved by Coffia, seconded by Hundley that the new board rule be approved and applied to current board members by scheduling a sexual harassment training to be completed by all Board of Commission members no later than September 30, 2019.

Commissioner Coffia amended her motion to remove "sexual harassment training" and replace it with just "harassment training".

Chairman Hentschel suggested the following motion instead (no second to the motion):

"Orientation type trainings shall be made available to elected officials of Grand Traverse County as appropriate to their elected position including but not limited to Open Meetings Act, Freedom of Information Act, Sexual Harassment training, general county policy orientation and meetings with administrative and/or support staff. It shall be the responsibility of the County Administrator to ensure that such trainings are made available by qualified staff or trainers and proactively promoted to elected officials as early as the day in which election results are certified prior to taking office and no later than within 45 days of taking office. Reimbursement of travel expenses associated with such meetings shall be limited to those allowed under the County Travel Reimbursement policy and are subject to approval by the County Administrator."

Moved by Jewett, seconded by Coffia to table the proposed board rule addition until legal counsel can review it and make a recommendation. Motion carried.

PUBLIC COMMENT

The following people addressed the Commissioners during Public Comment:

Matt Schoech
Andy Marek

COMMISSIONER/DEPARTMENT REPORTS

Commissioners gave updates on meetings and events they attended.

Removal of House at Maple Bay and scheduled Fire/Police Training
Commissioners discussed the removal of the house sitting vacant on Maple Bay property. The Fire and Police have planned a controlled burn training of the house but there was confusion on who would pay for the clean up after the training. Chairman Hentschel suggested they explore the possibility of giving the house away for free if someone wanted to incur the cost of moving it.

(Under the Board Rules, an item added to the agenda after the agenda is posted requires a 2/3 vote to pass.)

Moved by Wheelock, seconded by LaPointe to allow Emergency Services to utilize the Maple Bay facility for training purposes.
Roll Call Vote: Yes 5, No 2
Nay: LaPointe and Hentschel

<u>NOTICES</u>
July 24, 2019 study session – Airport Obstacle Avoidance Plan.

August 7, 2019 regular session

August 18-20, 2019 – MAC Annual Conference

August 21, 2019 regular session

<u>CLOSED SESSION</u>
None

Meeting adjourned at 11:40 a.m.

____________________________________ ________________________________
Bonnie Scheele, County Clerk Rob Hentschel, Chairman

APPROVED: ________ _________
(Date) (Initials)

GRAND TRAVERSE COUNTY
BOARD OF COMMISSIONERS

Study Session
July 24, 2019

Chairman Hentschel called the meeting to order at 8:04 a.m. at the Governmental Center.

OPENING CEREMONIES OR EXERCISES
The Pledge of Allegiance to the Flag of the United States of America was recited.

PRESENT: Betsy Coffia, Bryce Hundley, Brad Jewett, Addison Wheelock, Jr., Gordie LaPointe, and Rob Hentschel

EXCUSED: Ron Clous

PUBLIC COMMENT
The following person addressed the Commissioners during Public Comment:

Carol Shuckra

AIRPORT UPDATE – Maintaining/Improving Land Use and Obstructions
Kevin Kline, Cherry Capital Airport Director, Linn Smith, State of Michigan Aeronautics, and Bob Nelson, Airport Engineer, presented a PowerPoint presentation on maintaining and improving the airport and answered Commissioners questions regarding the land use and obstruction policies.

Commissioners took a break at 9:40 a.m.
Commissioners returned to regular session at 9:50 a.m.

PUBLIC COMMENT
None

ADJOURNMENT
Meeting adjourned at 10:02 .

______________________ ______________________
Bonnie Scheele County Clerk Rob Hentschel, Chairman

APPROVED: ____________ ____________
(Date) (Initials)

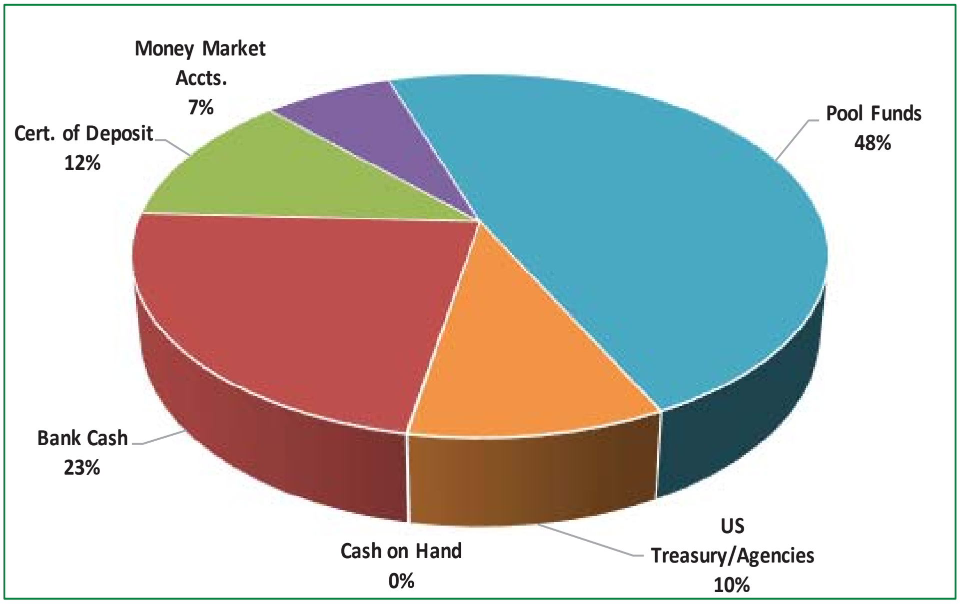
Grand Traverse County Treasurer
2nd Quarter 2019 Investment Report

All Data as of 6/30/2019

Total Cash & Investments

Cash on Hand	12,797.50
Bank Cash	6,941,515.15
Cert. of Deposit	3,605,066.93
Money Market Accts.	2,164,275.69
Pool Funds	14,447,409.34
US Treasury/Agencies	3,030,000.00
Total	**30,201,064.61**

Diversification



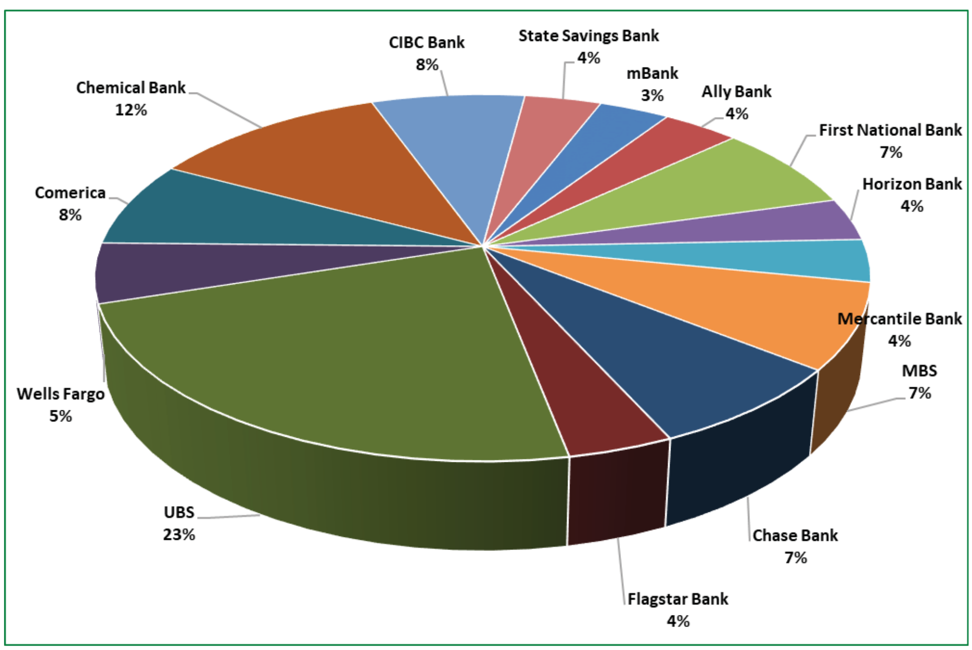
Portfolio Maturity Aging

1-90 days	24,134,233.38
91-180 days	1,168,531.52
181-365 days	768,299.71
1-2 years	1,880,000.00
2+ years	2,250,000.00
Total	**30,201,064.61**

Distribution by Institution

Ally Bank	250,000.00
Cash On Hand	12,797.50
Chase Bank	501,359.37
Chemical Bank	775,098.21
CIBC Bank	500,000.00
Class	13,936,172.79
Comerica	500,000.00
Fifth Third Bank	5,626,493.08
First Community Bank	250,003.53
First National Bank	500,000.00
Flagstar Bank	1,278,737.91
Honor State Bank	25,748.97
Horizon Bank	250,000.00
Huntington Bank	780,645.18
mBank	230,000.00
MBS	500,000.00
MILAF	511,236.55
Mercantile Bank	250,000.00
PNC Bank	9,141.01
State Savings Bank	250,000.00
T.C. State Bank	1,383,630.51
UBS	1,530,000.00
Wells Fargo	350,000.00
Total	**30,201,064.61**

Investment Portfolio



GRAND TRAVERSE COUNTY DEPARTMENT OF HEALTH AND HUMAN SERVICES
BOARD MEETING MINUTES
May 29, 2019

PRESENT: Ralph Soffredine, Chair
Rodetta Harrand, Vice-Chair
Gordie LaPointe, County Commissioner
Kristine Lagios, DHHS Director
John Rizzo, Member

ABSENT: None

GUESTS: None

The regular meeting of the Grand Traverse County Department of Human Services was **called to order at 1:30 PM** by Chair Soffredine in the First Floor Conference Room, Traverse City State Office Building, 701 South Elmwood Avenue, Traverse City, Michigan.

PUBLIC COMMENT: Commissioner LaPointe provided an update from the Board of Commissioners. He recently visited Sobriety Court and was very impressed with the system and Judges. He would like to see the pension issue resolved so the county can focus on other items. Mary Marois was reappointed to the Northern Lakes Community Mental Health Board. The 2% revenue from the Tribe is being given to worthy causes. The board submitted 6 different grants representing various community organizations.

REVIEW AND FILE:

A. **Green Book** – Assistance Data – March 2019
B. **Trend Report** – Fiscal Years 2017, 2018, 2019

Motion to accept the March 2019 Green Book and Trend Report made by Rizzo, seconded by Harrand. Motion carried.

APPROVAL OF AGENDA – Motion to approve the agenda with the addition of UCL Update after Financials made by Harrand, seconded by Rizzo. Motion carried.

APPROVAL OF MINUTES - The minutes from the April 23, 2019 meeting were reviewed. Motion to approve the minutes as presented made by Harrand, seconded by Rizzo. Motion carried.

FINANCIAL

A. **Financial Report for April 2019**
   - The Financial Report for April 2019 was reviewed. Motion to accept the April 2019 Financial Report made by Rizzo, seconded by Harrand. Motion carried.

NEW BUSINESS

A. UCL Update

- Overdue applications are down to just over 4%. We are working on updates to the system to improve the process. A team came in last week to talk with staff about suggestions and issues with the computer systems, with the intent to improve as much as possible.

B. Personnel Updates

- There has been discussion with Cory at the Pavilions about hiring a position to work with the Pavilions and the PACE program. This is moving forward.

C. Director Updates

- We are in the process of planning our annual staff picnic in conjunction with Cindy Ooley's retirement in July.
- The Foster Care Learning Collaborative was held this morning. Healthcare for children in foster care was discussed.

It is noted that Chair Soffredine left at 2:00 PM.

D. FY 20 Budget

- The Board budget process for FY20 will begin soon. The Board will need to determine how much money is needed for FY20.

E. Christmas Program

- The DHHS Office is requesting $5,000 for the holiday program for families in the community. This would also go towards Operation Good Cheer. Rodetta would like to table this for the month. She would like to know more about the money to be spent. Specifically, the amount of money spent last year and how it is divided up.

F. Camperships

- The DHHS Office is requesting $5,000 for camperships. Camperships are approximately $500 each, so this would service approximately 10 children. Harrand wants a report back showing specifics on money spent.
  Motion to approve $5,000 out of Projects fund for camperships for 2019 made by Harrand, seconded by Rizzo. Motion carried.

G. Gas Cards – Community Need

- The DHHS Office is requesting $500 for gas cards for community need.
  Motion to approve $500 for gas cards for community need out of Projects fund made by Rizzo, seconded by Harrand. Motion carried.

PUBLIC COMMENT: Commissioner LaPointe inquired about funding sources for each county and how it works with UCL. The Board wants to ensure that clients in Grand Traverse County are being supported by GT DHHS Board funds.

NEXT BOARD MEETING – June 25, 2019

ADJOURNMENT – The meeting was adjourned at 2:31 PM.

Ralph Soffredine, Chair

Kristine Lagios, Director

Date: 6/25/19

✓ Approved

Corrected and Approved

GRAND TRAVERSE COUNTY DEPARTMENT OF HEALTH AND HUMAN SERVICES
BOARD MEETING MINUTES
June 25, 2019

PRESENT: Ralph Soffredine, Chair
Rodetta Harrand, Vice-Chair
John Rizzo, Member
Kristine Lagios, DHHS Director
Gordie LaPointe, County Commissioner

ABSENT: None

GUESTS: Joe Bagby, Community Resource Coordinator

The regular meeting of the Grand Traverse County Department of Human Services was **called to order at 9:04 AM** by Chair Soffredine in the First Floor Conference Room, Traverse City State Office Building, 701 South Elmwood Avenue, Traverse City, Michigan.

PUBLIC COMMENT: Commissioner LaPointe noted the importance of the county's financial health. The county has been forgoing about $600,000 per year to the city due to a DDA/TIFF. There has been discussion on extending TIFF 97 beyond the original 30-year agreement.

REVIEW AND FILE:

A. **Green Book** – Assistance Data – April 2019
B. **Trend Report** – Fiscal Years 2017, 2018, 2019

Motion to accept the April 2019 Green Book and Trend Report made by Rizzo, seconded by Harrand. Motion carried.

APPROVAL OF AGENDA – Motion to approve the agenda as presented made by Harrand, seconded by Rizzo. Motion carried.

APPROVAL OF MINUTES - The minutes from the May 29, 2019 meeting were reviewed. Motion to approve the minutes as presented made by Rizzo, seconded by Harrand. Motion carried.

FINANCIAL

A. **Financial Report for May 2019**
   - The Financial Report for May 2019 was reviewed. The budget preparation process was discussed. Ralph would like to see the same amount requested again. Motion to accept the May 2019 Financial Report made by Rizzo, seconded by Harrand. Motion carried.

Rodetta asked Kris to explain the partnership with Corey at the medical care facility. Kris indicated there is a contract with the facility to provide a caseworker. The medical care facility provides half of the salary and DHHS provides the rest. They will work on medical care cases and the PACE program.

NEW BUSINESS

A. Personnel Updates

- We have some Assistance Payments workers on leave and have been interviewing to form a pool of qualified applicants.
- Interviews have been completed for the Child Welfare Program Manager position. We are in the process of checking references.

B. Director Updates

- There was a UCL update release on 6/24/19.
- The UCL backlog is currently at 7%.

Ralph asked about the APS program and if it is controlled locally. Kris advised that staff are under our local allocations, but the program is through the BSC (Business Service Center). Ralph would like the supervisor of APS to come speak about their program, in light of the recent newspaper article.

- CPS/FC attended mandatory training on relative assessments last week. There will be another session in July.
- We have the SCP (Supervisory Control Protocol) occurring and being monitored.

C. Annual Staff Training – July 10th

- Our annual staff training will include a staff meeting, team building exercise, lunch, and laughter therapist presentation. Requesting $750.00 from the board to help cover expenses.

Motion to approve $750.00 for staff training on July 10th made by Rizzo, supported by Harrand. Motion carried.

OLD BUSINESS

A. Christmas Program

- Joe Bagby, Community Resource Coordinator, provided the Board with an overview on the Christmas program. Each year we try to support Christmas giving in the community. Salvation Army is the primary giving entity. We have provided gift cards to Salvation Army in the past. Last year the Board gave $2,500.00. To qualify for the program, families must be 150% of federal poverty limit, a Grand Traverse County resident, prove income, and have children 0-17 years old. Families need to register in advance, provide required proofs, and come in on distribution day.

Operation Good Cheer is a program for foster care children and run by Child and Family Services.

Motion to allocate $5,000.00 to the Christmas program made by Rizzo, was not supported.

Motion to allocate $3,000.00 to the Christmas program by Harrand, supported by Rizzo. Motion carried.

With regards to services children, Rodetta would like some specifics for a new proposal for need regarding holiday giving.

PUBLIC COMMENT: None

NEXT BOARD MEETING – July 23, 2019

ADJOURNMENT – The meeting was adjourned at 10:26 AM.

Ralph Soffredine

Ralph Soffredine, Chair

Kristine Lagios, Director

Date: 7/23/19

✓ Approved

____________ Corrected and Approved

Employee Recognition: Making a Difference in Grand Traverse County

Employees are invited to attend the Making a Difference quarterly reception Friday, July 26, at 10:30 a.m. in the Governmental Center Cafeteria, lower level.

The reception will recognize all employees who were nominated for Making a Difference and all employees who celebrated a milestone service anniversary or were new to the County during 2nd quarter.

The reception includes time to mingle/network, a presentation, food, tokens of appreciation to those who have made a difference, and gifts to those celebrating service anniversaries.

Employees celebrating milestone service anniversaries:

Celebrating 5 years:	Mike Rohn, DPW Ryan Colley, Sheriff's Office Laura Laisure, Health Department
Celebrating 10 years:	Josh Wolf, Sheriff's Office Cindy Kott, Commission on Aging
Celebrating 15 years:	Jason Roelofs,Sheriff's Office Jim Domagalski, Central Dispatch
Celebrating 20 years:	Kyle Egelski, Sheriff's Office
Celebrating 30 years:	Michelle Folkersma, Sheriff's Office

Employees celebrating milestone anniversaries may select from an assortment of County logo wear from Bay Supply, a Downtown gift certificate, or a Shell gas card to use at any Shell station/convenience store and will be presented with their selection at the reception.

Making a Difference nominees:

Jean Mauk, **Environmental Health,** for receiving a letter from a grateful citizen for her customer service, politeness, helpfulness, and knowledge in helping the citizen navigate the permit process for new construction. Below is a message that Nate Alger received from the grateful citizen:

Good afternoon Nate and Chris,
On personal business, I recently had the pleasure of working with a County employee at the Soil and Erosion Department on LaFranier. Her name is Jean, but I do not have her last name. Jean was polite, helpful, knowledgeable, and customer service focused. It is not uncommon to hear stories of frustration when inexperienced people, like myself, are trying to navigate the permit process for new construction. Jean was able to guide me through the process and made it simple. So happy to have employees like Jean working for our County!
Best regards,
Robert

Leslie Maher, Environmental Health, for juggling all the clerical necessities for various programs exceptionally well, conducting quality assurance, and providing excellent customer service.

Kelley Plambeck, Sheriff's Office/Corrections Division, for always helping others with tasks and remembering fellow employees birthdays, making cakes or other items for them.

Veronica Wilson, MSU Extension, for stepping in as Interim 4-H Coordinator to ensure that everything continued to run smoothly during the 2 month search process for a permanent replacement. All of the work was graciously done on top of her full time position.

Each nominee will receive a token of appreciation with the winner announced at the reception. Join us to find out who will win!

If you have witnessed an employee do something exceptional, please make a nomination online or by sending an email to employeerecognitionteam@grandtraverse.org.

Last Quarter's Winner:
Amanda Seguin, Health Department, for taking extra time and care to deliver unexpected news to a client in a compassionate and caring manner, giving them her full undivided attention.

Mark Your Calendars:

Next Reception:
October 25, 2019 at 10:30 a.m.

3rd Quarter Nomination Deadline:
September 30, 2019

Action Request

Meeting Date:	August 7, 2019
Department:	County Clerk
Submitted By:	Bonnie Scheele
Contact E-Mail:	bscheele@grandtraverse.org
Contact Telephone:	231.922.4760
Agenda Item Title:	Jury Board Appointment
Estimated Time: (in minutes)	
Laptop Presentation:	○ Yes ◉ No

Summary of Request:

The Jury Board Members are appointed by the County Board of Commissioners on the recommendation of the Circuit Court Judges per MCL 600.1301. Mary Orth's term on the Jury Board expired April 30, 2019. I informed our Circuit Court Judges of the vacancy and they have sent a letter of recommendation for Mrs. Orth's reappointment.

Suggested Motion:

Reappoint Mary Orth to the Grand Traverse County Jury Board for a six year term from May 1, 2019 to April 30, 2025.

Financial Information:

Total Cost:		General Fund Cost:		Included in budget:	○ Yes ○ No

If not included in budget, recommended funding source:

This section for Finance Director, Human Resources Director, Civil Counsel, and Administration USE ONLY:

Reviews:	Signature	Date
Finance Director		
Human Resources Director		
Civil Counsel		

Administration: ☐ Recommended Date:

Miscellaneous:

Attachments:

Attachment Titles:

Letter from Circuit Court Judge Power

Revised: 9-2016

THOMAS G. POWER
KEVIN A. ELSEHEIMER
CIRCUIT JUDGES

State of Michigan

Thirteenth Judicial Circuit
328 WASHINGTON STREET, SUITE 300
TRAVERSE CITY, MICHIGAN 49684
(231) 922-4701
c13court@grandtraverse.org
www.13thcircuitcourt.org

COUNTIES
ANTRIM
GRAND TRAVERSE
LEELANAU

TERI QUINN
Court Administrator

Grand Traverse County
Board of Commissioners
400 Boardman Ave. Ste. 305
Traverse City, MI 49684

July 19, 2019

Re: Jury Board – Mary Orth

Dear Chairman Hentschel:

County Clerk Bonnie Scheele has advised us that Mary Orth's time on the Jury Board expired in April. She recommends Ms. Orth's reappointment to the Jury Board for an additional six year term. Judge Elsenheimer and I are pleased to support the Clerk's recommendation. Ms. Orth has been a jury board member for a number of years and has done a fine job.

Sincerely,

Thomas G. Power
Circuit Court Judge

Cc: Bonnie Scheele, County Clerk
Nate Alger, County Administrator

<u>R E S O L U T I O N</u>

XX-2019

Appointment of Jury Board Member

WHEREAS, the Grand Traverse County Board of Commissioners met in regular session on August 7, 2019, and reviewed request to approve the recommendation for appointment to the Jury Board; and,

WHEREAS, Jury Board appointments are made by the Board of Commissioners based on a recommendation by the Circuit Court Judges; and,

WHEREAS, A letter was received by the County Clerk on July 19, 2019 with a recommendation from the Circuit Court Judges to nominate Mary Orth to the Grand Traverse County Jury Board for the six-year term, May 1, 2019 through April 30, 2025; and,

NOW, THEREFORE, BE IT RESOLVED BY THIS BOARD OF COMMISSIONERS, TO approve the reappointment of Mary Orth to the Grand Traverse County Jury Board for the six-year term, May 1, 2019 through April 30, 2025.

APPROVED: August 7, 2019

Action Request

Meeting Date:	8/7/2019
Department:	Health Department
Submitted By:	Wendy Hirschenberger
Contact E-Mail:	whirsch@gtchd.org
Contact Telephone:	231-995-6100
Agenda Item Title:	Healthy Futures Services Agreement - Amendment #14 - Renewal
Estimated Time: (in minutes)	0
Laptop Presentation:	

Summary of Request:

Renewal of the Healthy Futures Services Agreement - Amendment #14 between Munson Medical Center and the Grand Traverse County Health Department. This amendment provides for an extension of the previous agreement for the Health Department to offer continued Healthy Futures Registered Nurse Care Coordination services to moms and newborns of Grand Traverse County. Healthy Futures is a universal postpartum home visiting program staffed with public health nurse case managers. The program is a partnership of area health care providers, health departments, and Munson Healthcare, dating back to 1995 when a Community Health Assessment identified access to healthcare as a major issue for the region; specifically the population of families with children from conception to age two. At that time, Healthy Futures launched to improve the health status outcomes of pregnant women and all babies born at Munson Medical Center and partner hospitals by ensuring access to primary and preventative health services. Community Health Assessments since this time have consistently identified access to care for this population as a concern across our region. Healthy Futures programming specifically targets improving outcomes such as breastfeeding, immunization rates, and access to care. As a gateway program for moms and babies, enrolled families link to supportive services such as WIC (Women, Infants, and Children), MIHP (Maternal Infant Health Program), mental health services, smoking cessation, childbirth education, parenting education, Early On, and CSHCS (Children's Special Health Care Services). In exchange for the Health Department performing the nursing care coordination services, Munson Medical Center assists with financial support in the amount of $30,000. This amount is the same as fiscal year 2018-2019. In the amendment, the only change is the term of the agreement, which is July 1, 2019 through June 30, 2020.

Suggested Motion:

Approve the renewal of the Healthy Futures Services Agreement - Amendment #14 for $30,000 with Munson Medical Center for the Health Department providing nurse care coordination services for the period of July 1, 2019 through June 30, 2020.

Financial Information:

Total Cost:	$0.00	General Fund Cost:	$0.00	Included in budget:	Yes

If not included in budget, recommended funding source:

This section for Finance Director, Human Resources Director, Civil Counsel, and Administration USE ONLY:

Reviews:	Signature	Date
Finance Director		
Human Resources Director		
Civil Counsel		

Administration: Recommended Date:

Miscellaneous:

Attachments:

Attachment Titles: Healthy Futures Services Agreement (Fourteenth Amendment/Renewal)

(revised 9-2016)

HEALTHY FUTURES SERVICES AGREEMENT
(FOURTEENTH AMENDMENT/RENEWAL)

THIS AGREEMENT is entered into effective July 1, 2019, by and between **MUNSON MEDICAL CENTER**, a Michigan nonprofit corporation, of 1105 Sixth Street, Traverse City, Michigan 49684 (the "Hospital"), and the **GRAND TRAVERSE COUNTY HEALTH DEPARTMENT**, a Michigan local public health department, of 2600 LaFranier Road, Suite A, Traverse City, Michigan 49686 (the "Health Department").

RECITALS:

1. The Hospital and the Health Department entered into an Agreement for a term of one year dated effective July 1, 2005, a First Amendment/Renewal dated effective July 1, 2006, a Second Amendment/Renewal dated effective July 1, 2007, a Third Amendment/Renewal dated effective July 1, 2008, a Fourth Amendment/Renewal dated effective July 1, 2009, a Fifth Amendment/Renewal dated effective July 1, 2010, a Sixth Amendment/Renewal dated effective July 1, 2011, a Seventh Amendment/Renewal dated effective July 1, 2012, an Eighth Amendment/Renewal dated effective July 1, 2013, a Ninth Amendment/Renewal dated effective July 1, 2014, a Tenth Amendment/Renewal dated effective July 1, 2015, an Eleventh Amendment/Renewal effective July 1, 2016, a Twelfth Amendment/Renewal effective July 1, 2017, and a Thirteenth Amendment/Renewal effective July 1, 2018 (collectively, the "Agreement"), a copy of which is attached hereto as Exhibit A and incorporated herein by reference.

2. Paragraph 12 of the Agreement provides for modification and changes only by a written agreement executed by the parties.

3. The Hospital and the Health Department desire to renew and amend the Agreement. All capitalized terms used but not defined herein are as defined in the Agreement.

TERMS:

NOW, THEREFORE, in consideration of the mutual promises set forth below and other good and valuable consideration the receipt and sufficiency of which are hereby acknowledged, the parties agree to amend the Agreement to provide as follows:

A. **Paragraph 5 - Term**. The following sentence is added to Paragraph 5 of the Agreement:

The Agreement shall continue in effect July 1, 2019 through June 30, 2020.

B. All other terms and conditions of the Agreement shall remain in full force and effect as written.

[*Remainder of Page Intentionally Blank.*]

IN WITNESS WHEREOF, the parties have executed this Agreement (Thirteenth Amendment / Renewal) on the dates set opposite each of their signatures, below.

	MUNSON MEDICAL CENTER
Dated: ____________________, 2019	By: ____ Derk Pronger COO and Interim President
Dated:____________________, 2019	**GRAND TRAVERSE COUNTY HEALTH DEPARTMENT**
	By: ____ Chair, Grand Traverse County Board of Commissioners

2005041
iC 264604

Exhibit

A

HEALTHY FUTURES SERVICES AGREEMENT
(THIRTEENTH AMENDMENT/RENEWAL)

THIS AGREEMENT is entered into effective July 1, 2018, by and between **MUNSON MEDICAL CENTER**, a Michigan nonprofit corporation, of 1105 Sixth Street, Traverse City, Michigan 49684 (the "Hospital"), and the **GRAND TRAVERSE COUNTY HEALTH DEPARTMENT**, a Michigan local public health department, of 2600 LaFranier Road, Suite A, Traverse City, Michigan 49686 (the "Health Department").

RECITALS:

1. The Hospital and the Health Department entered into an Agreement for a term of one year dated effective July 1, 2005, a First Amendment/Renewal dated effective July 1, 2006, a Second Amendment/Renewal dated effective July 1, 2007, a Third Amendment/Renewal dated effective July 1, 2008, a Fourth Amendment/Renewal dated effective July 1, 2009, a Fifth Amendment/Renewal dated effective July 1, 2010, a Sixth Amendment/Renewal dated effective July 1, 2011, a Seventh Amendment/Renewal dated effective July 1, 2012, an Eighth Amendment/Renewal dated effective July 1, 2013, a Ninth Amendment/Renewal dated effective July 1, 2014, a Tenth Amendment/Renewal dated effective July 1, 2015, an Eleventh Amendment/Renewal effective July 1, 2016, and a Twelfth Amendment/Renewal effective July 1, 2017, (collectively, the "Agreement"), a copy of which is attached hereto as Exhibit A and incorporated herein by reference.

2. Paragraph 12 of the Agreement provides for modification and changes only by a written agreement executed by the parties.

3. The Hospital and the Health Department desire to renew and amend the Agreement. All capitalized terms used but not defined herein are as defined in the Agreement.

TERMS:

NOW, THEREFORE, in consideration of the mutual promises set forth below and other good and valuable consideration the receipt and sufficiency of which are hereby acknowledged, the parties agree to amend the Agreement to provide as follows:

A. **Paragraph 5 - Term**. The following sentence is added to Paragraph 5 of the Agreement:

The Agreement shall continue in effect July 1, 2018 through June 30, 2019.

B. All other terms and conditions of the Agreement shall remain in full force and effect as written.

[Remainder of Page Intentionally Blank.]

IN WITNESS WHEREOF, the parties have executed this Agreement (Thirteenth Amendment / Renewal) on the dates set opposite each of their signatures, below.

MUNSON MEDICAL CENTER

Dated: 8-31, 2018

By: ______________________
Alfred E. Pilong, Jr.
Its President

Dated: 8/16, 2018

GRAND TRAVERSE COUNTY HEALTH DEPARTMENT

By: Carol J. Crawford
Chair, Grand Traverse County Board of Commissioners

2005041
iC 264604

HEALTHY FUTURES SERVICES AGREEMENT
(TWELTH AMENDMENT/RENEWAL)

THIS AGREEMENT is entered into effective July 1, 2017, by and between **MUNSON MEDICAL CENTER**, a Michigan nonprofit corporation, of 1105 Sixth Street, Traverse City, Michigan 49684 (the "Hospital"), and the **GRAND TRAVERSE COUNTY HEALTH DEPARTMENT**, a Michigan local public health department, of 2600 LaFranier Road, Suite A, Traverse City, Michigan 49686 (the "Health Department").

RECITALS:

1. The Hospital and the Health Department entered into an Agreement for a term of one year dated effective July 1, 2005, a First Amendment/Renewal dated effective July 1, 2006, a Second Amendment/Renewal dated effective July 1, 2007, a Third Amendment/Renewal dated effective July 1, 2008, a Fourth Amendment/Renewal dated effective July 1, 2009, a Fifth Amendment/Renewal dated effective July 1, 2010, a Sixth Amendment/Renewal dated effective July 1, 2011, a Seventh Amendment/Renewal dated effective July 1, 2012, an Eighth Amendment/Renewal dated effective July 1, 2013, a Ninth Amendment/Renewal dated effective July 1, 2014, a Tenth Amendment/Renewal dated effective July 1, 2015, and an Eleventh Amendment/Renewal effective July 1, 2016 (collectively, the "Agreement"), a copy of which is attached hereto as Exhibit A and incorporated herein by reference.

2. Paragraph 12 of the Agreement provides for modification and changes only by a written agreement executed by the parties.

3. The Hospital and the Health Department desire to renew and amend the Agreement. All capitalized terms used but not defined herein are as defined in the Agreement.

TERMS:

NOW, THEREFORE, in consideration of the mutual promises set forth below and other good and valuable consideration the receipt and sufficiency of which are hereby acknowledged, the parties agree to amend the Agreement to provide as follows:

A. **Paragraph 1- Purpose**. This paragraph is deleted in its entirety and replaced with the following

The purpose of this Agreement is to establish an arrangement whereby the Health Department is able to offer continued Healthy Futures RN Care Coordination services to the citizens of Grand Traverse County, Michigan in accordance with the current program model. In exchange for performing the duties outlined in Paragraph 2, below, and meeting the Quality Metric, as hereinafter defined, Munson will assist with the continuation of this program by providing financial support in the amount Thirty Thousand and No/100 Dollars ($30,000.00). The Quality Metric shall be defined as achievement of *reporting all attempted contacts for the non-Medicaid families to the Healthy Futures program manager on an annual basis.*

B. **<u>Paragraph 3- Duties of Hospital</u>**. This paragraph is deleted in its entirety.

C. **<u>Paragraph 5 - Term</u>**. The following sentence is added to Paragraph 5 of the Agreement:

The Agreement shall continue in effect July 1, 2017 through June 30, 2018.

C. All other terms and conditions of the Agreement shall remain in full force and effect as written.

[*Remainder of Page Intentionally Blank.*]

IN WITNESS WHEREOF, the parties have executed this Agreement (Twelfth Amendment / Renewal) on the dates set opposite each of their signatures, below.

		MUNSON MEDICAL CENTER
Dated: 8/17, 2017	By:	Alfred E. Pilong, Jr. Its President
Dated: 8-4, 2017		**GRAND TRAVERSE COUNTY HEALTH DEPARTMENT**
	By:	Carol J. Crawford Chair, Grand Traverse County Board of Commissioners

2005041/Amendment Renewal effective 7.1.17 to MMC – GTCHD Healthy Futures Services Agreement

R E S O L U T I O N

XX-2019

Healthy Futures Amendment #14

WHEREAS, the Grand Traverse County Board of Commissioners met in regular session on August 7, 2019, and reviewed request from the Health Officer to approve renewal of the contract agreement with Munson Medical Center to offer Healthy Futures RN Care Coordination services to citizens of Grand Traverse County; and,

WHEREAS, this agreement requires the provision of approximately .5 FTE Public Health Nurse with Munson providing financial support for 50% of the cost not to exceed $30,000; and,

WHEREAS, the terms of this agreement are for the period of July 1, 2019 through June 30, 2020; and,

NOW, THEREFORE, BE IT RESOLVED BY THIS BOARD OF COMMISSIONERS THAT Grand Traverse County approve and authorize the chairman to sign agreement with Munson Medical Center for Healthy Futures Services for the period July 1, 2019 through June 30, 2020.

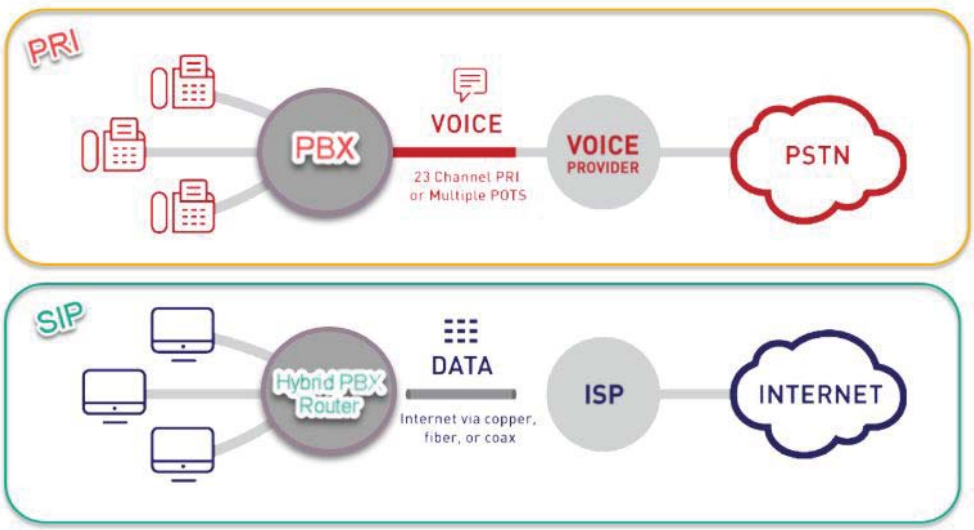
APPROVED**: August 7, 2019**

Meeting Date:	August 7, 2019		
Department:	Information Technology	**Submitted By:**	Ming Mays
Contract Email:	mmays@grandtraverse.org	**Contract Telephone:**	231.922.4787
Agenda Item Title:	Phone Local/Long Distance Service Contract		
Estimated Time:	5 mins.	**Laptop Presentation:**	Yes ☐ No ■

Summary of Request:

The County has received three proposals to update SIP trunking connection and replace currently PRI circuits that are used to route local and long distance calls in and out of the county phone system. There are currently four PRI trunks that service all five county sites (Boardman, Health Services/Public Services, Law Enforcement, Civic Center, Front Street) including three IP phone complexes and trunks. The current AT&T PRI contract annual cost is $38,173.84 and will expire on August 26, 2019. The recommendation is to award the SIP trunking contract to AT&T for a two year term at $21,982.35/year. The savings will be at $16,191.49 per contract year.

Price/Service Comparison	Current AT&T (PRI)	AT&T (SIP) 2Yrs.	Charter (SIP) 3Yrs.	Peninsula Fiber Network (SIP)5Yrs.
Annual Cost plus Installation	$38,173.84	$ 21,982.35	$16,822.35	$ 25,977.84
Local Calling	Unlimited	Unlimited	Unlimited	Unlimited
Long Distance Calling (Average Monthly LD 14,134 minutes & Annual LD 169,608 minutes)	0.031/min	27,600 Mins included Per monthly(Overage rate 0.03/min)	20,000 Mins included Per monthly (Overage rate 0.03/min)	0.031/min



Suggested Motion:

Request approval to the AT&T SIP contract $21,982.35 for two year term.

Financial Information:

Total Costs: $21,982.35	**General Fund Cost:** No	**Included in budget:**	Yes ■ No ☐
If not included in the budget, recommended funding sources:			
This section for Finance Director, Human Resources Director, Civil Counsel and Administration USE ONLY:			
Review:	**Signature**	**Date**	
Finance Director			
Human Resources Director			
Civil Counsel			
Administration: Recommended: Yes No			
Miscellaneous:			
Attachments: PRI vs. SIP			

(revised 9-2016)

PRI vs. SIP

CATEGORY	PRI	SIP
Abbreviation	Primary Rate Interface	Session Initiation Protocol
Technology / Connection	PRI (Primary Rate Interface) is a voice technology that has been widely-used since the 1980s. It is an interface standard used on an ISDN (Integrated Services Digital Network) to deliver multiple lines of voice and data into a business's existing PBX via one physical line, called a circuit. PRI is a high-capacity service carried on T1 trunk lines between telco central offices and your location. Most businesses have their ISDN PRI circuits in the form of T1 or fractional T1 lines. A T1 line carries voice and data via 24 digital channels. PRI is considered "old-school" telephony. It is physical hardware and also requires servicing from a telco for deploying, upgrading and troubleshooting.	SIP is a way to deliver voice via the Internet. SIP is a telephony networking protocol (much like other network protocols such as HTTP and SMTP), therefore it's a network technology rather than a telephone technology like PRI. SIP trunks are virtual; they don't require additional hardware to deploy. A business can use SIP for voice without need for an existing PBX since many SIP providers offer hosted PBX. As with PRI, SIP can deliver multiple voice lines to a single organization.
Continuity	Complicated and costly affair when call rerouting is required during disaster at location.	Allows for automatic call rerouting to defined locations as part of disaster recovery plan.
Cost	Currently we are paying per circuit. Our annual fee is at $ 38,173.84.	All three proposals are lower than the current PRI circuits and the saving range from $12,196.00 to $21,351.82.

R E S O L U T I O N

XX-2019

IT – Phone Local/Long Distance Service Contract

WHEREAS, the Grand Traverse County Board of Commissioners met in regular session on August 7, 2019, and reviewed request from the Director of Information Technology to approve contract agreement with AT&T to update SIP trunking connection and replace currently PRI circuits that are used to route local and long distance calls in and out of the County phone systems, and,

WHEREAS, there are currently four PRI trunks that service all five county sites (Boardman, Health Services/Public Services, Law Enforcement, Civic Center and Front Street) including three IP phone complexes and trunks for which the contract cost of $38,173.84, will expire on August 26, 2019; and,

WHEREAS, The recommendation is to switch to a 2-year SIP trunking contract at a cost of $21,982.35.

NOW, THEREFORE, BE IT RESOLVED BY THIS BOARD OF COMMISSIONERS THAT Grand Traverse County approve a two year SIP contract with AT&T in the amount of $21,982.35 through August of 2021.

BE IT FURTHER RESOLVED THAT, the Board of Commissioners authorizes the Board Chair or County Administrator to effectuate the necessary documents to implement the Board authorized action

APPROVED**: August 7, 2019**

Action Request

Meeting Date:	August 7, 2019		
Department:	Commission on Aging	Submitted By:	Cindy Kienlen
Contact E-Mail:	ckienlen@grandtraverse.org	Contact Telephone:	995-6201
Agenda Item Title:	Approval of contracts with Cherry One Transportation, LLC and Ride on Taxi, LLC		
Estimated Time:	(in minutes)	Laptop Presentation:	○ Yes ⦿ No

Summary of Request:

Contracts with newly formed Cherry One Transportation, LLC and Ride On Taxi, LLC that allows them to accept COA cab vouchers purchased by our clients on a sliding scale. The taxi companies bill us on a monthly basis when they submit the vouchers for payment.

Suggested Motion:

To approve agreements between the COA and the two newly formed companies Cherry One Transportation, LLC and Ride On Taxi, LLC.

Financial Information:

Total Cost:	$48,000 inclusive	General Fund Cost:	0	Included in budget:	⦿ Yes ○ No

If not included in budget, recommended funding source:

$48,000 includes all cab transportation

This section for Finance Director, Human Resources Director, Civil Counsel, and Administration USE ONLY:

Reviews:	Signature	Date
Finance Director		
Human Resources Director		
Civil Counsel		

Administration: ☐ Recommended Date:

Miscellaneous:

Attachments:

Attachment Titles:

Revised: 9-2016

GRAND TRAVERSE COUNTY
COMMISSION
On AGING
Caring for those who cared for you.

520 W. Front Street, Suite B
Traverse City, MI 49684
231-922-4688 Phone
231-929-1645 Fax

TRANSPORTATION SERVICES
VENDOR AGREEMENT

This vendor agreement is made between the Grand Traverse County Commission on Aging, 520 W. Front Street, Suite B, Traverse City MI 49684 ("GTCOA"), and the following home services vendor ("Vendor"):

David Werden
(Name of Individual)

PO BOX 4421

TRAVERSE CITY MI 49685
(Address of Individual)

Cherry One Transportation LLC
(Business Name)

152 EAST FRONT STREET #49

TRAVERSE CITY, MI 49684
(Business Address)

The parties agree as follows:

1. Vendor Responsibilities.

   a. Vendor agrees to be included in a brochure listing vendors available to perform transportation for persons seeking such services through the GTCOA.

   b. Vendor agrees that it may not act as both vendor and customer and that GTCOA shall not be responsible for asking for any payment where vendor acts as its own customer.

   c. Vendor shall submit a W-9 (request for taxpayer identification number and certification) to GTCOA prior to submitting any coupon for payment.

d. Vendor agrees to provide at any time any and all of the following records if requested by GTCOA:

- Proof of liability and automobile insurance.
- Proof of any necessary driver or chauffeur license(s).
- Secretary of State driving history for all employees who may perform transportation services

e. Vendor agrees, at its own expense, to protect, defend, indemnify and hold harmless Grand Traverse County, its elected and appointed officers, employees, volunteers and agents from any and all damages, costs and expenses they may incur as a result of any activities of the Vendor, its officers, employees, or agents that may arise out of this Agreement or services rendered to participants in the Transportation Coupon Program.

f. Independent Owner/Operator. Vendor and its employees are neither employees nor contractors of Grand Traverse County. Liability insurance shall be the responsibility of the vendor.

g. Vendor understands that being included in the GTCOA pool of transportation providers qualified to accept coupons does not guarantee that Vendor will be called upon to provide this service to GTCOA clients or that vendor will receive any amount of funds as a result of this Agreement.

h. Vendor shall notify GTCOA immediately, if for any reason, it will be unable to continue to provide services.

2. County Responsibilities.

GTCOA shall pay to vendor $5 for each coupon signed by a GTCOA customer for transportation services.

3. Payment.

All coupons shall be paid at the time of receipt.

Vendor shall provide all coupons to GTCOA no later than the second Tuesday in January of the year following that in which services are rendered. GTCOA is not responsible for payment of coupons submitted after that date.

4. Term. The term of this Agreement is from
____6/25/2019_________________through ___6/25/2022__________, unless terminated in accordance with the terms of this agreement.

5. Termination. This agreement may be terminated by either party without cause upon giving proper notice to the non-terminating party at least 30 days prior to the termination date. This agreement shall be subject to immediate termination if either party breaches any of the conditions provided in sections 1 and 2 of this agreement.

6. Notices. All notices shall be made to the other party in writing, by first class mail, and to the following address:

If to County: Grand Traverse County Commission on Aging
520 W. Front Street, Suite B
Traverse City, MI 49684

If to Vendor: DAVID WERDEN
Vendor Name
Cherry One Transportation LLC DBA DAVID WERDEN
Vendor Business Name
152 EAST FRONT STREET #49
TRAVERSE CITY MI. 49684
Vendor Business Address

7. Effective Date. This agreement is effective upon execution by both parties.

The parties have executed this agreement on the dates below.

For Grand Traverse County Commission on Aging:

By: ______________________________ Date:________________
Chairman, Grand Traverse County
Board of Commissioners

For Vendor:

Name: DAVID WERDEN CHERRY ONE TRANSPORTATION LLC

Title: PRESIDENT

By: DB Werden Date: JULY 3RD, 2019

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GRAND TRAVERSE COUNTY
COMMISSION
On AGING
Caring for those who cared for you.

520 W. Front Street, Suite B
Traverse City, MI 49684
231-922-4688 Phone
231-929-1645 Fax

TRANSPORTATION SERVICES
VENDOR AGREEMENT

This vendor agreement is made between the Grand Traverse County Commission on Aging, 520 W. Front Street, Suite B, Traverse City MI 49684 ("GTCOA"), and the following home services vendor ("Vendor"):

Robert C. Bush
(Name of Individual)

882 Crestwood Lane, Traversecity, Mi 49686
(Address of Individual)

Ride on Taxi LLC
(Business Name)

882 Crestwood lane, Traversecity, Mi 49686
(Business Address)

The parties agree as follows:

1. Vendor Responsibilities.

   a. Vendor agrees to be included in a brochure listing vendors available to perform transportation for persons seeking such services through the GTCOA.
   b. Vendor agrees that it may not act as both vendor and customer and that GTCOA shall not be responsible for asking for any payment where vendor acts as its own customer.
   c. Vendor shall submit a W-9 (request for taxpayer identification number and certification) to GTCOA prior to submitting any coupon for payment.
   d.

Vendor agrees to provide at any time any and all of the following records if requested by GTCOA:

- Proof of liability and automobile insurance.
- Proof of any necessary driver or chauffeur license(s).
- Secretary of State driving history for all employees who may perform transportation services

e. Vendor agrees, at its own expense, to protect, defend, indemnify and hold harmless Grand Traverse County, its elected and appointed officers, employees, volunteers and agents from any and all damages, costs and expenses they may incur as a result of any activities of the Vendor, its officers, employees, or agents that may arise out of this Agreement or services rendered to participants in the Transportation Coupon Program.

f. Independent Owner/Operator. Vendor and its employees are neither employees nor contractors of Grand Traverse County. Liability insurance shall be the responsibility of the vendor.

g. Vendor understands that being included in the GTCOA pool of transportation providers qualified to accept coupons does not guarantee that Vendor will be called upon to provide this service to GTCOA clients or that vendor will receive any amount of funds as a result of this Agreement.

h. Vendor shall notify GTCOA immediately, if for any reason, it will be unable to continue to provide services.

2. County Responsibilities.

GTCOA shall pay to vendor $5 for each coupon signed by a GTCOA customer for transportation services.

3. Payment.

All coupons shall be paid at the time of receipt.

Vendor shall provide all coupons to GTCOA no later than the second Tuesday in January of the year following that in which services are rendered. GTCOA is not responsible for payment of coupons submitted after that date.

4. Term. The term of this Agreement is from __6/25/19__through __6/25/22__________, unless terminated in accordance with the terms of this agreement.

5. Termination. This agreement may be terminated by either party without cause upon giving proper notice to the non-terminating party at least 30 days prior to the termination date. This agreement shall be subject to immediate termination if either party breaches any of the conditions provided in sections 1 and 2 of this agreement.

6. Notices. All notices shall be made to the other party in writing, by first class mail, and to the following address:

If to County: Grand Traverse County Commission on Aging
520 W. Front Street, Suite B
Traverse City, MI 49684

If to Vendor: Robert C. Bush
Vendor Name

Ride on Taxi
Vendor Business Name

882 Crestwood Ln.
Traverse city, Mi. 49686
Vendor Business Address

7. Effective Date. This agreement is effective upon execution by both parties.

The parties have executed this agreement on the dates below.

For Grand Traverse County Commission on Aging:

By: ______________________________ Date: ______________
Chairman, Grand Traverse County
Board of Commissioners

For Vendor:

Name: Robert C. Bush

Title: owner

By: ______________________________ Date: 7/12/2019

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<u>R E S O L U T I O N</u>

XX-2019

Commission on Aging – Transportation Contracts

WHEREAS, the Grand Traverse County Board of Commissioners met in regular session on August 7, 2019, and review a recommendation from the Commission on Aging Director to approve contracts for transportation services with two local vendors, and,

WHEREAS, The Commission on Aging provides cab vouchers for transportation services for its clients; and,

WHEREAS, recently Cherry Capital Cab closed its doors and it is necessary to enter into agreements with 2 newly formed cab companies so they may be able to honor our vouchers and submit them for payment on a monthly basis; and,

WHEREAS, The new formed companies are Cherry One Transportation, LLC and Ride on Taxi, LLC, and Civil Counsel has reviewed the agreements.

NOW, THEREFORE, BE IT RESOLVED BY THIS BOARD OF COMMISSIONERS, THAT Grand Traverse County approve contracts with Cherry One Transportation, LLC and Ride on Taxi, LLC that allows them to accept COA cab vouchers.

BE IT FURTHER RESOLVED THAT, the Board of Commissioners authorizes the Board Chair or County Administrator to effectuate the necessary documents to implement the Board authorized action.

APPROVED: August 7, 2019

Action Request

Meeting Date:	8/7/2019		
Department:	Central Dispatch/911	Submitted By:	Jason Torrey
Contact E-Mail:	jtorrey@grandtraverse.org	Contact Telephone:	231 922 4751
Agenda Item Title:	Grand Traverse County 911 Central Dispatch Board of Directors		
Estimated Time:	0 (in minutes)	Laptop Presentation:	Yes / No (No selected)

Summary of Request:

BOC approval of membership as outlined in section IV of 911 Board of Directors bylaws. Originally approved during March, 2018 BOC meeting, but should have been reconfirmed Jan 1, 2019 per the Terms of Office requirement in Section IV (D).

Suggested Motion:

Approve Grand Traverse County 911 Central Dispatch Board of Directors membership.

Financial Information:

Total Cost:	$0.00	General Fund Cost:		Included in budget:	Yes / No

If not included in budget, recommended funding source:

This section for Finance Director, Human Resources Director, Civil Counsel, and Administration USE ONLY:

Reviews:	Signature	Date
Finance Director		
Human Resources Director		
Civil Counsel		

Administration: ☐ Recommended Date:

Miscellaneous:

Attachments:

Attachment Titles:

Grand Traverse County 911 Central Dispatch
Central Dispatch Board of Directors

Adopted: March 7, 2018

Section I: Authority

These By-laws are adopted pursuant to Emergency Telephone Service Enabling Act, MCLA 484.1301 et seq.

Section II: Purpose

The Participating Public Safety Agencies desire to centralize the dispatch of emergency service responders including all public service entities. The intent is to create a Central Dispatch Board of Directors to benefit the public and the safety, health, and welfare of the citizens of Grand Traverse County.

Section III: Definitions

As used in these By-laws, the following terms shall have the following meanings:

3.1 **Board** means refers to the Board of Directors as described in this Agreement

3.2 **Budget** means the annual fiscal plan regarding anticipated expenditures and revenue adopted by the Board of Commissioners.

3.3 **County** means Grand Traverse County Board of Commissioners

3.4 **Direct Dispatch Method** means a method of responding to a request for service whereby a PSAP, in accordance with established operating standards and policies, decides on the proper action to be taken and dispatches the appropriate available emergency service unit(s).

3.5 **Emergency Telephone Service Enabling Act** means 1986 P.A. No. 32, as amended, MCLA 484.1101 et seq.

3.6 **Executive Committee** means the chairperson, vice-chairperson and secretary of the Board.

3.7 **Fiscal year** shall be the same as the County of Grand Traverse.

3.8 **Participating Public Safety Agency (ies)** means a public agency that participates in the Grand Traverse County Central Dispatch system through either the direct dispatch method or transfer method.

3.9 **Public Safety Answering Point (PSAP)** means a communications facility operated on a 24-hour basis, assigned responsibility to receive both emergency and non-emergency requests by means of the direct dispatch method, the relay method or the transfer method.

3.10 **Relay method** means a method of responding to a request for service whereby a PSAP notes pertinent information and, in accordance with established operating standards and policies, relays it by telephone, radio, or private line to the appropriate public safety agency or other provider of emergency services that has an available emergency service unit in response to the request for service.

3.11 **Transfer method** means a method of responding to a request for service whereby a PSAP, in accordance with established operating standards and policies, transfers the call directly to the appropriate public safety agency or other provider of emergency service that has an available emergency service unit in response to the request for service.

3.12 **9-1-1 Plan** means the Plan adopted by the County Board of Commissioners pursuant to the Emergency Telephone Service Enabling Act.

Section IV: Governance

4.1 Board of Directors.

(A) Composition

For the purpose of developing and implementing dispatch policy and procedure, the Grand Traverse County 911 Central Dispatch shall be governed by a Board of Directors. The Board of Directors shall be comprised of 10 members, who shall be appointed by the County, and shall be comprised of a representative from the following departments or local units of government:

1. Grand Traverse County Board of Commissioners
2. Grand Traverse County Sheriff's Office
3. Traverse City Police Department
4. Michigan State Police
5. Traverse City Fire Department
6. Grand Traverse Metro Fire Department
7. Township Fire Services Representative (as recommended by the Fire/EMS committee)
8. Emergency Management
9. Central Dispatch Director
10. Emergency Medical Services

(B) Meetings

(1) Organizational Meeting

The Board shall hold an Organizational meeting in January of every year. At the Organizational Meeting, the Central Dispatch Director shall preside until a Chairperson is chosen. As to the first item of business, the Board shall elect a Chairperson from its members, As to the second item of business, the newly elected Chairperson shall assume the chair and proceed with the elections of the Vice-Chairperson and Secretary.

As to the third item of business, the Board shall set the schedule of its regular meetings. The schedule shall include the date, time and place of the regular meetings for the calendar year. The schedule of its regular meetings shall be posted in accordance with the Open Meetings Act, MCLA 15.261, et seq. The Board shall meet at least quarterly, but may meet more frequently as decided by the board. The Board may also consider other items of business at the Organizational Meeting.

(2) Place of Meetings

Meetings of the Board shall be held in the Governmental Center located at 400 Boardman Avenue, Traverse City, Michigan, unless public notice of the meeting states a different location.

(3) Notice of meetings

All notices of the dates, times, and places of regular and special meetings shall be given in accordance with the Open Meetings Act, MCLA 15.261, et seq, as amended.

(4) Change in Meeting Schedule

By a majority vote of the board members appointed and serving, changes may be made to the meeting schedule including time and place or to recess any meeting to a later date. A special meeting of the board shall be held when requested by at least ½ (5) of the members of the Board.

(5) Conduct of Meeting

All meetings of the Board shall be conducted in accordance with all the requirements of the Open Meetings Act, MCLA 15.261, et seq, included but not limited allowing public comment, approving and publishing minutes, and meeting in closed session. The Board shall also follow the latest edition of Robert's Rules of Order Newly Revised unless they are inconsistent with these By-laws or statues.

(6) Quorum

Five members of the Board shall constitute a quorum to conduct business.

(7) Voting

Each member shall be entitled to one vote. Voice voting shall be the normal method of voting unless a statute requires a roll call vote be taken, or the matter being voted upon requires a 2/3 or greater vote.

(C) Officers

The Board shall consist of the following officers:

Chairperson:

The Chairperson shall preside over meetings and will coordinate activities of the Grand Traverse County Central Dispatch.

Vice Chairperson:
The Vice Chairperson will act as the Chairperson in the Chairperson's absence and can conduct all business that the Chairperson would normally conduct.

Secretary:
The Secretary shall serve as the recording secretary at the meetings of the Board, prepare minutes, and perform other duties assigned by the Board. The Board may appoint someone else other than the Secretary to serve as the recording secretary and prepare the minutes.

(D) Term of Office

The Central Dispatch Board of Directors shall be appointed for a period of two (2) years commencing January 1 of odd years, with the exception of the Grand Traverse County Sheriff, or designee, and the representative of the Michigan State Police who serve as defined by statute. The officers shall serve for a period of one year with their term commencing with their election at the Organizational Meeting.

Section V: Operations

5.1 Personnel:
The civilian director of Grand Traverse Central Dispatch is its chief executive officer and is directly responsible to the County Administrator for maintenance of communications equipment, developing work assignments within the Center, carrying out all policies set forth by the Board of Directors and other duties as may be assigned by the County Administrator. The Director and all such personnel shall be County employees and shall adhere to all rules, regulations, policies and procedures as set forth by the Grand Traverse County Board of Commissioners. Upon vacancy of the Director's position, the Central Dispatch Board of Directors shall appoint up to two members to participate in the hiring process conducted by the County Administrator. The County Administrator retains the final authority on all matters involving Grand Traverse County 911 Central Dispatch.

5.2 Director:
The Dispatch Director will:

Address all personnel issues
Develop a budget and handle all budgetary issues
Develop, revise and enforce Policy and Procedures
Adopt or develop a disciplinary policy and practice
Develop and interface with Technical Sub-committee when needed
Provide reports to the Grand Traverse County Board of Commissioners as needed
Maintain 9-1-1 Plan as required by law
Any and all other duties deemed necessary by Grand Traverse County

Central Dispatch:
Grand Traverse County Central Dispatch is charged with the responsibility of operating an E-9-1-1 Public Safety Answering Point (PSAP) and Central Dispatch System for participating public service agencies and participating private public safety entities in Grand Traverse County in compliance with Emergency Telephone Service Enabling Act, P.A. No. 32 as amended, MCLA 484.1101 et seq.

Section VI: Fiscal Administration

6.1 Budget:
In June of each year, the Director shall prepare a budget for the upcoming calendar year and submit it to the Grand Traverse County 911 Central Dispatch Board of Directors for review. Upon approval, but no later than August 15 of each year, the Director shall submit the budget request to the County Administrator for inclusion in the annual budget process. The Director shall represent the department in subsequent budget discussions and notify the Central Dispatch Board of Directors of any significant changes to the budget request during the budget process.

The Director shall ensure compliance with the county's fiscal and purchasing policies and procedures.

6.2 Audit:
In accordance with state statutes and Board of Commissioners policies, funds of the Grand Traverse County 911 Central Dispatch shall be audited on an annual basis.

Section VII: Miscellaneous

7.1 Amendment:
This agreement may be amended upon recommendation of the Grand Traverse County Central Dispatch Board of Directors and approval of Grand Traverse County Board of Commissioners.

7.2 Effective Date:

These By-laws shall become effective immediately following their adoption by the Grand Traverse County Board of Commissioners and by the Central Dispatch Board of Directors which shall be signified by member signatures affixed hereto.

Grand Traverse County Board of Commissioners	Commissioner Brad Jewett
Grand Traverse County Sheriff's Office	Captain Chris Clark
Traverse City Police Department	Chief Jeff O'Brien
Michigan State Police	LT Ryan Tabaczka
Traverse City Fire Department	Chief Jim Tuller
Grand Traverse Metro Fire Department	Chief Pat Parker
Grand Traverse Township Fire Services	Chief Andy Down
Emergency Management	Gregg Bird
Central Dispatch Director	Jason Torrey
Emergency Medical Services	Tim Newton

R E S O L U T I O N

XX-2019

911 Board of Directors Terms (1-1-19 through 12-31-20)

WHEREAS, the Grand Traverse County Board of Commissioners met in regular session on August 7, 2019 and reviewed request regarding the 911 Central Dispatch Board of Directors; and,

WHEREAS, the Central Dispatch Board of Directors most recent by-laws were amended and adopted by the Board of Commissioners on March 7, 2018; and,

WHEREAS, although the representation of the 911 Board is clearly defined, each organization makes a recommendation for representation to the Grand Traverse County Board of Directors and section 4.1 (D) indicates that the board shall be appointed for a period of two (2) years commencing on January 1 of add years; and,

WHEREAS, the appointment of the following membership should be ratified by the board - Grand Traverse County Commissioner, Brad Jewett; TCPD, Chief Jeff O'Brien, TC Fire Department, Chief Jim Tuller; Grand Traverse Metro Fire Department, Chief Pat Parker, Grand Traverse Township Fire Services, Chief Andy Down; Emergency Management, Gregg Bird; Central Dispatch Director, Jason Torrey and Emergency Medical Services, Tim Newton; and,

WHEREAS, Grand Traverse County Sheriff's Office appointee, Captain Chris Clark and Michigan State Police appointee Lt. Ryan Tabaczka serve as defined by statute; and,

NOW, THEREFORE, BE IT RESOLVED BY THIS BOARD OF COMMISSIONERS, THAT the membership of the Central Dispatch Board of Directors for the two year term ending December 31, 2021, is ratified as identified in this resolution.

APPROVED: August 7, 2019

Municipal Employees' Retirement System of Michigan

Annual Actuarial Valuation Report
December 31, 2018 - Grand Traverse Co (2803)

GRS Retirement Consulting
800.521.0498 | P: 248.799.9000 | F: 248.799.9020 | www.grsconsulting.com

Spring, 2019

Grand Traverse Co

In care of:
Municipal Employees' Retirement System of Michigan
1134 Municipal Way
Lansing, Michigan 48917

This report presents the results of the Annual Actuarial Valuation, prepared for Grand Traverse Co (2803) as of December 31, 2018. The report includes the determination of liabilities and contribution rates resulting from the participation in the Municipal Employees' Retirement System of Michigan ("MERS"). This report contains the minimum actuarially determined contribution requirement, in alignment with the MERS Plan Document, Actuarial Policy, and the Michigan Constitution and governing statutes. Grand Traverse Co is responsible for the employer contributions needed to provide MERS benefits for its employees and former employees.

The purposes of this valuation are to:

- Measure funding progress as of December 31, 2018,
- Establish contribution requirements for the fiscal year beginning January 1, 2020,
- Provide information regarding the identification and assessment of risk,
- Provide actuarial information in connection with applicable Governmental Accounting Standards Board (GASB) statements, and
- Provide information to assist the local unit of government with state reporting requirements.

This valuation assumed the continuing ability of the plan sponsor to make the contributions necessary to fund this plan. A determination regarding whether or not the plan sponsor is actually able to do so is outside our scope of expertise and was not performed.

The findings in this report are based on data and other information through December 31, 2018. The valuation was based upon information furnished by MERS concerning Retirement System benefits, financial transactions, plan provisions and active members, terminated members, retirees and beneficiaries. We checked for internal reasonability and year-to-year consistency, but did not audit the data. We are not responsible for the accuracy or completeness of the information provided by MERS.

One Towne Square | Suite 800 | Southfield, Michigan 48076-3723

The Municipal Employees' Retirement Act, PA 427 of 1984 and the MERS' Plan Document Article VI sec. 71 (1)(d), provides the MERS Board with the authority to set actuarial assumptions and methods after consultation with the actuary. As the fiduciary of the plan, MERS Retirement Board sets certain assumptions for funding and GASB purposes. These assumptions are checked regularly through a comprehensive study, called an Experience Study. The most recent study was completed in 2015, as prepared by the prior actuary, and is the basis of the assumptions and methods currently in place. **At the February 28, 2019 board meeting, the MERS Retirement Board adopted new economic assumptions effective with the December 31, 2019 annual actuarial valuation, which will impact contributions beginning in 2021.** An illustration of the potential impact is found in this report.

The Michigan Department of Treasury provides required assumptions to be used for purposes of Public Act 202 reporting. These assumptions are for reporting purposes only and do not impact required contributions. Please refer to the State Reporting page found at the end of this report for information for this filing.

For a full list of all the assumptions used, please refer to the division-specific assumptions described in table(s) in this report, and to the Appendix on the MERS website at:
http://www.mersofmich.com/Portals/0/Assets/Resources/AAV-Appendix/MERS-2018AnnualActuarialValuation-Appendix.pdf.

The actuarial assumptions used for this valuation are reasonable for purposes of the measurement.

This report has been prepared by actuaries who have substantial experience valuing public employee retirement systems. To the best of our knowledge the information contained in this report is accurate and fairly presents the actuarial position of Grand Traverse Co as of the valuation date. All calculations have been made in conformity with generally accepted actuarial principles and practices, with the Actuarial Standards of Practice issued by the Actuarial Standards Board, and with applicable statutes.

David T. Kausch, Rebecca L. Stouffer, and Mark Buis are members of the American Academy of Actuaries. These actuaries meet the Academy's Qualification Standards to render the actuarial opinions contained herein. The signing actuaries are independent of the plan sponsor. GRS maintains independent consulting agreements with certain local units of government for services unrelated to the actuarial consulting services provided in this report.

The Retirement Board of the Municipal Employees' Retirement System of Michigan confirms that the System provides for payment of the required employer contribution as described in Section 20m of Act No. 314 of 1965 (MCL 38.1140m).

This information is purely actuarial in nature. It is not intended to serve as a substitute for legal, accounting or investment advice.

This report was prepared at the request of the MERS Retirement Board and may be provided only in its entirety by the municipality to other interested parties (MERS customarily provides the full report on request to associated third parties such as the auditor for the municipality). GRS is not responsible for the consequences of any unauthorized use. This report should not be relied on for any purpose other than the purposes described herein. Determinations of financial results, associated with the benefits described in this report, for purposes other than those identified above may be significantly different.

If you have reason to believe that the plan provisions are incorrectly described, that important plan provisions relevant to this valuation are not described, that conditions have changed since the calculations were made, that the information provided in this report is inaccurate or is in anyway incomplete, or if you need further information in order to make an informed decision on the subject matter in this report, please contact your Regional Manager at 1.800.767.MERS (6377).

Sincerely,

David T Kausch

David T. Kausch, FSA, FCA, EA, MAAA

Rebecca L. Stouffer

Rebecca L. Stouffer, ASA, FCA, MAAA

Mark Buis

Mark Buis, FSA, FCA, EA, MAAA

Table of Contents

Executive Summary

Funded Ratio

The funded ratio of a plan is the percentage of the dollar value of the actuarial accrued liability that is covered by the actuarial value of assets. While funding ratio may be a useful plan measurement, understanding a plan's funding trend may be more important than a particular point in time. Refer to Table 7 to find a history of this information.

	12/31/2018	12/31/2017
Funded Ratio*	53%	52%

* Reflects assets from Surplus divisions, if any.

There has been a change in actuary and actuarial software since the December 31, 2017 valuation. Throughout this report are references to valuation results generated prior to the 2018 valuation date. Results prior to 2018 were received directly from the prior actuary or extracted from the previous valuation system by MERS's technology service provider.

Required Employer Contributions:

Your required employer contributions are shown in the following table. Employee contributions, if any, are in addition to the employer contributions. Changes to the actuarial assumptions and methods based on the 2015 Experience Study are phased-in over a 5-year period. This valuation reflects the fourth year of the phase-in.

Your minimum required contribution is the amount in the "Phase-in" columns. By default, MERS will invoice you the phased-in contribution amount, but strongly encourages you to contribute more than the minimum required contribution. If you requested and have been billed using No Phase-in rates, your 2019 rates will continue to use the No Phase-in method. If you have been billed using the Phased-in rates and wish to change to rates based on No Phase-in, please contact MERS.

	Percentage of Payroll				Monthly $ Based on Projected Payroll			
	Phase-in	No Phase-in	Phase-in	No Phase-in	Phase-in	No Phase-in	Phase-in	No Phase-in
Valuation Date:	12/31/2018	12/31/2018	12/31/2017	12/31/2017	12/31/2018	12/31/2018	12/31/2017	12/31/2017
Fiscal Year Beginning:	January 1, 2020	January 1, 2020	January 1, 2019	January 1, 2019	January 1, 2020	January 1, 2020	January 1, 2019	January 1, 2019
Division								
01 - Gnrl Tmstr	-	-	-	-	$ 45,380	$ 46,298	$ 36,772	$ 38,608
02 - Deputies POAM	-	-	-	-	55,573	56,509	49,862	51,734
10 - Elctd Empl	-	-	-	-	35,405	35,988	27,570	28,736
11 - Gnrl NonCntrct	-	-	-	-	13,383	13,600	10,818	11,252
12 - AFSCME	-	-	-	-	7,938	8,084	5,889	6,181
13 - Circuit Ct	-	-	-	-	43,382	44,247	37,994	39,724
14 - Hlth Dept Un	-	-	-	-	16,706	17,179	12,888	13,834
15 - Dist Crt Tmstr	-	-	-	-	19,665	20,049	16,292	17,060
16 - TPOAM	-	-	-	-	5,435	6,744	2,998	5,616
17 - Circt Crt Spvs	-	-	-	-	10,836	10,989	8,666	8,972
18 - Exempt	-	-	-	-	61,967	63,004	55,508	57,582
20 - Teamstrs Cmmnd	-	-	-	-	44,615	45,379	43,383	44,911
21 - Dispatch Unit	-	-	-	-	2,717	2,753	2,435	2,507
23 - COAM Srgts	-	-	-	-	22,268	22,824	20,210	21,322
81 - COA from div 11	-	-	-	-	0	0	0	0
82 - COA from div 12	-	-	-	-	1	1	0	0
83 - COA from div 18	-	-	-	-	0	0	0	0
84 - DPW from div 01	-	-	-	-	5,571	5,756	7,226	7,596
85 - DPW from div 11	-	-	-	-	413	427	109	137
86 - DPW from div 18	-	-	-	-	7,301	7,439	4,754	5,030
Municipality Total					**$ 398,556**	**$ 407,270**	**$ 343,374**	**$ 360,802**

Employee contribution rates:

	Employee Contribution Rate	
Valuation Date:	12/31/2018	12/31/2017
Division		
01 - Gnrl Tmstr	6.00%	6.00%
02 - Deputies POAM	3.00%	2.00%
10 - Elctd Empl	6.00%	6.00%
11 - Gnrl NonCntrct	6.00%	6.00%
12 - AFSCME	6.00%	6.00%
13 - Circuit Ct	0.00%	0.00%
14 - Hlth Dept Un	6.00%	6.00%
15 - Dist Crt Tmstr	6.00%	6.00%
16 - TPOAM	3.00%	3.00%
17 - Circt Crt Spvs	0.00%	0.00%
18 - Exempt	6.00%	6.00%
20 - Teamstrs Cmmnd	1.00%	0.00%
21 - Dispatch Unit	0.00%	0.00%
23 - COAM Srgts	0.00%	0.00%
81 - COA from div 11	6.00%	6.00%
82 - COA from div 12	6.00%	6.00%
83 - COA from div 18	6.00%	6.00%
84 - DPW from div 01	6.00%	0.00%
85 - DPW from div 11	6.00%	6.00%
86 - DPW from div 18	6.00%	6.00%

The employer may contribute more than the minimum required contributions, as these additional contributions will earn investment income and may result in lower future contribution requirements. Employers making contributions in excess of the minimum requirements may elect to apply the excess contribution immediately to a particular division, or segregate the excess into one or more of what MERS calls “Surplus” divisions. An election in the first case would immediately reduce any unfunded accrued liability and lower the amortization payments throughout the remaining amortization period. An election to set up Surplus divisions would not immediately lower future contributions, however the assets from the Surplus division could be transferred to an unfunded division in the future to reduce the unfunded liability in future years, or to be used to pay all or a portion of the minimum required contribution in a future year. For purposes of this report, the assets in any Surplus division have been included in the municipality’s total assets, unfunded accrued liability and funded status, however, these assets are not used in calculating the minimum required contribution.

MERS strongly encourages employers to contribute more than the minimum contribution shown above.

Assuming that experience of the plan meets actuarial assumptions:

• To accelerate to a 100% funding ratio in 10 years, estimated monthly employer contributions for the fiscal year beginning in 2020 for the entire employer would be $509,496, instead of $407,270.

How and Why Do These Numbers Change?

In a defined benefit plan contributions vary from one annual actuarial valuation to the next as a result of the following:

- Changes in benefit provisions (see Table 2)
- Changes in actuarial assumptions and methods (see the Appendix)
- Experience of the plan (investment experience and demographic experience); this is the difference between actual experience of the plan and the actuarial assumptions.

Comments on Investment Rate of Return Assumption

A defined benefit plan is funded by employer contributions, participant contributions, and investment earnings. Investment earnings have historically provided **more than half** of the funding. The larger the share of benefits being provided from investment returns, the smaller the required contributions, and vice versa. Determining the contributions required to prefund the promised retirement benefits requires an assumption of what investment earnings are expected to add to the fund over a long period of time. This is called the **Investment Return Assumption**.

The MERS Investment Return Assumption is **7.75%** per year. This, along with all of our other actuarial assumptions, is reviewed at least every five years in an Experience Study that compares the assumptions used against actual experience and recommends adjustments if necessary. If your municipality would like to explore contributions at lower assumed investment return assumptions, please review the “what if” projection scenarios later in this report.

Assumption Change in 2019

At the February 28, 2019 board meeting, the MERS Retirement Board adjusted key economic assumptions. These assumptions, in particular the investment return assumption, have a significant effect on a plan's required contribution and funding level. Historically low interest rates, along with high equity market valuations, have led to reductions in projected returns for most asset classes. This has resulted in a Board adopted reduction in the investment rate of return assumption to 7.35%, effective with the December 31, 2019 valuation first impacting 2021 contributions. The Board also changed the assumed rate of wage inflation from 3.75% to 3.00%, with the same effective date. This report includes a "What If" scenario of 7.35%/3.00% in order to show the potential impact of this assumption change.

Comments on Asset Smoothing

To avoid dramatic spikes and dips in annual contribution requirements due to short term fluctuations in asset markets, MERS applies a technique called **asset smoothing**. This spreads out each year's investment gains or losses over the prior year and the following four years. This smoothing method is used to determine your actuarial value of assets (valuation assets), which is then used to determine both your funded ratio and your required contributions. The (smoothed) **actuarial rate of return for 2018 was 3.80%, while the actual market rate of return was (4.12)%.** To see historical details of the market rate of return, compared to the smoothed actuarial rate of return, refer to this report's Appendix, or view the "How Smoothing Works" video on the Defined Benefit resource page of the MERS website.

As of December 31, 2018 the actuarial value of assets is 110% of market value due to asset smoothing. This means that meeting the actuarial assumption in the next few years will require average annual market returns that exceed the 7.75% investment return assumption, or contribution requirements will continue to increase.

If the December 31, 2018 valuation results were based on market value instead of actuarial value:

- The funded percent of your entire municipality would be 48% (instead of 53%); and
- Your total employer contribution requirement for the fiscal year starting January 1, 2020 would be $5,326,200 (instead of $4,887,240)

Alternate Scenarios to Estimate the Potential Volatility of Results ("What If Scenarios")

The calculations in this report are based on assumptions about long-term economic and demographic behavior. These assumptions will never materialize in a given year, except by coincidence. Therefore the results will vary from one year to the next. The volatility of the results depends upon the characteristics of the plan. For example:

- Open divisions that have substantial assets compared to their active employee payroll will have more volatile employer contribution rates due to investment return fluctuations.
- Open divisions that have substantial accrued liability compared to their active employee payroll will have more volatile employer contribution rates due to demographic experience fluctuations.
- Small divisions will have more volatile contribution patterns than larger divisions because statistical fluctuations are relatively larger among small populations.
- Shorter amortization periods result in more volatile contribution patterns.

Many assumptions are important in determining the required employer contributions. In the following table, we show the impact of varying the Investment Return assumption and the Wage Inflation assumption. Lower investment returns would result in higher required employer contributions, and vice-versa. Lower wage inflation generally results in lower required employer contributions as a dollar amount in the long run, and vice versa.

The relative impact of each economic scenario below will vary from year to year, as the participant demographics change. The impact of each scenario should be analyzed for a given year, not from year to year. The results in the table are based on the December 31, 2018 valuation, and are for the municipality in total, not by division. These results do not reflect a 5-year phase in of the impact of the new actuarial assumptions.

It is important to note that calculations in this report are mathematical estimates based upon assumptions regarding future events, which may or may not materialize. Actuarial calculations can and do vary from one valuation to the next, sometimes significantly depending on the group's size. Projections are not predictions. Future valuations will be based on actual future experience.

The Retirement Board has adopted a change to the Investment Return Assumption from 7.75% to 7.35%, and the wage inflation from 3.75% to 3.00%. This change will be effective in the December 31, 2019 valuation which will impact the Fiscal Year 2021 contribution. The scenario shown using these assumptions as of December 31, 2018 is illustrative only. The actual impact of this change when reflected in the 2019 valuation will be different.

	Assumed Future Annual Smoothed Rate of Investment Return		
12/31/2018 Valuation Results	**Lower Future Annual Returns**	**Adopted 2019 Assumption**	**Valuation Assumptions**
Investment Return Assumption	**5.75%**	**7.35%**	**7.75%**
Wage Increase Assumption	**3.75%**	**3.00%**	**3.75%**
Accrued Liability	$ 118,103,392	$ 100,266,475	$ 96,803,016
Valuation Assets[1]	$ 50,840,094	$ 50,840,094	$ 50,840,094
Unfunded Accrued Liability	$ 67,263,298	$ 49,426,381	$ 45,962,922
Funded Ratio	43%	51%	53%
Monthly Normal Cost	$ 39,648	$ 22,260	$ 22,377
Monthly Amortization Payment	$ 533,256	$ 426,496	$ 384,067
Total Employer Contribution[2]	$ 572,904	$ 449,093	$ 407,270

[1] The Valuation Assets include assets from Surplus divisions, if any.

[2] If assets exceed accrued liabilities for a division, the division may have an overfunding credit to reduce the division's employer contribution requirement. If the overfunding credit is larger than the normal cost, the division's full credit is included in the municipality's amortization payment above but the division's total contribution requirement is zero. This can cause the displayed normal cost and amortization payment to not add up to the displayed total employer contribution.

Projection Scenarios

The next two pages show projections of the plan's funded ratio and computed employer contributions under the actuarial assumptions used in the valuation and alternate economic scenarios. All three projections take into account the past investment losses that will continue to affect the actuarial rate of return in the short term.

The 7.75%/3.75% scenario provides an estimate of computed employer contributions based on current actuarial assumptions, and a projected 7.75% market return. The other two scenarios may be useful if the municipality chooses to budget more conservatively, and make contributions in addition to the minimum requirements. The 7.35%/3.00% and 5.75%/3.75% projections provide an indication of the potential required employer contribution if these assumptions were met over the long-term.

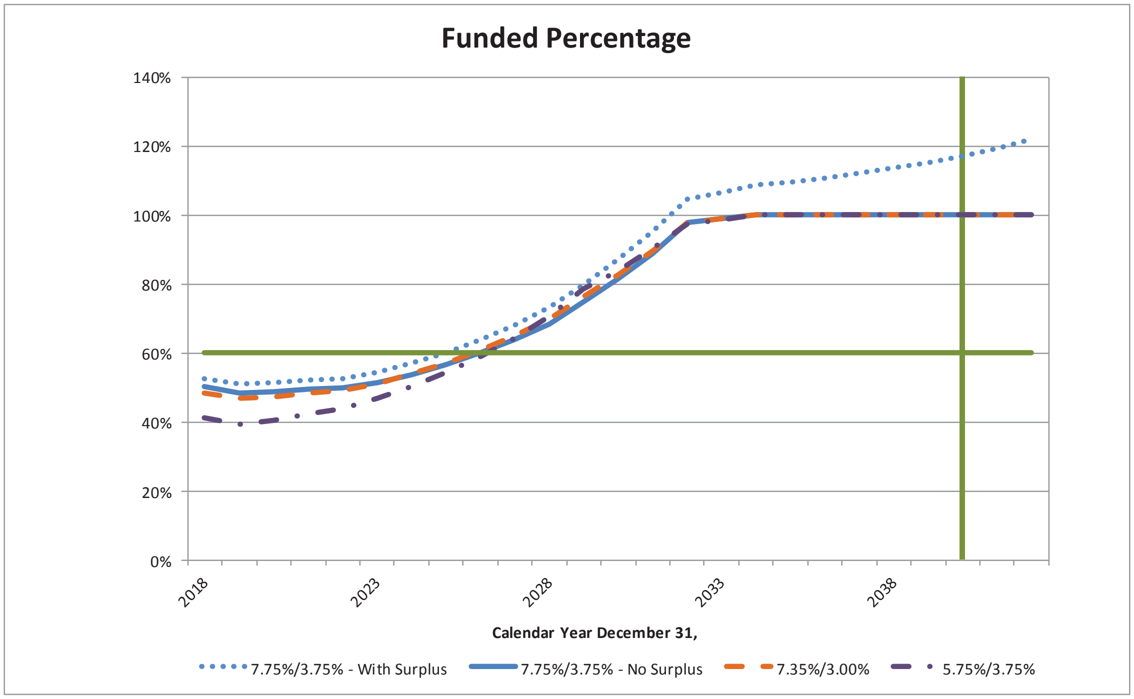
Your municipality includes one or more Surplus divisions. The assets in a Surplus division may be used to reduce future employer contributions or to accelerate the date by which the municipality becomes 100% funded. The timing and use of these Surplus assets is discretionary.

The Funded Percentage graph shows projections of funded status under the 7.75% investment return assumption, both including the Surplus assets (contributed as of the valuation date), and without the Surplus assets. The graph including the Surplus assets assumes these Surplus assets grow with interest and are not used to lower future employer contributions. We modeled the projections including the Surplus assets in this fashion because the use of these assets is discretionary by the employer and we do not know when and how the employer will use them. Once the employer uses these Surplus assets, any future employer contributions are expected to be lower than those shown in the projections.

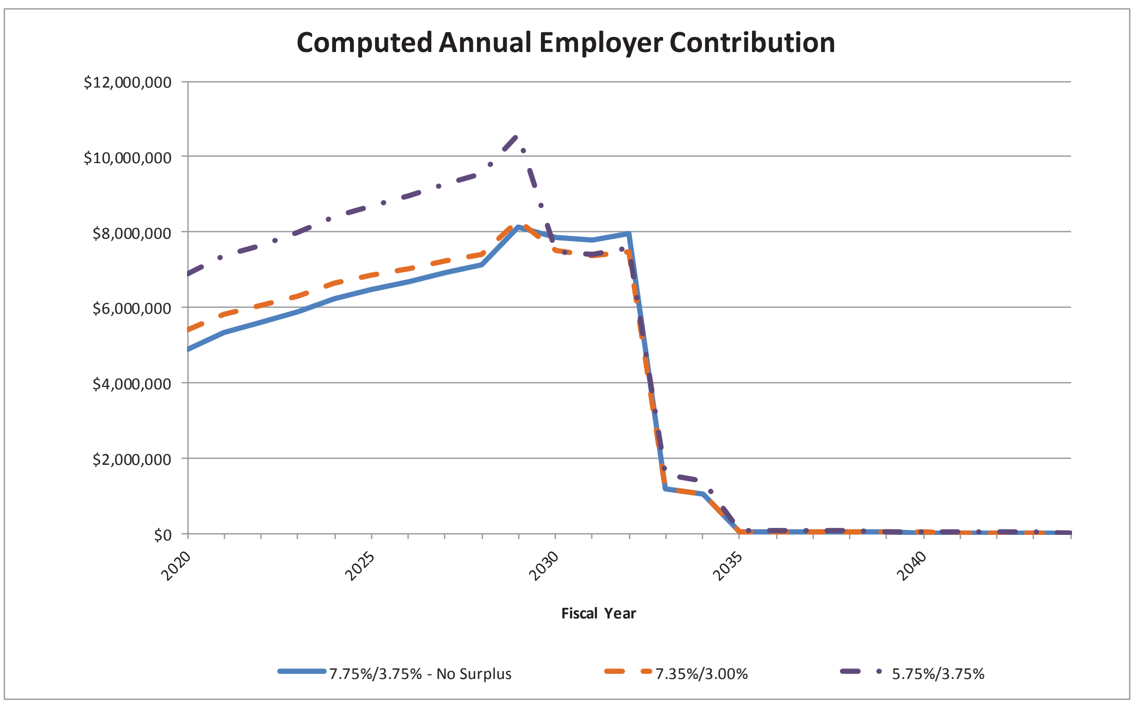
Valuation Year Ending 12/31	Fiscal Year Beginning 1/1	Actuarial Accrued Liability	Valuation Assets[2]	Funded Percentage	Computed Annual Employer Contribution
7.75%[1]/3.75%					
NO 5-YEAR PHASE-IN					
2018	2020	$ 96,803,016	$ 48,645,833	50%	$ 4,887,240
2019	2021	$ 97,000,000	$ 47,100,000	49%	$ 5,330,000
2020	2022	$ 97,100,000	$ 47,400,000	49%	$ 5,590,000
2021	2023	$ 97,000,000	$ 47,800,000	49%	$ 5,880,000
2022	2024	$ 96,700,000	$ 48,100,000	50%	$ 6,220,000
2023	2025	$ 96,200,000	$ 49,400,000	51%	$ 6,470,000
7.35%[1]/3.00%					
NO 5-YEAR PHASE-IN					
2018	2020	$ 100,266,475	$ 48,645,833	49%	$ 5,389,116
2019	2021	$ 100,400,000	$ 46,900,000	47%	$ 5,810,000
2020	2022	$ 100,300,000	$ 47,500,000	47%	$ 6,050,000
2021	2023	$ 100,100,000	$ 48,300,000	48%	$ 6,310,000
2022	2024	$ 99,600,000	$ 48,900,000	49%	$ 6,630,000
2023	2025	$ 98,900,000	$ 50,600,000	51%	$ 6,840,000
5.75%[1]/3.75%					
NO 5-YEAR PHASE-IN					
2018	2020	$ 118,103,392	$ 48,645,833	41%	$ 6,874,848
2019	2021	$ 117,900,000	$ 46,100,000	39%	$ 7,370,000
2020	2022	$ 117,600,000	$ 47,600,000	40%	$ 7,660,000
2021	2023	$ 116,900,000	$ 49,400,000	42%	$ 7,990,000
2022	2024	$ 116,100,000	$ 50,600,000	44%	$ 8,410,000
2023	2025	$ 115,000,000	$ 53,600,000	47%	$ 8,690,000

[1] Represents both the interest rate for discounting liabilities and the future investment return assumption on the Market Value of assets.

[2] Valuation Assets do not include assets from Surplus divisions, if any.



Notes:
All projected funded percentages are shown with no phase-in.
Assumes assets from Surplus divisions will not be used to lower employer contributions during the projection period.
The green indicator lines have been added at 60% funded and 22 years following the valuation date for PA 202 purposes.



Notes:
All projected contributions are shown with no phase-in.
Projected employer contributions do not reflect the use of any assets from the Surplus divisions.

Table 1: Employer Contribution Details For the Fiscal Year Beginning January 1, 2020

Division	Total Normal Cost	Employee Contribut. Rate	Employer Contributions[1] Employer Normal Cost	Employer Contributions[1] Payment of the Unfunded Accrued Liability[4]	Employer Contributions[1] Computed Employer Contribut. No Phase-In	Computed Employer Contribut. With Phase-In	Blended ER Rate No Phase-In[5]	Blended ER Rate With Phase-In[5]	Employee Contribut. Conversion Factor[2]
Percentage of Payroll									
01 - Gnrl Tmstr	6.59%	6.00%	-	-	-	-			
02 - Deputies POAM	14.39%	3.00%	-	-	-	-			
10 - Elctd Empl	8.60%	6.00%	-	-	-	-			
11 - Gnrl NonCntrct	7.15%	6.00%	-	-	-	-			
12 - AFSCME	6.29%	6.00%	-	-	-	-			
13 - Circuit Ct	14.19%	0.00%	-	-	-	-			
14 - Hlth Dept Un	6.21%	6.00%	-	-	-	-			
15 - Dist Crt Tmstr	6.19%	6.00%	-	-	-	-			
16 - TPOAM	5.24%	3.00%	-	-	-	-			
17 - Circt Crt Spvs	12.42%	0.00%	-	-	-	-			
18 - Exempt	7.56%	6.00%	-	-	-	-			
20 - Teamstrs Cmmnd	15.77%	1.00%	-	-	-	-			
Estimated Monthly Contribution[3]									
01 - Gnrl Tmstr			$ 19	$ 46,279	$ 46,298	$ 45,380			
02 - Deputies POAM			2,395	54,114	56,509	55,573			
10 - Elctd Empl			39	35,949	35,988	35,405			
11 - Gnrl NonCntrct			103	13,497	13,600	13,383			
12 - AFSCME			12	8,072	8,084	7,938			
13 - Circuit Ct			13,140	31,107	44,247	43,382			
14 - Hlth Dept Un			16	17,163	17,179	16,706			
15 - Dist Crt Tmstr			10	20,039	20,049	19,665			
16 - TPOAM			83	6,661	6,744	5,435			
17 - Circt Crt Spvs			1,379	9,610	10,989	10,836			
18 - Exempt			264	62,740	63,004	61,967			
20 - Teamstrs Cmmnd			1,662	43,717	45,379	44,615			

Table 1 (continued)

Division	Total Normal Cost	Employee Contribut. Rate	Employer Contributions[1]: Employer Normal Cost	Employer Contributions[1]: Payment of the Unfunded Accrued Liability[4]	Employer Contributions[1]: Computed Employer Contribut. No Phase-In	Computed Employer Contribut. With Phase-In	Blended ER Rate No Phase-In[5]	Blended ER Rate With Phase-In[5]	Employee Contribut. Conversion Factor[2]
Percentage of Payroll									
21 - Dispatch Unit	0.00%	0.00%	-	-	-	-			
23 - COAM Srgts	13.64%	0.00%	-	-	-	-			
81 - COA from div 11	0.00%	6.00%	-	-	-	-			
82 - COA from div 12	0.00%	6.00%	-	-	-	-			
83 - COA from div 18	0.00%	6.00%	-	-	-	-			
84 - DPW from div 01	6.34%	6.00%	-	-	-	-			
85 - DPW from div 11	0.00%	6.00%	-	-	-	-			
86 - DPW from div 18	7.21%	6.00%	-	-	-	-			
Estimated Monthly Contribution[3]									
21 - Dispatch Unit			$ 0	$ 2,753	$ 2,753	$ 2,717			
23 - COAM Srgts			3,190	19,634	22,824	22,268			
81 - COA from div 11			0	(267)	0	0			
82 - COA from div 12			0	1	1	1			
83 - COA from div 18			0	(559)	0	0			
84 - DPW from div 01			26	5,730	5,756	5,571			
85 - DPW from div 11			0	427	427	413			
86 - DPW from div 18			39	7,400	7,439	7,301			
Total Municipality			**$ 22,377**	**$ 384,067**	**$ 407,270**	**$ 398,556**			
Estimated Annual Contribution[3]			**$ 268,524**	**$ 4,608,804**	**$ 4,887,240**	**$ 4,782,672**			

1 The above employer contribution requirements are in addition to the employee contributions, if any.

2 If employee contributions are increased/decreased by 1.00% of pay, the employer contribution requirement will decrease/increase by the Employee Contribution Conversion Factor. The conversion factor is usually under 1%, because employee contributions may be refunded at termination of employment, and not used to fund retirement pensions. Employer contributions will all be used to fund pensions.

3 For divisions that are open to new hires, estimated contributions are based on projected fiscal year payroll. Actual contributions will be based on actual reported monthly pays, and will be different from the above amounts. For divisions that will have no new hires (i.e., closed divisions), invoices will be based on the above dollar amounts which are based on projected fiscal year payroll. See description of Open Divisions and Closed Divisions in the Appendix.

4 Note that if the overfunding credit is larger than the normal cost, the full credit is shown above but the total contribution requirement is zero. This will cause the displayed normal cost and unfunded accrued liability contributions to not add across.

5 For linked divisions, the employer will be invoiced the Computed Employer Contribution with Phase-in rate shown above for each linked division (a contribution rate for the open division; a contribution dollar for the closed-but-linked division), unless the employer elects to contribute the Blended Employer Contribution rate shown

above, by contacting MERS at 800-767-MERS (6377).

Please see the Comments on Asset Smoothing in the Executive Summary of this report.

Table 2: Benefit Provisions

01 - Gnrl Tmstr: Closed to new hires

	2018 Valuation	2017 Valuation
Benefit Multiplier:	Bridged Benefit:2.50% Multiplier (80% max) Frozen FAC;1.25% Multiplier (no max)	Bridged Benefit: 2.50% Multiplier (80% max) Frozen FAC; to 1.25% Multiplier (no max)
Bridged Benefit Date:	11/30/2017	11/30/2017
Normal Retirement Age:	60	60
Vesting:	6 years	6 years
Early Retirement (Unreduced):	55/25	55/25
Early Retirement (Reduced):	50/25	50/25
	55/15	55/15
Final Average Compensation:	3 years	3 years
COLA for Future Retirees:	2.50% (Non-Compound) before 11/30/2017, 0.00% after 11/30/2017	2.50% (Non-Compound) before 11/30/2017, 0.00% after 11/30/2017
Employee Contributions:	6.00%	6.00%
DC Plan for New Hires:	6/1/2000	6/1/2000
Act 88:	Yes (Adopted 4/6/1967)	Yes (Adopted 4/6/1967)

02 - Deputies POAM: Closed to new hires

	2018 Valuation	2017 Valuation
Benefit Multiplier:	2.80% Multiplier paid to Age 65, 2.50% Multiplier paid after Age 65 (80% max)	2.80% to Age 65 (80% max); 2.50% after Age 65 (80% max)
Normal Retirement Age:	60	60
Vesting:	10 years	10 years
Early Retirement (Unreduced):	50/25	50/25
Early Retirement (Reduced):	55/15	55/15
Final Average Compensation:	3 years	3 years
COLA for Future Retirees:	2.50% (Non-Compound)	2.50% (Non-Compound)
Employee Contributions:	3.00%	2.00%
DC Plan for New Hires:	7/1/2000	7/1/2000
Act 88:	Yes (Adopted 4/6/1967)	Yes (Adopted 4/6/1967)

10 - Elctd Empl: Closed to new hires

	2018 Valuation	2017 Valuation
Benefit Multiplier:	Bridged Benefit:2.50% Multiplier (80% max) Frozen FAC;1.25% Multiplier (no max)	Bridged Benefit: 2.50% Multiplier (80% max) Frozen FAC; to 1.25% Multiplier (no max)
Bridged Benefit Date:	12/30/2016	12/30/2016
Normal Retirement Age:	60	60
Vesting:	6 years	6 years
Early Retirement (Unreduced):	50/25	50/25
Early Retirement (Reduced):	55/15	55/15
Final Average Compensation:	3 years	3 years
COLA for Future Retirees:	2.50% (Non-Compound)	2.50% (Non-Compound)
Employee Contributions:	6.00%	6.00%
DC Plan for New Hires:	6/1/2000	6/1/2000
Act 88:	Yes (Adopted 4/6/1967)	Yes (Adopted 4/6/1967)

11 - Gnrl NonCntrct: Closed to new hires

	2018 Valuation	2017 Valuation
Benefit Multiplier:	Bridged Benefit:2.50% Multiplier (80% max) Frozen FAC;1.25% Multiplier (no max)	Bridged Benefit: 2.50% Multiplier (80% max) Frozen FAC; to 1.25% Multiplier (no max)
Bridged Benefit Date:	12/30/2016	12/30/2016
Normal Retirement Age:	60	60
Vesting:	8 years	8 years
Early Retirement (Unreduced):	55/25	55/25
Early Retirement (Reduced):	50/25 55/15	50/25 55/15
Final Average Compensation:	5 years	5 years
COLA for Future Retirees:	2.50% (Non-Compound)	2.50% (Non-Compound)
Employee Contributions:	6.00%	6.00%
DC Plan for New Hires:	5/1/2000	5/1/2000
Act 88:	Yes (Adopted 4/6/1967)	Yes (Adopted 4/6/1967)

12 - AFSCME: Closed to new hires

	2018 Valuation	2017 Valuation
Benefit Multiplier:	Bridged Benefit:2.50% Multiplier (80% max) Frozen FAC;1.25% Multiplier (no max)	Bridged Benefit: 2.50% Multiplier (80% max) Frozen FAC; to 1.25% Multiplier (no max)
Bridged Benefit Date:	2/28/2017	2/28/2017
Normal Retirement Age:	60	60
Vesting:	8 years	8 years
Early Retirement (Unreduced):	55/25	55/25
Early Retirement (Reduced):	50/25	50/25
	55/15	55/15
Final Average Compensation:	3 years	3 years
COLA for Future Retirees:	2.50% (Non-Compound) before 2/28/2017, 0.00% after 2/28/2017	2.50% (Non-Compound) before 2/28/2017, 0.00% after 2/28/2017
Employee Contributions:	6.00%	6.00%
DC Plan for New Hires:	5/1/2000	5/1/2000
Act 88:	Yes (Adopted 4/6/1967)	Yes (Adopted 4/6/1967)

13 - Circuit Ct: Closed to new hires

	2018 Valuation	2017 Valuation
Benefit Multiplier:	2.50% Multiplier (80% max)	2.50% Multiplier (80% max)
Normal Retirement Age:	60	60
Vesting:	6 years	6 years
Early Retirement (Unreduced):	55/25	55/25
Early Retirement (Reduced):	50/25	50/25
	55/15	55/15
Final Average Compensation:	3 years	3 years
COLA for Future Retirees:	2.50% (Non-Compound)	2.50% (Non-Compound)
Employee Contributions:	0.00%	0.00%
DC Plan for New Hires:	1/1/2016	1/1/2016
Act 88:	Yes (Adopted 4/6/1967)	Yes (Adopted 4/6/1967)

14 - Hlth Dept Un: Closed to new hires

	2018 Valuation	2017 Valuation
Benefit Multiplier:	Bridged Benefit:2.50% Multiplier (80% max) Frozen FAC;1.25% Multiplier (no max)	Bridged Benefit: 2.50% Multiplier (80% max) Frozen FAC; to 1.25% Multiplier (no max)
Bridged Benefit Date:	11/30/2017	11/30/2017
Normal Retirement Age:	60	60
Vesting:	6 years	6 years
Early Retirement (Unreduced):	55/25	55/25
Early Retirement (Reduced):	50/25 55/15	50/25 55/15
Final Average Compensation:	5 years	5 years
COLA for Future Retirees:	2.50% (Non-Compound) before 11/30/2017, 0.00% after 11/30/2017	2.50% (Non-Compound) before 11/30/2017, 0.00% after 11/30/2017
Employee Contributions:	6.00%	6.00%
DC Plan for New Hires:	5/1/2000	5/1/2000
Act 88:	Yes (Adopted 4/6/1967)	Yes (Adopted 4/6/1967)

15 - Dist Crt Tmstr: Closed to new hires

	2018 Valuation	2017 Valuation
Benefit Multiplier:	Bridged Benefit:2.50% Multiplier (80% max) Frozen FAC;1.25% Multiplier (no max)	Bridged Benefit: 2.50% Multiplier (80% max) Frozen FAC; to 1.25% Multiplier (no max)
Bridged Benefit Date:	11/30/2017	11/30/2017
Normal Retirement Age:	60	60
Vesting:	6 years	6 years
Early Retirement (Unreduced):	55/25	55/25
Early Retirement (Reduced):	50/25 55/15	50/25 55/15
Final Average Compensation:	3 years	3 years
COLA for Future Retirees:	2.50% (Non-Compound) before 11/30/2017, 0.00% after 11/20/3017	2.50% (Non-Compound) before 11/30/2017, 0.00% after 11/30/2017
Employee Contributions:	6.00%	6.00%
DC Plan for New Hires:	6/1/2000	6/1/2000
Act 88:	Yes (Adopted 4/6/1967)	Yes (Adopted 4/6/1967)

16 - TPOAM: Closed to new hires

	2018 Valuation	2017 Valuation
Benefit Multiplier:	Bridged Benefit:2.50% Multiplier paid to Age 65, 2.25% Multiplier paid after Age 65 (80% max) Frozen FAC;1.25% Multiplier (no max)	Bridged Benefit: 2.50% to Age 65 (80% max), 2.25% after Age 65 (80% max), Frozen FAC; to 1.25% Multiplier (no max)
Bridged Benefit Date:	12/31/2017	12/31/2017
Normal Retirement Age:	60	60
Vesting:	8 years	8 years
Early Retirement (Unreduced):	55/25	55/25
Early Retirement (Reduced):	50/25 55/15	50/25 55/15
Final Average Compensation:	5 years	5 years
Employee Contributions:	3.00%	3.00%
DC Plan for New Hires:	6/1/2000	6/1/2000
Act 88:	Yes (Adopted 4/6/1967)	Yes (Adopted 4/6/1967)

17 - Circt Crt Spvs: Closed to new hires

	2018 Valuation	2017 Valuation
Benefit Multiplier:	2.50% Multiplier (80% max)	2.50% Multiplier (80% max)
Normal Retirement Age:	60	60
Vesting:	6 years	6 years
Early Retirement (Unreduced):	55/25	55/25
Early Retirement (Reduced):	50/25 55/15	50/25 55/15
Final Average Compensation:	5 years	5 years
COLA for Future Retirees:	2.50% (Non-Compound)	2.50% (Non-Compound)
Employee Contributions:	0.00%	0.00%
DC Plan for New Hires:	1/1/2016	1/1/2016
Act 88:	Yes (Adopted 4/6/1967)	Yes (Adopted 4/6/1967)

18 - Exempt: Closed to new hires

	2018 Valuation	2017 Valuation
Benefit Multiplier:	Bridged Benefit:2.50% Multiplier (80% max) Frozen FAC;1.25% Multiplier (no max)	Bridged Benefit: 2.50% Multiplier (80% max) Frozen FAC; to 1.25% Multiplier (no max)
Bridged Benefit Date:	12/30/2016	12/30/2016
Normal Retirement Age:	60	60
Vesting:	8 years	8 years
Early Retirement (Unreduced):	55/25	55/25
Early Retirement (Reduced):	50/25 55/15	50/25 55/15
Final Average Compensation:	3 years	3 years
COLA for Future Retirees:	2.50% (Non-Compound)	2.50% (Non-Compound)
Employee Contributions:	6.00%	6.00%
DC Plan for New Hires:	5/1/2000	5/1/2000
Act 88:	Yes (Adopted 4/6/1967)	Yes (Adopted 4/6/1967)

20 - Teamstrs Cmmnd: Closed to new hires

	2018 Valuation	2017 Valuation
Benefit Multiplier:	2.80% Multiplier (80% max)	2.80% Multiplier (80% max)
Normal Retirement Age:	60	60
Vesting:	10 years	10 years
Early Retirement (Unreduced):	25 & Out	25 & Out
Early Retirement (Reduced):	55/15	55/15
Final Average Compensation:	3 years	3 years
COLA for Future Retirees:	2.50% (Non-Compound)	2.50% (Non-Compound)
Employee Contributions:	1.00%	0.00%
DC Plan for New Hires:	6/1/2000	6/1/2000
Act 88:	Yes (Adopted 4/6/1967)	Yes (Adopted 4/6/1967)

21 - Dispatch Unit: Closed to new hires

	2018 Valuation	2017 Valuation
Benefit Multiplier:	2.25% Multiplier (80% max)	2.25% Multiplier (80% max)
Normal Retirement Age:	60	60
Vesting:	8 years	8 years
Early Retirement (Unreduced):	55/25	55/25
Early Retirement (Reduced):	50/25	50/25
	55/15	55/15
Final Average Compensation:	5 years	5 years
Employee Contributions:	0.00%	0.00%
DC Plan for New Hires:	6/1/2000	6/1/2000
Act 88:	Yes (Adopted 4/6/1967)	Yes (Adopted 4/6/1967)

23 - COAM Srgts: Closed to new hires

	2018 Valuation	2017 Valuation
Benefit Multiplier:	2.80% Multiplier (80% max)	2.80% Multiplier (80% max)
Normal Retirement Age:	60	60
Vesting:	10 years	10 years
Early Retirement (Unreduced):	50/25	50/25
Early Retirement (Reduced):	55/15	55/15
Final Average Compensation:	5 years	5 years
COLA for Future Retirees:	2.50% (Non-Compound)	2.50% (Non-Compound)
Employee Contributions:	0.00%	0.00%
DC Plan for New Hires:	6/1/2000	6/1/2000
Act 88:	Yes (Adopted 4/6/1967)	Yes (Adopted 4/6/1967)

81 - COA from div 11: Closed to new hires

	2018 Valuation	2017 Valuation
Benefit Multiplier:	Bridged Benefit:2.50% Multiplier (80% max) Frozen FAC;1.25% Multiplier (no max)	Bridged Benefit: 2.50% Multiplier (80% max) Frozen FAC; to 1.25% Multiplier (no max)
Bridged Benefit Date:	12/30/2016	12/30/2016
Normal Retirement Age:	60	60
Vesting:	8 years	8 years
Early Retirement (Unreduced):	55/25	55/25
Early Retirement (Reduced):	50/25	50/25
	55/15	55/15
Final Average Compensation:	5 years	5 years
COLA for Future Retirees:	2.50% (Non-Compound)	2.50% (Non-Compound)
Employee Contributions:	6.00%	6.00%
DC Plan for New Hires:	12/1/2017	12/1/2017
Act 88:	Yes (Adopted 4/6/1967)	Yes (Adopted 4/6/1967)

82 - COA from div 12: Closed to new hires

	2018 Valuation	2017 Valuation
Benefit Multiplier:	Bridged Benefit:2.50% Multiplier (80% max) Frozen FAC;1.25% Multiplier (no max)	Bridged Benefit: 2.50% Multiplier (80% max) Frozen FAC; to 1.25% Multiplier (no max)
Bridged Benefit Date:	2/28/2017	2/28/2017
Normal Retirement Age:	60	60
Vesting:	8 years	8 years
Early Retirement (Unreduced):	55/25	55/25
Early Retirement (Reduced):	50/25	50/25
	55/15	55/15
Final Average Compensation:	3 years	3 years
COLA for Future Retirees:	2.50% (Non-Compound) before 2/28/2017, 0.00% after 2/28/2017	2.50% (Non-Compound)
Employee Contributions:	6.00%	6.00%
DC Plan for New Hires:	12/1/2017	12/1/2017
Act 88:	Yes (Adopted 4/6/1967)	Yes (Adopted 4/6/1967)

83 - COA from div 18: Closed to new hires

	2018 Valuation	2017 Valuation
Benefit Multiplier:	Bridged Benefit:2.50% Multiplier (80% max) Frozen FAC;1.25% Multiplier (no max)	Bridged Benefit: 2.50% Multiplier (80% max) Frozen FAC; to 1.25% Multiplier (no max)
Bridged Benefit Date:	12/30/2016	12/30/2016
Normal Retirement Age:	60	60
Vesting:	8 years	8 years
Early Retirement (Unreduced):	55/25	55/25
Early Retirement (Reduced):	50/25 55/15	50/25 55/15
Final Average Compensation:	3 years	3 years
COLA for Future Retirees:	2.50% (Non-Compound)	2.50% (Non-Compound)
Employee Contributions:	6.00%	6.00%
DC Plan for New Hires:	12/1/2017	12/1/2017
Act 88:	Yes (Adopted 4/6/1967)	Yes (Adopted 4/6/1967)

84 - DPW from div 01: Closed to new hires

	2018 Valuation	2017 Valuation
Benefit Multiplier:	Bridged Benefit:2.50% Multiplier (80% max) Frozen FAC;1.25% Multiplier (no max)	2.50% Multiplier (80% max)
Bridged Benefit Date:	11/30/2017	
Normal Retirement Age:	60	60
Vesting:	6 years	6 years
Early Retirement (Unreduced):	55/25	55/25
Early Retirement (Reduced):	50/25 55/15	50/25 55/15
Final Average Compensation:	3 years	3 years
COLA for Future Retirees:	2.50% (Non-Compound) before 11/30/2017, 0.00% after 11/30/2017	2.50% (Non-Compound)
Employee Contributions:	6.00%	0.00%
DC Plan for New Hires:	12/1/2017	12/1/2017
Act 88:	Yes (Adopted 4/6/1967)	Yes (Adopted 4/6/1967)

85 - DPW from div 11: Closed to new hires

	2018 Valuation	2017 Valuation
Benefit Multiplier:	Bridged Benefit:2.50% Multiplier (80% max) Frozen FAC;1.25% Multiplier (no max)	Bridged Benefit: 2.50% Multiplier (80% max) Frozen FAC; to 1.25% Multiplier (no max)
Bridged Benefit Date:	12/30/2016	12/30/2016
Normal Retirement Age:	60	60
Vesting:	8 years	8 years
Early Retirement (Unreduced):	55/25	55/25
Early Retirement (Reduced):	50/25	50/25
	55/15	55/15
Final Average Compensation:	5 years	5 years
COLA for Future Retirees:	2.50% (Non-Compound)	2.50% (Non-Compound)
Employee Contributions:	6.00%	6.00%
DC Plan for New Hires:	12/1/2017	12/1/2017
Act 88:	Yes (Adopted 4/6/1967)	Yes (Adopted 4/6/1967)

86 - DPW from div 18: Closed to new hires

	2018 Valuation	2017 Valuation
Benefit Multiplier:	Bridged Benefit:2.50% Multiplier (80% max) Frozen FAC;1.25% Multiplier (no max)	Bridged Benefit: 2.50% Multiplier (80% max) Frozen FAC; to 1.25% Multiplier (no max)
Bridged Benefit Date:	12/30/2016	12/30/2016
Normal Retirement Age:	60	60
Vesting:	8 years	8 years
Early Retirement (Unreduced):	55/25	55/25
Early Retirement (Reduced):	50/25	50/25
	55/15	55/15
Final Average Compensation:	3 years	3 years
COLA for Future Retirees:	2.50% (Non-Compound)	2.50% (Non-Compound)
Employee Contributions:	6.00%	6.00%
DC Plan for New Hires:	12/1/2017	12/1/2017
Act 88:	Yes (Adopted 4/6/1967)	Yes (Adopted 4/6/1967)

Table 3: Participant Summary

Division	2018 Valuation Number	2018 Valuation Annual Payroll[1]	2017 Valuation Number	2017 Valuation Annual Payroll[1]	2018 Valuation Average Age	2018 Valuation Average Benefit Service[2]	2018 Valuation Average Eligibility Service[2]
01 - Gnrl Tmstr							
Active Employees	1	$ 43,700	2	$ 88,650	58.9	21.3	21.3
Vested Former Employees	8	59,538	9	58,796	54.1	8.5	15.0
Retirees and Beneficiaries	67	1,002,008	66	976,395	72.6		
02 - Deputies POAM							
Active Employees	4	$ 243,953	4	$ 241,901	46.2	19.2	19.2
Vested Former Employees	3	40,192	3	45,015	44.6	10.9	12.8
Retirees and Beneficiaries	30	879,204	31	929,935	68.1		
10 - Elctd Empl							
Active Employees	1	$ 44,954	2	$ 160,992	68.2	26.0	26.0
Vested Former Employees	2	71,446	1	1,434	55.2	16.5	16.5
Retirees and Beneficiaries	20	645,740	20	633,812	74.9		
11 - Gnrl NonCntrct							
Active Employees	2	$ 104,098	2	$ 101,589	48.0	18.8	18.8
Vested Former Employees	1	3,024	1	3,024	53.5	4.8	23.5
Retirees and Beneficiaries	23	372,665	23	368,451	72.8		
12 - AFSCME							
Active Employees	1	$ 50,516	1	$ 49,852	55.6	22.1	22.1
Vested Former Employees	2	28,816	2	28,816	51.5	10.8	15.9
Retirees and Beneficiaries	6	177,054	6	174,363	68.0		
13 - Circuit Ct							
Active Employees	24	$ 1,164,785	25	$ 1,174,378	49.0	11.8	13.3
Vested Former Employees	6	70,265	6	70,266	51.5	10.5	11.6
Retirees and Beneficiaries	27	609,609	27	597,151	68.5		
14 - Hlth Dept Un							
Active Employees	3	$ 127,654	3	$ 142,735	57.0	26.0	26.0
Vested Former Employees	7	17,921	8	40,627	54.9	4.5	13.1
Retirees and Beneficiaries	28	407,737	27	387,047	69.7		
15 - Dist Crt Tmstr							
Active Employees	1	$ 61,591	1	$ 57,585	47.1	24.7	24.7
Vested Former Employees	2	23,470	2	24,298	52.6	11.1	11.1
Retirees and Beneficiaries	15	389,064	15	388,334	66.6		
16 - TPOAM							
Active Employees	1	$ 42,497	1	$ 42,985	47.4	26.3	26.3
Vested Former Employees	3	23,439	3	24,515	57.4	11.3	13.6
Retirees and Beneficiaries	6	140,120	6	139,535	68.5		

Table 3 (continued)

Division	2018 Valuation		2017 Valuation		2018 Valuation		
	Number	Annual Payroll[1]	Number	Annual Payroll[1]	Average Age	Average Benefit Service[2]	Average Eligibility Service[2]
17 - Circt Crt Spvs							
Active Employees	2	$ 148,515	2	$ 143,762	51.8	20.3	20.3
Vested Former Employees	0	0	0	0	0.0	0.0	0.0
Retirees and Beneficiaries	4	111,518	4	107,601	70.1		
18 - Exempt							
Active Employees	4	$ 254,297	4	$ 250,136	56.3	24.0	24.0
Vested Former Employees	1	23,169	1	23,169	57.0	18.3	18.3
Retirees and Beneficiaries	32	1,134,052	33	1,157,878	67.7		
20 - Teamstrs Cmmnd							
Active Employees	2	$ 158,636	2	$ 161,807	46.9	23.1	23.7
Vested Former Employees	0	0	0	0	0.0	0.0	0.0
Retirees and Beneficiaries	13	677,574	13	698,107	66.9		
21 - Dispatch Unit							
Active Employees	0	$ 0	0	$ 0	0.0	0.0	0.0
Vested Former Employees	1	26,811	1	26,811	58.5	21.5	21.5
Retirees and Beneficiaries	4	37,230	4	37,230	69.7		
23 - COAM Srgts							
Active Employees	4	$ 300,059	5	$ 380,402	48.6	23.5	23.5
Vested Former Employees	1	46,759	1	46,760	47.6	22.1	22.1
Retirees and Beneficiaries	8	308,846	7	275,088	66.8		
81 - COA from div 11							
Active Employees	0	$ 0	0	$ 0	0.0	0.0	0.0
Vested Former Employees	2	11,395	2	11,395	58.3	9.5	9.5
Retirees and Beneficiaries	5	58,229	5	56,954	68.5		
82 - COA from div 12							
Active Employees	0	$ 0	0	$ 0	0.0	0.0	0.0
Vested Former Employees	1	23,441	1	23,441	43.3	16.6	17.5
Retirees and Beneficiaries	0	0	0	0	0.0		
83 - COA from div 18							
Active Employees	0	$ 0	0	$ 0	0.0	0.0	0.0
Vested Former Employees	0	0	0	0	0.0	0.0	0.0
Retirees and Beneficiaries	1	54,719	1	53,447	65.8		
84 - DPW from div 01							
Active Employees	3	$ 118,789	3	$ 141,542	52.8	26.1	26.1
Vested Former Employees	0	0	0	0	0.0	0.0	0.0
Retirees and Beneficiaries	3	71,694	3	70,258	66.4		
85 - DPW from div 11							
Active Employees	0	$ 0	0	$ 0	0.0	0.0	0.0
Vested Former Employees	0	0	0	0	0.0	0.0	0.0
Retirees and Beneficiaries	2	23,816	2	21,922	78.1		

Table 3 (continued)

Division	2018 Valuation		2017 Valuation		2018 Valuation		
	Number	Annual Payroll[1]	Number	Annual Payroll[1]	Average Age	Average Benefit Service[2]	Average Eligibility Service[2]
86 - DPW from div 18							
Active Employees	1	$ 55,075	1	$ 55,025	58.1	26.7	26.7
Vested Former Employees	0	0	0	0	0.0	0.0	0.0
Retirees and Beneficiaries	4	135,338	4	132,619	65.2		
Total Municipality							
Active Employees	**54**	**$ 2,919,119**	**58**	**$ 3,193,341**	**50.7**	**18.1**	**18.8**
Vested Former Employees	**40**	**469,686**	**41**	**428,367**	**53.2**	**10.2**	**14.2**
Retirees and Beneficiaries	**298**	**7,236,217**	**297**	**7,206,127**	**70.0**		
Total Participants	**392**		**396**				

1 Annual payroll for active employees; annual deferred benefits payable for vested former employees; annual benefits being paid for retirees and beneficiaries.

2 Descriptions can be found under Miscellaneous and Technical Assumptions in the Appendix.

Table 4: Reported Assets (Market Value)

Division	2018 Valuation		2017 Valuation	
	Employer and Retiree[1]	Employee[2]	Employer and Retiree[1]	Employee[2]
01 - Gnrl Tmstr	$ 4,785,309	$ 4,613	$ 5,581,364	$ 598
02 - Deputies POAM	4,050,168	109,479	4,531,570	101,920
10 - Elctd Empl	3,050,291	19,882	3,517,416	9,813
11 - Gnrl NonCntrct	1,693,769	12,170	2,044,465	5,918
12 - AFSCME	1,264,544	5,664	1,428,265	2,565
13 - Circuit Ct	6,100,239	0	6,534,398	0
14 - Hlth Dept Un	2,952,211	8,479	3,329,227	865
15 - Dist Crt Tmstr	1,997,651	18,260	2,268,741	14,289
16 - TPOAM	836,981	11,164	947,409	9,736
17 - Circt Crt Spvs	632,851	0	679,373	0
18 - Exempt	6,035,082	29,774	6,840,309	14,584
20 - Teamstrs Cmmnd	3,512,409	5,263	3,854,959	5,128
21 - Dispatch Unit	331,899	0	357,379	0
23 - COAM Srgts	3,428,046	33,291	3,582,770	32,438
81 - COA from div 11	760,991	0	846,489	0
82 - COA from div 12	75,727	0	79,038	0
83 - COA from div 18	611,409	0	687,150	0
84 - DPW from div 01	974,019	8,100	990,976	944
85 - DPW from div 11	111,029	0	131,202	0
86 - DPW from div 18	934,347	6,438	1,015,224	3,177
S1 - Surplus Unassoc.	2,003,265	0	252,986	0
Municipality Total[3]	**$ 46,142,236**	**$ 272,576**	**$ 49,500,710**	**$ 201,975**
Combined Assets[3]	**$46,414,811**		**$49,702,685**	

[1] Reserve for Employer Contributions and Benefit Payments.
[2] Reserve for Employee Contributions.
[3] Totals may not add due to rounding.

The December 31, 2018 valuation assets (actuarial value of assets) are equal to 1.095342 times the reported market value of assets (compared to 1.011321 as of December 31, 2017). Refer to the Appendix for a description of the valuation asset derivation and a detailed calculation of valuation assets.

Assets in the Surplus division(s) are employer assets that have been reserved to be used by the employer at some point in the future to stabilize increases in contributions. These assets are not used in calculating the employer contribution for the fiscal year beginning January 1, 2020.

Table 5: Flow of Valuation Assets

Year Ended 12/31	Employer Contributions Required	Employer Contributions Additional	Employee Contributions	Investment Income (Valuation Assets)	Benefit Payments	Employee Contribution Refunds	Net Transfers	Valuation Asset Balance
2008	$ 3,441,339		$ 10,208	$ 1,735,368	$ (4,564,382)	$ 0	$ 0	$ 39,109,567
2009	3,572,015		11,169	1,530,820	(4,775,061)	0	0	39,448,510
2010	3,960,432		11,704	2,058,865	(4,832,231)	0	0	40,647,280
2011	3,962,869	$ 0	10,903	2,029,332	(5,004,129)	(11,734)	0	41,634,521
2012	3,879,285	0	10,039	1,769,653	(5,382,916)	0	0	41,910,582
2013	3,964,682	0	8,727	2,339,803	(5,789,889)	0	1	42,433,906
2014	4,258,800	0	8,176	2,352,134	(6,008,142)	0	0	43,044,874
2015	4,479,187	0	6,978	2,054,023	(6,270,104)	0	0	43,314,958
2016	4,782,033	0	5,907	2,101,238	(6,651,752)	0	0	43,552,384
2017	5,170,991	5,843,015	44,783	2,840,459	(7,186,264)	0	0	50,265,368
2018	4,054,630	1,845,296	64,963	1,810,935	(7,201,098)	0	0	50,840,094

Notes:

Transfers in and out are usually related to the transfer of participants between municipalities, and to employer and employee payments for service credit purchases (if any) that the governing body has approved.

Additional employer contributions, if any, are shown separately starting in 2011. Prior to 2011, additional contributions are combined with the required employer contributions.

The investment income column reflects the recognized investment income based on Valuation Assets. It does not reflect the market value investment return in any given year.

The Valuation Asset balance includes assets from Surplus divisions, if any.

Years where historical information is not available, will be displayed with zero values.

Table 6: Actuarial Accrued Liabilities and Valuation Assets as of December 31, 2018

	Actuarial Accrued Liability							Unfunded
Division	Active Employees	Vested Former Employees	Retirees and Beneficiaries	Pending Refunds	Total	Valuation Assets	Percent Funded	(Overfunded) Accrued Liabilities
01 - Gnrl Tmstr	$ 268,271	$ 548,768	$ 10,062,459	$ 0	$ 10,879,498	$ 5,246,604	48.2%	$ 5,632,894
02 - Deputies POAM	1,447,358	166,572	9,643,578	1,603	11,259,111	4,556,236	40.5%	6,702,875
10 - Elctd Empl	262,077	1,004,117	6,410,149	0	7,676,343	3,362,889	43.8%	4,313,454
11 - Gnrl NonCntrct	268,625	20,393	3,275,880	0	3,564,898	1,868,587	52.4%	1,696,311
12 - AFSCME	282,956	213,126	1,947,565	0	2,443,647	1,391,311	56.9%	1,052,336
13 - Circuit Ct	3,666,299	567,040	6,649,901	0	10,883,240	6,681,848	61.4%	4,201,392
14 - Hlth Dept Un	908,476	140,669	4,202,960	0	5,252,105	3,242,968	61.7%	2,009,137
15 - Dist Crt Tmstr	234,208	145,547	4,275,462	0	4,655,217	2,208,112	47.4%	2,447,105
16 - TPOAM	150,969	205,356	1,372,132	0	1,728,457	929,009	53.7%	799,448
17 - Circt Crt Spvs	771,351	0	1,212,057	0	1,983,408	693,188	34.9%	1,290,220
18 - Exempt	1,346,575	239,187	13,044,869	0	14,630,631	6,643,091	45.4%	7,987,540
20 - Teamstrs Cmmnd	1,358,902	0	8,034,314	0	9,393,216	3,853,054	41.0%	5,540,162
21 - Dispatch Unit	0	247,576	380,696	0	628,272	363,542	57.9%	264,730
23 - COAM Srgts	2,354,709	240,672	3,695,962	0	6,291,343	3,791,348	60.3%	2,499,995
81 - COA from div 11	0	131,137	675,899	0	807,036	833,546	103.3%	(26,510)
82 - COA from div 12	0	82,727	0	0	82,727	82,947	100.3%	(220)
83 - COA from div 18	0	0	615,862	0	615,862	669,702	108.7%	(53,840)
84 - DPW from div 01	1,023,145	0	820,431	0	1,843,576	1,075,756	58.4%	767,820
85 - DPW from div 11	0	0	187,889	0	187,889	121,614	64.7%	66,275
86 - DPW from div 18	357,417	0	1,639,123	0	1,996,540	1,030,481	51.6%	966,059
S1 - Surplus Unassoc.	0	0	0	0	0	2,194,261		(2,194,261)
Total	**$ 14,701,338**	**$ 3,952,887**	**$ 78,147,188**	**$ 1,603**	**$ 96,803,016**	**$ 50,840,094**	**52.5%**	**$ 45,962,922**

Please see the Comments on Asset Smoothing in the Executive Summary of this report.

Table 7: Actuarial Accrued Liabilities - Comparative Schedule

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2004	$ 78,893,261	$ 42,747,512	54%	$ 36,145,749
2005	71,993,673	35,193,962	49%	36,799,711
2006	74,170,541	36,695,376	49%	37,475,165
2007	76,407,968	38,487,034	50%	37,920,934
2008	78,874,560	39,109,567	50%	39,764,993
2009	79,212,816	39,448,510	50%	39,764,306
2010	80,396,593	40,647,280	51%	39,749,313
2011	82,943,903	41,634,521	50%	41,309,382
2012	85,327,602	41,910,582	49%	43,417,020
2013	86,837,752	42,433,906	49%	44,403,846
2014	88,858,803	43,044,874	48%	45,813,929
2015	95,902,694	43,314,958	45%	52,587,736
2016	97,374,366	43,552,384	45%	53,821,982
2017	96,848,144	50,265,368	52%	46,582,776
2018	96,803,016	50,840,094	53%	45,962,922

Notes: Actuarial assumptions were revised for the 2004, 2008, 2009, 2010, 2011, 2012 and 2015 actuarial valuations.

The Valuation Assets include assets from Surplus divisions, if any.

Years where historical information is not available will be displayed with zero values.

Tables 8 and 9: Division-Based Comparative Schedules

Division 01 - Gnrl Tmstr

Table 8-01: Actuarial Accrued Liabilities - Comparative Schedule

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2008	$ 10,908,406	$ 6,302,740	58%	$ 4,605,666
2009	11,561,373	6,558,152	57%	5,003,221
2010	11,424,423	6,582,556	58%	4,841,867
2011	11,843,656	6,610,874	56%	5,232,782
2012	11,985,994	6,465,882	54%	5,520,112
2013	11,897,652	6,279,954	53%	5,617,698
2014	12,160,082	6,235,590	51%	5,924,492
2015	13,011,160	6,090,891	47%	6,920,269
2016	13,080,775	5,974,224	46%	7,106,551
2017	10,985,982	5,645,155	51%	5,340,827
2018	10,879,498	5,246,604	48%	5,632,894

Notes: Actuarial assumptions were revised for the 2008, 2009, 2010, 2011, 2012 and 2015 actuarial valuations.

Table 9-01: Computed Employer Contributions - Comparative Schedule

Valuation Date December 31	Active Employees: Number	Active Employees: Annual Payroll	Computed Employer Contribution[1]	Employee Contribution Rate[2]
2008	18	$ 742,412	$ 39,788	0.00%
2009	22	934,425	$ 47,989	0.00%
2010	20	825,902	$ 40,777	0.00%
2011	15	597,424	$ 41,363	0.00%
2012	9	403,625	$ 43,390	0.00%
2013	9	423,524	$ 46,314	0.00%
2014	8	385,382	$ 51,150	0.00%
2015	7	349,024	$ 64,070	0.00%
2016	5	255,896	$ 67,849	0.00%
2017	2	88,650	$ 38,608	6.00%
2018	1	43,700	$ 46,298	6.00%

1 For open divisions, a percent of pay contribution is shown. For closed divisions, a monthly dollar contribution is shown.

2 For each valuation year, the computed employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the computed employer contributon will be adjusted.

Note: The contributions shown in Table 9 for the 12/31/2015 through 12/31/2019 valuations do **not** reflect the phase-in of the increased contribution requirements associated with the new actuarial assumptions. The full contribution without phase-in is shown in Table 9 above. The contribution requirements including the 5-year phase-in are shown on page 2.

See the Benefit Provision History, later in this report, for past benefit provision changes.

Years where historical information is not available, will be displayed with zero values.

Table 8-02: Actuarial Accrued Liabilities - Comparative Schedule

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2008	$ 10,768,703	$ 4,004,514	37%	$ 6,764,189
2009	10,701,502	3,953,427	37%	6,748,075
2010	10,980,374	4,031,566	37%	6,948,808
2011	10,751,233	3,998,449	37%	6,752,784
2012	10,428,948	3,943,303	38%	6,485,645
2013	10,447,819	3,954,931	38%	6,492,888
2014	10,652,829	3,970,351	37%	6,682,478
2015	11,374,551	3,941,607	35%	7,432,944
2016	11,597,058	3,897,250	34%	7,699,808
2017	11,467,056	4,685,946	41%	6,781,110
2018	11,259,111	4,556,236	40%	6,702,875

Notes: Actuarial assumptions were revised for the 2008, 2009, 2010, 2011, 2012 and 2015 actuarial valuations.

Table 9-02: Computed Employer Contributions - Comparative Schedule

Valuation Date December 31	Active Employees		Computed Employer Contribution[1]	Employee Contribution Rate[2]
	Number	Annual Payroll		
2008	10	$ 482,715	$ 51,723	2.00%
2009	10	522,685	$ 56,122	2.00%
2010	11	571,704	$ 52,616	2.00%
2011	9	495,997	$ 50,263	2.00%
2012	7	395,897	$ 49,597	2.00%
2013	7	394,590	$ 52,281	2.00%
2014	6	337,678	$ 56,306	2.00%
2015	5	285,527	$ 67,487	2.00%
2016	4	245,141	$ 73,179	2.00%
2017	4	241,901	$ 51,734	2.00%
2018	4	243,953	$ 56,509	3.00%

1 For open divisions, a percent of pay contribution is shown. For closed divisions, a monthly dollar contribution is shown.

2 For each valuation year, the computed employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the computed employer contributon will be adjusted.

Note: The contributions shown in Table 9 for the 12/31/2015 through 12/31/2019 valuations do **not** reflect the phase-in of the increased contribution requirements associated with the new actuarial assumptions. The full contribution without phase-in is shown in Table 9 above. The contribution requirements including the 5-year phase-in are shown on page 2.

See the Benefit Provision History, later in this report, for past benefit provision changes.

Years where historical information is not available, will be displayed with zero values.

Table 8-10: Actuarial Accrued Liabilities - Comparative Schedule

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2008	$ 5,855,103	$ 3,246,390	55%	$ 2,608,713
2009	5,851,512	3,258,709	56%	2,592,803
2010	5,877,052	3,332,315	57%	2,544,737
2011	5,986,353	3,397,920	57%	2,588,433
2012	6,461,568	3,408,607	53%	3,052,961
2013	7,035,577	3,453,063	49%	3,582,514
2014	7,132,459	3,352,964	47%	3,779,495
2015	7,612,292	3,266,739	43%	4,345,553
2016	7,494,558	3,195,450	43%	4,299,108
2017	7,490,694	3,567,161	48%	3,923,533
2018	7,676,343	3,362,889	44%	4,313,454

Notes: Actuarial assumptions were revised for the 2008, 2009, 2010, 2011, 2012 and 2015 actuarial valuations.

Table 9-10: Computed Employer Contributions - Comparative Schedule

Valuation Date December 31	Active Employees		Computed Employer Contribution[1]	Employee Contribution Rate[2]
	Number	Annual Payroll		
2008	7	$ 371,560	$ 21,757	0.00%
2009	7	375,221	$ 23,076	0.00%
2010	7	377,111	$ 20,561	0.00%
2011	7	389,161	$ 21,006	0.00%
2012	4	117,947	$ 22,944	0.00%
2013	5	227,538	$ 29,513	0.00%
2014	4	217,407	$ 32,182	0.00%
2015	3	189,936	$ 39,796	0.00%
2016	2	160,757	$ 39,129	10.00%
2017	2	160,992	$ 28,736	6.00%
2018	1	44,954	$ 35,988	6.00%

1 For open divisions, a percent of pay contribution is shown. For closed divisions, a monthly dollar contribution is shown.

2 For each valuation year, the computed employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the computed employer contributon will be adjusted.

Note: The contributions shown in Table 9 for the 12/31/2015 through 12/31/2019 valuations do **not** reflect the phase-in of the increased contribution requirements associated with the new actuarial assumptions. The full contribution without phase-in is shown in Table 9 above. The contribution requirements including the 5-year phase-in are shown on page 2.

See the Benefit Provision History, later in this report, for past benefit provision changes.

Years where historical information is not available, will be displayed with zero values.

Division 11 - Gnrl NonCntrct

Table 8-11: Actuarial Accrued Liabilities - Comparative Schedule

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2008	$ 5,214,604	$ 3,457,474	66%	$ 1,757,130
2009	4,588,290	3,084,926	67%	1,503,364
2010	4,669,757	3,095,343	66%	1,574,414
2011	4,751,136	3,100,329	65%	1,650,807
2012	4,839,552	3,025,879	63%	1,813,673
2013	4,261,412	2,859,952	67%	1,401,460
2014	4,388,006	2,853,180	65%	1,534,826
2015	4,787,844	2,752,200	58%	2,035,644
2016	4,674,825	2,623,510	56%	2,051,315
2017	3,645,763	2,073,595	57%	1,572,168
2018	3,564,898	1,868,587	52%	1,696,311

Notes: Actuarial assumptions were revised for the 2008, 2009, 2010, 2011, 2012 and 2015 actuarial valuations.

Table 9-11: Computed Employer Contributions - Comparative Schedule

Valuation Date December 31	Active Employees Number	Active Employees Annual Payroll	Computed Employer Contribution[1]	Employee Contribution Rate[2]
2008	17	$ 604,821	$ 17,705	0.00%
2009	11	379,478	$ 14,348	0.00%
2010	11	394,718	$ 14,172	0.00%
2011	11	405,460	$ 14,629	0.00%
2012	9	357,294	$ 16,227	0.00%
2013	7	251,095	$ 12,413	0.00%
2014	5	186,656	$ 14,055	0.00%
2015	3	128,160	$ 19,106	0.00%
2016	2	98,670	$ 18,616	10.00%
2017	2	101,589	$ 11,252	6.00%
2018	2	104,098	$ 13,600	6.00%

1 For open divisions, a percent of pay contribution is shown. For closed divisions, a monthly dollar contribution is shown.

2 For each valuation year, the computed employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the computed employer contributon will be adjusted.

Note: The contributions shown in Table 9 for the 12/31/2015 through 12/31/2019 valuations do **not** reflect the phase-in of the increased contribution requirements associated with the new actuarial assumptions. The full contribution without phase-in is shown in Table 9 above. The contribution requirements including the 5-year phase-in are shown on page 2.

See the Benefit Provision History, later in this report, for past benefit provision changes.

Years where historical information is not available, will be displayed with zero values.

Table 8-12: Actuarial Accrued Liabilities - Comparative Schedule

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2008	$ 2,290,121	$ 1,095,951	48%	$ 1,194,170
2009	2,332,887	1,152,786	49%	1,180,101
2010	2,312,927	1,215,057	53%	1,097,870
2011	2,396,865	1,275,124	53%	1,121,741
2012	2,468,177	1,308,809	53%	1,159,368
2013	2,289,091	1,223,109	53%	1,065,982
2014	2,384,378	1,276,646	54%	1,107,732
2015	2,665,636	1,301,609	49%	1,364,027
2016	2,552,861	1,320,987	52%	1,231,874
2017	2,410,941	1,447,028	60%	963,913
2018	2,443,647	1,391,311	57%	1,052,336

Notes: Actuarial assumptions were revised for the 2008, 2009, 2010, 2011, 2012 and 2015 actuarial valuations.

Table 9-12: Computed Employer Contributions - Comparative Schedule

Valuation Date December 31	Active Employees		Computed Employer Contribution[1]	Employee Contribution Rate[2]
	Number	Annual Payroll		
2008	4	$ 197,272	$ 10,118	0.00%
2009	4	204,505	$ 10,933	0.00%
2010	3	154,836	$ 8,753	0.00%
2011	3	152,730	$ 8,929	0.00%
2012	3	163,927	$ 9,698	0.00%
2013	3	160,508	$ 9,443	0.00%
2014	3	164,905	$ 10,296	0.00%
2015	2	116,912	$ 13,138	0.00%
2016	1	60,452	$ 11,737	0.00%
2017	1	49,852	$ 6,181	6.00%
2018	1	50,516	$ 8,084	6.00%

1 For open divisions, a percent of pay contribution is shown. For closed divisions, a monthly dollar contribution is shown.

2 For each valuation year, the computed employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the computed employer contributon will be adjusted.

Note: The contributions shown in Table 9 for the 12/31/2015 through 12/31/2019 valuations do **not** reflect the phase-in of the increased contribution requirements associated with the new actuarial assumptions. The full contribution without phase-in is shown in Table 9 above. The contribution requirements including the 5-year phase-in are shown on page 2.

See the Benefit Provision History, later in this report, for past benefit provision changes.

Years where historical information is not available, will be displayed with zero values.

Table 8-13: Actuarial Accrued Liabilities - Comparative Schedule

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2008	$ 5,855,965	$ 3,852,685	66%	$ 2,003,280
2009	5,928,418	4,139,444	70%	1,788,974
2010	6,330,011	4,489,559	71%	1,840,452
2011	6,926,998	4,816,949	70%	2,110,049
2012	7,523,644	5,033,501	67%	2,490,143
2013	8,057,792	5,295,395	66%	2,762,397
2014	8,566,719	5,547,677	65%	3,019,042
2015	9,852,045	5,847,083	59%	4,004,962
2016	10,084,874	5,960,208	59%	4,124,666
2017	10,554,061	6,608,374	63%	3,945,687
2018	10,883,240	6,681,848	61%	4,201,392

Notes: Actuarial assumptions were revised for the 2008, 2009, 2010, 2011, 2012 and 2015 actuarial valuations.

Table 9-13: Computed Employer Contributions - Comparative Schedule

Valuation Date December 31	Active Employees Number	Active Employees Annual Payroll	Computed Employer Contribution[1]	Employee Contribution Rate[2]
2008	32	$ 1,341,226	21.24%	0.00%
2009	33	1,388,691	20.55%	0.00%
2010	33	1,421,621	20.40%	0.00%
2011	33	1,468,692	21.53%	0.00%
2012	32	1,439,084	24.31%	0.00%
2013	33	1,486,735	24.91%	0.00%
2014	32	1,461,683	26.21%	0.00%
2015	33	1,518,027	$ 41,748	0.00%
2016	29	1,360,158	$ 41,264	0.00%
2017	25	1,174,378	$ 39,724	0.00%
2018	24	1,164,785	$ 44,247	0.00%

1 For open divisions, a percent of pay contribution is shown. For closed divisions, a monthly dollar contribution is shown.

2 For each valuation year, the computed employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the computed employer contributon will be adjusted.

Note: The contributions shown in Table 9 for the 12/31/2015 through 12/31/2019 valuations do **not** reflect the phase-in of the increased contribution requirements associated with the new actuarial assumptions. The full contribution without phase-in is shown in Table 9 above. The contribution requirements including the 5-year phase-in are shown on page 2.

See the Benefit Provision History, later in this report, for past benefit provision changes.

Years where historical information is not available, will be displayed with zero values.

Table 8-14: Actuarial Accrued Liabilities - Comparative Schedule

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2008	$ 4,178,965	$ 3,255,428	78%	$ 923,537
2009	4,368,790	3,250,291	74%	1,118,499
2010	4,487,813	3,289,310	73%	1,198,503
2011	4,598,531	3,318,801	72%	1,279,730
2012	4,730,638	3,350,845	71%	1,379,793
2013	4,678,265	3,273,583	70%	1,404,682
2014	4,796,527	3,319,338	69%	1,477,189
2015	5,154,471	3,333,945	65%	1,820,526
2016	5,310,907	3,337,414	63%	1,973,493
2017	5,203,339	3,367,792	65%	1,835,547
2018	5,252,105	3,242,968	62%	2,009,137

Notes: Actuarial assumptions were revised for the 2008, 2009, 2010, 2011, 2012 and 2015 actuarial valuations.

Table 9-14: Computed Employer Contributions - Comparative Schedule

Valuation Date December 31	Active Employees Number	Active Employees Annual Payroll	Computed Employer Contribution[1]	Employee Contribution Rate[2]
2008	7	$ 336,964	$ 9,563	0.00%
2009	8	372,920	$ 11,990	0.00%
2010	8	382,349	$ 11,401	0.00%
2011	8	378,675	$ 11,600	0.00%
2012	8	384,699	$ 12,747	0.00%
2013	6	297,266	$ 12,553	0.00%
2014	6	299,002	$ 13,826	0.00%
2015	6	291,538	$ 18,009	0.00%
2016	3	147,031	$ 19,362	0.00%
2017	3	142,735	$ 13,834	6.00%
2018	3	127,654	$ 17,179	6.00%

1 For open divisions, a percent of pay contribution is shown. For closed divisions, a monthly dollar contribution is shown.

2 For each valuation year, the computed employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the computed employer contributon will be adjusted.

Note: The contributions shown in Table 9 for the 12/31/2015 through 12/31/2019 valuations do **not** reflect the phase-in of the increased contribution requirements associated with the new actuarial assumptions. The full contribution without phase-in is shown in Table 9 above. The contribution requirements including the 5-year phase-in are shown on page 2.

See the Benefit Provision History, later in this report, for past benefit provision changes.

Years where historical information is not available, will be displayed with zero values.

Table 8-15: Actuarial Accrued Liabilities - Comparative Schedule

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2008	$ 4,345,638	$ 1,929,905	44%	$ 2,415,733
2009	4,378,954	1,959,589	45%	2,419,365
2010	4,447,711	2,007,391	45%	2,440,320
2011	4,562,462	2,005,979	44%	2,556,483
2012	4,805,945	2,047,895	43%	2,758,050
2013	4,885,373	2,025,622	42%	2,859,751
2014	4,405,308	2,039,735	46%	2,365,573
2015	4,695,651	2,090,027	45%	2,605,624
2016	4,808,098	2,053,610	43%	2,754,488
2017	4,674,449	2,308,876	49%	2,365,573
2018	4,655,217	2,208,112	47%	2,447,105

Notes: Actuarial assumptions were revised for the 2008, 2009, 2010, 2011, 2012 and 2015 actuarial valuations.

Table 9-15: Computed Employer Contributions - Comparative Schedule

Valuation Date December 31	Active Employees		Computed Employer Contribution[1]	Employee Contribution Rate[2]
	Number	Annual Payroll		
2008	6	$ 270,936	$ 19,274	0.00%
2009	6	278,420	$ 20,999	0.00%
2010	3	151,218	$ 17,746	0.00%
2011	2	103,794	$ 18,469	0.00%
2012	3	158,033	$ 21,402	0.00%
2013	2	106,549	$ 22,507	0.00%
2014	2	108,664	$ 19,379	0.00%
2015	2	109,408	$ 23,584	0.00%
2016	1	55,969	$ 25,888	0.00%
2017	1	57,585	$ 17,060	6.00%
2018	1	61,591	$ 20,049	6.00%

1 For open divisions, a percent of pay contribution is shown. For closed divisions, a monthly dollar contribution is shown.

2 For each valuation year, the computed employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the computed employer contributon will be adjusted.

Note: The contributions shown in Table 9 for the 12/31/2015 through 12/31/2019 valuations do **not** reflect the phase-in of the increased contribution requirements associated with the new actuarial assumptions. The full contribution without phase-in is shown in Table 9 above. The contribution requirements including the 5-year phase-in are shown on page 2.

See the Benefit Provision History, later in this report, for past benefit provision changes.

Years where historical information is not available, will be displayed with zero values.

Table 8-16: Actuarial Accrued Liabilities - Comparative Schedule

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2008	$ 1,376,310	$ 755,555	55%	$ 620,755
2009	1,355,375	735,807	54%	619,568
2010	1,384,227	742,329	54%	641,898
2011	1,386,916	748,754	54%	638,162
2012	1,435,199	755,765	53%	679,434
2013	1,481,340	774,752	52%	706,588
2014	1,524,294	801,609	53%	722,685
2015	1,632,107	829,760	51%	802,347
2016	1,716,719	865,724	50%	850,995
2017	1,722,460	967,981	56%	754,479
2018	1,728,457	929,009	54%	799,448

Notes: Actuarial assumptions were revised for the 2008, 2009, 2010, 2011, 2012 and 2015 actuarial valuations.

Table 9-16: Computed Employer Contributions - Comparative Schedule

Valuation Date December 31	Active Employees		Computed Employer Contribution[1]	Employee Contribution Rate[2]
	Number	Annual Payroll		
2008	3	$ 115,116	$ 5,095	0.67%
2009	3	114,927	$ 5,469	0.67%
2010	3	119,413	$ 5,168	0.67%
2011	3	114,418	$ 5,095	0.67%
2012	3	123,280	$ 5,693	0.67%
2013	3	124,884	$ 6,094	0.67%
2014	3	125,763	$ 6,444	0.67%
2015	3	126,371	$ 7,705	0.67%
2016	2	84,602	$ 8,334	0.67%
2017	1	42,985	$ 5,616	3.00%
2018	1	42,497	$ 6,744	3.00%

1 For open divisions, a percent of pay contribution is shown. For closed divisions, a monthly dollar contribution is shown.

2 For each valuation year, the computed employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the computed employer contributon will be adjusted.

Note: The contributions shown in Table 9 for the 12/31/2015 through 12/31/2019 valuations do **not** reflect the phase-in of the increased contribution requirements associated with the new actuarial assumptions. The full contribution without phase-in is shown in Table 9 above. The contribution requirements including the 5-year phase-in are shown on page 2.

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Years where historical information is not available, will be displayed with zero values.

Table 8-17: Actuarial Accrued Liabilities - Comparative Schedule

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2008	$ 1,157,970	$ 417,108	36%	$ 740,862
2009	1,122,402	404,473	36%	717,929
2010	1,144,315	392,431	34%	751,884
2011	1,210,823	383,712	32%	827,111
2012	1,227,042	372,388	30%	854,654
2013	1,292,392	374,062	29%	918,330
2014	1,353,047	402,061	30%	950,986
2015	1,480,074	430,894	29%	1,049,180
2016	1,741,484	563,299	32%	1,178,185
2017	1,808,290	687,064	38%	1,121,226
2018	1,983,408	693,188	35%	1,290,220

Notes: Actuarial assumptions were revised for the 2008, 2009, 2010, 2011, 2012 and 2015 actuarial valuations.

Table 9-17: Computed Employer Contributions - Comparative Schedule

Valuation Date December 31	Active Employees		Computed Employer Contribution[1]	Employee Contribution Rate[2]
	Number	Annual Payroll		
2008	2	$ 143,931	40.37%	0.00%
2009	2	138,804	40.50%	0.00%
2010	2	141,259	41.42%	0.00%
2011	2	150,819	42.43%	0.00%
2012	2	150,258	46.52%	0.00%
2013	2	153,755	48.56%	0.00%
2014	2	156,144	49.39%	0.00%
2015	2	154,620	$ 7,786	0.00%
2016	2	135,322	$ 8,862	0.00%
2017	2	143,762	$ 8,972	0.00%
2018	2	148,515	$ 10,989	0.00%

1 For open divisions, a percent of pay contribution is shown. For closed divisions, a monthly dollar contribution is shown.

2 For each valuation year, the computed employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the computed employer contributon will be adjusted.

Note: The contributions shown in Table 9 for the 12/31/2015 through 12/31/2019 valuations do **not** reflect the phase-in of the increased contribution requirements associated with the new actuarial assumptions. The full contribution without phase-in is shown in Table 9 above. The contribution requirements including the 5-year phase-in are shown on page 2.

See the Benefit Provision History, later in this report, for past benefit provision changes.

Years where historical information is not available, will be displayed with zero values.

Table 8-18: Actuarial Accrued Liabilities - Comparative Schedule

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2008	$ 14,556,448	$ 5,726,358	39%	$ 8,830,090
2009	14,671,925	5,798,178	40%	8,873,747
2010	14,518,888	6,087,943	42%	8,430,945
2011	14,915,469	6,363,824	43%	8,551,645
2012	15,545,517	6,460,995	42%	9,084,522
2013	16,316,956	6,935,825	43%	9,381,131
2014	16,727,760	7,071,840	42%	9,655,920
2015	17,749,384	7,109,819	40%	10,639,565
2016	17,666,935	7,192,849	41%	10,474,086
2017	14,834,945	6,932,497	47%	7,902,448
2018	14,630,631	6,643,091	45%	7,987,540

Notes: Actuarial assumptions were revised for the 2008, 2009, 2010, 2011, 2012 and 2015 actuarial valuations.

Table 9-18: Computed Employer Contributions - Comparative Schedule

Valuation Date December 31	Active Employees		Computed Employer Contribution[1]	Employee Contribution Rate[2]
	Number	Annual Payroll		
2008	11	$ 713,776	$ 68,134	0.00%
2009	11	728,561	$ 74,212	0.00%
2010	11	744,729	$ 63,760	0.00%
2011	10	684,084	$ 64,433	0.00%
2012	10	638,225	$ 71,024	0.00%
2013	10	606,125	$ 75,876	0.00%
2014	9	559,302	$ 81,750	0.00%
2015	6	377,885	$ 95,708	0.00%
2016	5	302,472	$ 95,312	10.00%
2017	4	250,136	$ 57,582	6.00%
2018	4	254,297	$ 63,004	6.00%

1 For open divisions, a percent of pay contribution is shown. For closed divisions, a monthly dollar contribution is shown.
2 For each valuation year, the computed employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the computed employer contributon will be adjusted.

Note: The contributions shown in Table 9 for the 12/31/2015 through 12/31/2019 valuations do **not** reflect the phase-in of the increased contribution requirements associated with the new actuarial assumptions. The full contribution without phase-in is shown in Table 9 above. The contribution requirements including the 5-year phase-in are shown on page 2.

See the Benefit Provision History, later in this report, for past benefit provision changes.

Years where historical information is not available, will be displayed with zero values.

Table 8-20: Actuarial Accrued Liabilities - Comparative Schedule

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2008	$ 7,267,593	$ 2,548,858	35%	$ 4,718,735
2009	7,284,269	2,587,174	36%	4,697,095
2010	7,569,203	2,693,042	36%	4,876,161
2011	8,083,133	2,839,694	35%	5,243,439
2012	8,157,784	2,850,447	35%	5,307,337
2013	8,417,028	2,932,435	35%	5,484,593
2014	9,021,193	3,061,484	34%	5,959,709
2015	9,591,454	3,051,129	32%	6,540,325
2016	9,689,864	3,124,028	32%	6,565,836
2017	9,824,717	3,903,787	40%	5,920,930
2018	9,393,216	3,853,054	41%	5,540,162

Notes: Actuarial assumptions were revised for the 2008, 2009, 2010, 2011, 2012 and 2015 actuarial valuations.

Table 9-20: Computed Employer Contributions - Comparative Schedule

Valuation Date December 31	Active Employees		Computed Employer Contribution[1]	Employee Contribution Rate[2]
	Number	Annual Payroll		
2008	3	$ 213,221	$ 34,625	0.00%
2009	3	227,017	$ 37,988	0.00%
2010	2	148,104	$ 34,478	0.00%
2011	3	231,913	$ 38,302	0.00%
2012	3	232,699	$ 40,241	0.00%
2013	2	152,793	$ 42,841	0.00%
2014	2	150,444	$ 49,611	0.00%
2015	2	153,234	$ 58,839	0.00%
2016	2	155,506	$ 62,012	0.00%
2017	2	161,807	$ 44,911	0.00%
2018	2	158,636	$ 45,379	1.00%

1 For open divisions, a percent of pay contribution is shown. For closed divisions, a monthly dollar contribution is shown.

2 For each valuation year, the computed employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the computed employer contributon will be adjusted.

Note: The contributions shown in Table 9 for the 12/31/2015 through 12/31/2019 valuations do **not** reflect the phase-in of the increased contribution requirements associated with the new actuarial assumptions. The full contribution without phase-in is shown in Table 9 above. The contribution requirements including the 5-year phase-in are shown on page 2.

See the Benefit Provision History, later in this report, for past benefit provision changes.

Years where historical information is not available, will be displayed with zero values.

Table 8-21: Actuarial Accrued Liabilities - Comparative Schedule

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2008	$ 640,145	$ 445,711	70%	$ 194,434
2009	631,722	429,357	68%	202,365
2010	630,291	421,358	67%	208,933
2011	638,318	413,117	65%	225,201
2012	650,554	403,880	62%	246,674
2013	442,488	402,032	91%	40,456
2014	432,045	403,429	93%	28,616
2015	398,071	374,066	94%	24,005
2016	612,056	354,837	58%	257,219
2017	624,357	361,425	58%	262,932
2018	628,272	363,542	58%	264,730

Notes: Actuarial assumptions were revised for the 2008, 2009, 2010, 2011, 2012 and 2015 actuarial valuations.

Table 9-21: Computed Employer Contributions - Comparative Schedule

Valuation Date December 31	Active Employees		Computed Employer Contribution[1]	Employee Contribution Rate[2]
	Number	Annual Payroll		
2008	1	$ 53,406	$ 1,763	0.00%
2009	1	54,185	$ 1,941	0.00%
2010	1	52,561	$ 1,806	0.00%
2011	1	52,940	$ 1,919	0.00%
2012	1	55,422	$ 2,175	0.00%
2013	0	0	$ 126	0.00%
2014	0	0	$ 236	0.00%
2015	0	0	$ 202	0.00%
2016	0	0	$ 2,590	0.00%
2017	0	0	$ 2,507	0.00%
2018	0	0	$ 2,753	0.00%

1 For open divisions, a percent of pay contribution is shown. For closed divisions, a monthly dollar contribution is shown.

2 For each valuation year, the computed employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the computed employer contributon will be adjusted.

Note: The contributions shown in Table 9 for the 12/31/2015 through 12/31/2019 valuations do **not** reflect the phase-in of the increased contribution requirements associated with the new actuarial assumptions. The full contribution without phase-in is shown in Table 9 above. The contribution requirements including the 5-year phase-in are shown on page 2.

See the Benefit Provision History, later in this report, for past benefit provision changes.

Years where historical information is not available, will be displayed with zero values.

Table 8-23: Actuarial Accrued Liabilities - Comparative Schedule

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2008	$ 4,458,589	$ 2,070,890	46%	$ 2,387,699
2009	4,435,397	2,136,197	48%	2,299,200
2010	4,619,601	2,267,080	49%	2,352,521
2011	4,892,010	2,360,995	48%	2,531,015
2012	5,067,040	2,482,386	49%	2,584,654
2013	5,334,567	2,649,191	50%	2,685,376
2014	5,314,156	2,708,970	51%	2,605,186
2015	5,897,954	2,895,189	49%	3,002,765
2016	6,343,352	3,088,994	49%	3,254,358
2017	6,197,323	3,656,136	59%	2,541,187
2018	6,291,343	3,791,348	60%	2,499,995

Notes: Actuarial assumptions were revised for the 2008, 2009, 2010, 2011, 2012 and 2015 actuarial valuations.

Table 9-23: Computed Employer Contributions - Comparative Schedule

Valuation Date December 31	Active Employees Number	Active Employees Annual Payroll	Computed Employer Contribution[1]	Employee Contribution Rate[2]
2008	7	$ 407,318	$ 20,338	0.00%
2009	7	428,381	$ 20,598	0.00%
2010	7	443,320	$ 21,101	0.00%
2011	7	450,709	$ 22,051	0.00%
2012	7	454,547	$ 23,311	0.00%
2013	7	463,887	$ 25,197	0.00%
2014	6	404,907	$ 24,938	0.00%
2015	6	413,351	$ 30,835	0.00%
2016	6	454,873	$ 34,713	0.00%
2017	5	380,402	$ 21,322	0.00%
2018	4	300,059	$ 22,824	0.00%

1 For open divisions, a percent of pay contribution is shown. For closed divisions, a monthly dollar contribution is shown.

2 For each valuation year, the computed employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the computed employer contributon will be adjusted.

Note: The contributions shown in Table 9 for the 12/31/2015 through 12/31/2019 valuations do **not** reflect the phase-in of the increased contribution requirements associated with the new actuarial assumptions. The full contribution without phase-in is shown in Table 9 above. The contribution requirements including the 5-year phase-in are shown on page 2.

See the Benefit Provision History, later in this report, for past benefit provision changes.

Years where historical information is not available, will be displayed with zero values.

Table 8-81: Actuarial Accrued Liabilities - Comparative Schedule

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2008	$ 0	$ 0	0%	$ 0
2009	0	0	0%	0
2010	0	0	0%	0
2011	0	0	0%	0
2012	0	0	0%	0
2013	0	0	0%	0
2014	0	0	0%	0
2015	0	0	0%	0
2016	0	0	0%	0
2017	799,916	856,072	107%	(56,156)
2018	807,036	833,546	103%	(26,510)

Notes: Actuarial assumptions were revised for the 2008, 2009, 2010, 2011, 2012 and 2015 actuarial valuations.

Table 9-81: Computed Employer Contributions - Comparative Schedule

Valuation Date December 31	Active Employees		Computed Employer Contribution[1]	Employee Contribution Rate[2]
	Number	Annual Payroll		
2008	0	$ 0	$0.00	0.00%
2009	0	0	$0.00	0.00%
2010	0	0	$0.00	0.00%
2011	0	0	$0.00	0.00%
2012	0	0	$0.00	0.00%
2013	0	0	$0.00	0.00%
2014	0	0	$0.00	0.00%
2015	0	0	$0.00	0.00%
2016	0	0	$0.00	0.00%
2017	0	0	$ 0	6.00%
2018	0	0	$ 0	6.00%

1 For open divisions, a percent of pay contribution is shown. For closed divisions, a monthly dollar contribution is shown.

2 For each valuation year, the computed employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the computed employer contributon will be adjusted.

Note: The contributions shown in Table 9 for the 12/31/2015 through 12/31/2019 valuations do **not** reflect the phase-in of the increased contribution requirements associated with the new actuarial assumptions. The full contribution without phase-in is shown in Table 9 above. The contribution requirements including the 5-year phase-in are shown on page 2.

See the Benefit Provision History, later in this report, for past benefit provision changes.

Years where historical information is not available, will be displayed with zero values.

Table 8-82: Actuarial Accrued Liabilities - Comparative Schedule

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2008	$ 0	$ 0	0%	$ 0
2009	0	0	0%	0
2010	0	0	0%	0
2011	0	0	0%	0
2012	0	0	0%	0
2013	0	0	0%	0
2014	0	0	0%	0
2015	0	0	0%	0
2016	0	0	0%	0
2017	77,851	79,933	103%	(2,082)
2018	82,727	82,947	100%	(220)

Notes: Actuarial assumptions were revised for the 2008, 2009, 2010, 2011, 2012 and 2015 actuarial valuations.

Table 9-82: Computed Employer Contributions - Comparative Schedule

Valuation Date December 31	Active Employees		Computed Employer Contribution[1]	Employee Contribution Rate[2]
	Number	Annual Payroll		
2008	0	$ 0	$0.00	0.00%
2009	0	0	$0.00	0.00%
2010	0	0	$0.00	0.00%
2011	0	0	$0.00	0.00%
2012	0	0	$0.00	0.00%
2013	0	0	$0.00	0.00%
2014	0	0	$0.00	0.00%
2015	0	0	$0.00	0.00%
2016	0	0	$0.00	0.00%
2017	0	0	$ 0	6.00%
2018	0	0	$ 1	6.00%

1 For open divisions, a percent of pay contribution is shown. For closed divisions, a monthly dollar contribution is shown.

2 For each valuation year, the computed employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the computed employer contributon will be adjusted.

Note: The contributions shown in Table 9 for the 12/31/2015 through 12/31/2019 valuations do **not** reflect the phase-in of the increased contribution requirements associated with the new actuarial assumptions. The full contribution without phase-in is shown in Table 9 above. The contribution requirements including the 5-year phase-in are shown on page 2.

See the Benefit Provision History, later in this report, for past benefit provision changes.

Years where historical information is not available, will be displayed with zero values.

Table 8-83: Actuarial Accrued Liabilities - Comparative Schedule

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2008	$ 0	$ 0	0%	$ 0
2009	0	0	0%	0
2010	0	0	0%	0
2011	0	0	0%	0
2012	0	0	0%	0
2013	0	0	0%	0
2014	0	0	0%	0
2015	0	0	0%	0
2016	0	0	0%	0
2017	620,179	694,929	112%	(74,750)
2018	615,862	669,702	109%	(53,840)

Notes: Actuarial assumptions were revised for the 2008, 2009, 2010, 2011, 2012 and 2015 actuarial valuations.

Table 9-83: Computed Employer Contributions - Comparative Schedule

Valuation Date December 31	Active Employees		Computed Employer Contribution[1]	Employee Contribution Rate[2]
	Number	Annual Payroll		
2008	0	$ 0	$0.00	0.00%
2009	0	0	$0.00	0.00%
2010	0	0	$0.00	0.00%
2011	0	0	$0.00	0.00%
2012	0	0	$0.00	0.00%
2013	0	0	$0.00	0.00%
2014	0	0	$0.00	0.00%
2015	0	0	$0.00	0.00%
2016	0	0	$0.00	0.00%
2017	0	0	$ 0	6.00%
2018	0	0	$ 0	6.00%

1 For open divisions, a percent of pay contribution is shown. For closed divisions, a monthly dollar contribution is shown.

2 For each valuation year, the computed employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the computed employer contributon will be adjusted.

Note: The contributions shown in Table 9 for the 12/31/2015 through 12/31/2019 valuations do **not** reflect the phase-in of the increased contribution requirements associated with the new actuarial assumptions. The full contribution without phase-in is shown in Table 9 above. The contribution requirements including the 5-year phase-in are shown on page 2.

See the Benefit Provision History, later in this report, for past benefit provision changes.

Years where historical information is not available, will be displayed with zero values.

Table 8-84: Actuarial Accrued Liabilities - Comparative Schedule

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2008	$ 0	$ 0	0%	$ 0
2009	0	0	0%	0
2010	0	0	0%	0
2011	0	0	0%	0
2012	0	0	0%	0
2013	0	0	0%	0
2014	0	0	0%	0
2015	0	0	0%	0
2016	0	0	0%	0
2017	1,885,300	1,003,150	53%	882,150
2018	1,843,576	1,075,756	58%	767,820

Notes: Actuarial assumptions were revised for the 2008, 2009, 2010, 2011, 2012 and 2015 actuarial valuations.

Table 9-84: Computed Employer Contributions - Comparative Schedule

Valuation Date December 31	Active Employees		Computed Employer Contribution[1]	Employee Contribution Rate[2]
	Number	Annual Payroll		
2008	0	$ 0	$0.00	0.00%
2009	0	0	$0.00	0.00%
2010	0	0	$0.00	0.00%
2011	0	0	$0.00	0.00%
2012	0	0	$0.00	0.00%
2013	0	0	$0.00	0.00%
2014	0	0	$0.00	0.00%
2015	0	0	$0.00	0.00%
2016	0	0	$0.00	0.00%
2017	3	141,542	$ 7,596	0.00%
2018	3	118,789	$ 5,756	6.00%

1 For open divisions, a percent of pay contribution is shown. For closed divisions, a monthly dollar contribution is shown.

2 For each valuation year, the computed employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the computed employer contributon will be adjusted.

Note: The contributions shown in Table 9 for the 12/31/2015 through 12/31/2019 valuations do **not** reflect the phase-in of the increased contribution requirements associated with the new actuarial assumptions. The full contribution without phase-in is shown in Table 9 above. The contribution requirements including the 5-year phase-in are shown on page 2.

See the Benefit Provision History, later in this report, for past benefit provision changes.

Years where historical information is not available, will be displayed with zero values.

Table 8-85: Actuarial Accrued Liabilities - Comparative Schedule

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2008	$ 0	$ 0	0%	$ 0
2009	0	0	0%	0
2010	0	0	0%	0
2011	0	0	0%	0
2012	0	0	0%	0
2013	0	0	0%	0
2014	0	0	0%	0
2015	0	0	0%	0
2016	0	0	0%	0
2017	180,359	132,687	74%	47,672
2018	187,889	121,614	65%	66,275

Notes: Actuarial assumptions were revised for the 2008, 2009, 2010, 2011, 2012 and 2015 actuarial valuations.

Table 9-85: Computed Employer Contributions - Comparative Schedule

Valuation Date December 31	Active Employees		Computed Employer Contribution[1]	Employee Contribution Rate[2]
	Number	Annual Payroll		
2008	0	$ 0	$0.00	0.00%
2009	0	0	$0.00	0.00%
2010	0	0	$0.00	0.00%
2011	0	0	$0.00	0.00%
2012	0	0	$0.00	0.00%
2013	0	0	$0.00	0.00%
2014	0	0	$0.00	0.00%
2015	0	0	$0.00	0.00%
2016	0	0	$0.00	0.00%
2017	0	0	$ 137	6.00%
2018	0	0	$ 427	6.00%

1 For open divisions, a percent of pay contribution is shown. For closed divisions, a monthly dollar contribution is shown.

2 For each valuation year, the computed employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the computed employer contributon will be adjusted.

Note: The contributions shown in Table 9 for the 12/31/2015 through 12/31/2019 valuations do **not** reflect the phase-in of the increased contribution requirements associated with the new actuarial assumptions. The full contribution without phase-in is shown in Table 9 above. The contribution requirements including the 5-year phase-in are shown on page 2.

See the Benefit Provision History, later in this report, for past benefit provision changes.

Years where historical information is not available, will be displayed with zero values.

Table 8-86: Actuarial Accrued Liabilities - Comparative Schedule

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2008	$ 0	$ 0	0%	$ 0
2009	0	0	0%	0
2010	0	0	0%	0
2011	0	0	0%	0
2012	0	0	0%	0
2013	0	0	0%	0
2014	0	0	0%	0
2015	0	0	0%	0
2016	0	0	0%	0
2017	1,840,162	1,029,930	56%	810,232
2018	1,996,540	1,030,481	52%	966,059

Notes: Actuarial assumptions were revised for the 2008, 2009, 2010, 2011, 2012 and 2015 actuarial valuations.

Table 9-86: Computed Employer Contributions - Comparative Schedule

Valuation Date December 31	Active Employees		Computed Employer Contribution[1]	Employee Contribution Rate[2]
	Number	Annual Payroll		
2008	0	$ 0	$0.00	0.00%
2009	0	0	$0.00	0.00%
2010	0	0	$0.00	0.00%
2011	0	0	$0.00	0.00%
2012	0	0	$0.00	0.00%
2013	0	0	$0.00	0.00%
2014	0	0	$0.00	0.00%
2015	0	0	$0.00	0.00%
2016	0	0	$0.00	0.00%
2017	1	55,025	$ 5,030	6.00%
2018	1	55,075	$ 7,439	6.00%

1 For open divisions, a percent of pay contribution is shown. For closed divisions, a monthly dollar contribution is shown.

2 For each valuation year, the computed employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the computed employer contributon will be adjusted.

Note: The contributions shown in Table 9 for the 12/31/2015 through 12/31/2019 valuations do **not** reflect the phase-in of the increased contribution requirements associated with the new actuarial assumptions. The full contribution without phase-in is shown in Table 9 above. The contribution requirements including the 5-year phase-in are shown on page 2.

See the Benefit Provision History, later in this report, for past benefit provision changes.

Years where historical information is not available, will be displayed with zero values.

Division S1 - Surplus Unassoc.

Table 8-S1: Actuarial Accrued Liabilities - Comparative Schedule

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2008	$ 0	$ 0		$ 0
2009	0	0		0
2010	0	0		0
2011	0	0		0
2012	0	0		0
2013	0	0		0
2014	0	0		0
2015	0	0		0
2016	0	0		0
2017	0	255,850		(255,850)
2018	0	2,194,261		(2,194,261)

Notes: Actuarial assumptions were revised for the 2008, 2009, 2010, 2011, 2012 and 2015 actuarial valuations.

Years where historical information is not available, will be displayed with zero values.

Table 10: Division-Based Layered Amortization Schedule

Division 01 - Gnrl Tmstr

Table 10-01: Layered Amortization Schedule

Type of UAL	Date Established	Original Balance[1]	Original Amortization Period[2]	Amounts for Fiscal Year Beginning 1/1/2020: Outstanding UAL Balance[3]	Remaining Amortization Period[2]	Annual Amortization Payment
Initial	12/31/2015	$ 5,928,594	15	$ 5,358,088	13	$ 531,384
(Gain)/Loss	12/31/2016	204,889	11	201,455	9	26,892
(Gain)/Loss	12/31/2017	(505,001)	10	(517,211)	9	(69,048)
Assumption	12/31/2017	(8,277)	10	(8,475)	9	(1,128)
Amendment	12/31/2017	(60,700)	10	(62,163)	9	(8,304)
(Gain)/Loss	12/31/2018	573,290	10	617,720	10	75,552
Total				**$ 5,589,414**		**$ 555,348**

[1] For each type of UAL (layer), this is the original balance as of the date the layer was established.

[2] According to the MERS amortization policy, each type of UAL (layer) is amortized over a specific period (see Appendix on MERS website).

[3] This is the remaining balance as of the valuation date, projected to the beginning of the fiscal year shown above.

Note:

This division adopted an alternate amortization policy as allowed by the MERS Board at the September 2016 meeting (this policy is different than the standard MERS amortization policy) based on the results of a study prepared by the actuaries.

The unfunded accrued liability (UAL) as of December 31, 2018 (see Table 6) is projected to the beginning of the fiscal year for which the contributions are being calculated. This allows the 2018 valuation to take into account the expected future contributions that are based on past valuations. Each type of UAL (layer) is amortized over the appropriate period. Please see the Appendix on the MERS website for a detailed description of the amortization policy.

Note: The original balance and original amortization periods prior to 12/31/2018 were received from the prior actuary.

Table 10-02: Layered Amortization Schedule

Type of UAL	Date Established	Original Balance[1]	Original Amortization Period[2]	Amounts for Fiscal Year Beginning 1/1/2020: Outstanding UAL Balance[3]	Remaining Amortization Period[2]	Annual Amortization Payment
Initial	12/31/2015	$ 7,432,944	12	$ 6,688,341	13	$ 663,312
(Gain)/Loss	12/31/2016	355,859	11	349,883	9	46,716
(Gain)/Loss	12/31/2017	(710,032)	10	(727,194)	9	(97,092)
(Gain)/Loss	12/31/2018	278,097	10	299,650	10	36,648
Amendment	12/31/2018	(1,468)	9	(1,582)	9	(216)
Total				**$ 6,609,098**		**$ 649,368**

[1] For each type of UAL (layer), this is the original balance as of the date the layer was established.

[2] According to the MERS amortization policy, each type of UAL (layer) is amortized over a specific period (see Appendix on MERS website).

[3] This is the remaining balance as of the valuation date, projected to the beginning of the fiscal year shown above.

Note:

This division adopted an alternate amortization policy as allowed by the MERS Board at the September 2016 meeting (this policy is different than the standard MERS amortization policy) based on the results of a study prepared by the actuaries.

The unfunded accrued liability (UAL) as of December 31, 2018 (see Table 6) is projected to the beginning of the fiscal year for which the contributions are being calculated. This allows the 2018 valuation to take into account the expected future contributions that are based on past valuations. Each type of UAL (layer) is amortized over the appropriate period. Please see the Appendix on the MERS website for a detailed description of the amortization policy.

Note: The original balance and original amortization periods prior to 12/31/2018 were received from the prior actuary.

Table 10-10: Layered Amortization Schedule

				Amounts for Fiscal Year Beginning 1/1/2020		
Type of UAL	Date Established	Original Balance[1]	Original Amortization Period[2]	Outstanding UAL Balance[3]	Remaining Amortization Period[2]	Annual Amortization Payment
Initial	12/31/2015	$ 4,345,553	12	$ 3,922,580	13	$ 389,016
(Gain)/Loss	12/31/2016	151,855	11	149,306	9	19,932
Amendment	12/31/2016	(159,817)	11	(157,133)	9	(20,976)
(Gain)/Loss	12/31/2017	(240,683)	10	(246,505)	9	(32,916)
Amendment	12/31/2017	4,277	10	4,380	9	588
(Gain)/Loss	12/31/2018	574,748	10	619,291	10	75,744
Total				**$ 4,291,919**		**$ 431,388**

[1] For each type of UAL (layer), this is the original balance as of the date the layer was established.

[2] According to the MERS amortization policy, each type of UAL (layer) is amortized over a specific period (see Appendix on MERS website).

[3] This is the remaining balance as of the valuation date, projected to the beginning of the fiscal year shown above.

Note:

This division adopted an alternate amortization policy as allowed by the MERS Board at the September 2016 meeting (this policy is different than the standard MERS amortization policy) based on the results of a study prepared by the actuaries.

The unfunded accrued liability (UAL) as of December 31, 2018 (see Table 6) is projected to the beginning of the fiscal year for which the contributions are being calculated. This allows the 2018 valuation to take into account the expected future contributions that are based on past valuations. Each type of UAL (layer) is amortized over the appropriate period. Please see the Appendix on the MERS website for a detailed description of the amortization policy.

Note: The original balance and original amortization periods prior to 12/31/2018 were received from the prior actuary.

Table 10-11: Layered Amortization Schedule

Type of UAL	Date Established	Original Balance[1]	Original Amortization Period[2]	Amounts for Fiscal Year Beginning 1/1/2020: Outstanding UAL Balance[3]	Remaining Amortization Period[2]	Annual Amortization Payment
Initial	12/31/2015	$ 1,914,523	15	$ 1,787,812	13	$ 177,300
(Gain)/Loss	12/31/2016	177,029	11	174,046	9	23,232
Amendment	12/31/2016	(160,771)	11	(158,072)	9	(21,108)
(Gain)/Loss	12/31/2017	(308,940)	10	(316,407)	9	(42,240)
Amendment	12/31/2017	12,156	10	12,444	9	1,656
(Gain)/Loss	12/31/2018	175,419	10	189,014	10	23,124
Total				**$ 1,688,837**		**$ 161,964**

[1] For each type of UAL (layer), this is the original balance as of the date the layer was established.

[2] According to the MERS amortization policy, each type of UAL (layer) is amortized over a specific period (see Appendix on MERS website).

[3] This is the remaining balance as of the valuation date, projected to the beginning of the fiscal year shown above.

Note:

This division adopted an alternate amortization policy as allowed by the MERS Board at the September 2016 meeting (this policy is different than the standard MERS amortization policy) based on the results of a study prepared by the actuaries.

The unfunded accrued liability (UAL) as of December 31, 2018 (see Table 6) is projected to the beginning of the fiscal year for which the contributions are being calculated. This allows the 2018 valuation to take into account the expected future contributions that are based on past valuations. Each type of UAL (layer) is amortized over the appropriate period. Please see the Appendix on the MERS website for a detailed description of the amortization policy.

Note: The original balance and original amortization periods prior to 12/31/2018 were received from the prior actuary.

Table 10-12: Layered Amortization Schedule

				Amounts for Fiscal Year Beginning 1/1/2020		
Type of UAL	Date Established	Original Balance[1]	Original Amortization Period[2]	Outstanding UAL Balance[3]	Remaining Amortization Period[2]	Annual Amortization Payment
Initial	12/31/2015	$ 1,364,027	12	$ 1,235,336	13	$ 122,508
(Gain)/Loss	12/31/2016	(124,542)	11	(122,446)	9	(16,344)
(Gain)/Loss	12/31/2017	(172,843)	10	(177,024)	9	(23,640)
Assumption	12/31/2017	(6,381)	10	(6,537)	9	(876)
Amendment	12/31/2017	(35,450)	10	(36,311)	9	(4,848)
(Gain)/Loss	12/31/2018	152,222	10	164,019	10	20,064
Total				**$ 1,057,037**		**$ 96,864**

[1] For each type of UAL (layer), this is the original balance as of the date the layer was established.

[2] According to the MERS amortization policy, each type of UAL (layer) is amortized over a specific period (see Appendix on MERS website).

[3] This is the remaining balance as of the valuation date, projected to the beginning of the fiscal year shown above.

Note:

This division adopted an alternate amortization policy as allowed by the MERS Board at the September 2016 meeting (this policy is different than the standard MERS amortization policy) based on the results of a study prepared by the actuaries.

The unfunded accrued liability (UAL) as of December 31, 2018 (see Table 6) is projected to the beginning of the fiscal year for which the contributions are being calculated. This allows the 2018 valuation to take into account the expected future contributions that are based on past valuations. Each type of UAL (layer) is amortized over the appropriate period. Please see the Appendix on the MERS website for a detailed description of the amortization policy.

Note: The original balance and original amortization periods prior to 12/31/2018 were received from the prior actuary.

Table 10-13: Layered Amortization Schedule

				Amounts for Fiscal Year Beginning 1/1/2020		
Type of UAL	Date Established	Original Balance[1]	Original Amortization Period[2]	Outstanding UAL Balance[3]	Remaining Amortization Period[2]	Annual Amortization Payment
Initial	12/31/2015	$ 4,004,962	21	$ 4,132,740	15	$ 367,680
(Gain)/Loss	12/31/2016	(20,037)	19	(21,434)	15	(1,908)
(Gain)/Loss	12/31/2017	(196,065)	17	(209,816)	15	(18,672)
(Gain)/Loss	12/31/2018	273,152	15	294,321	15	26,184
Total				**$ 4,195,811**		**$ 373,284**

[1] For each type of UAL (layer), this is the original balance as of the date the layer was established.

[2] According to the MERS amortization policy, each type of UAL (layer) is amortized over a specific period (see Appendix on MERS website).

[3] This is the remaining balance as of the valuation date, projected to the beginning of the fiscal year shown above.

The unfunded accrued liability (UAL) as of December 31, 2018 (see Table 6) is projected to the beginning of the fiscal year for which the contributions are being calculated. This allows the 2018 valuation to take into account the expected future contributions that are based on past valuations. Each type of UAL (layer) is amortized over the appropriate period. Please see the Appendix on the MERS website for a detailed description of the amortization policy.

Note: The original balance and original amortization periods prior to 12/31/2018 were received from the prior actuary.

Table 10-14: Layered Amortization Schedule

Type of UAL	Date Established	Original Balance[1]	Original Amortization Period[2]	Amounts for Fiscal Year Beginning 1/1/2020: Outstanding UAL Balance[3]	Remaining Amortization Period[2]	Annual Amortization Payment
Initial	12/31/2015	$ 1,820,526	12	$ 1,659,063	13	$ 164,532
(Gain)/Loss	12/31/2016	151,791	11	149,239	9	19,920
(Gain)/Loss	12/31/2017	48,172	10	49,337	9	6,588
Assumption	12/31/2017	(26,463)	10	(27,098)	9	(3,624)
Amendment	12/31/2017	(112,812)	10	(115,539)	9	(15,432)
(Gain)/Loss	12/31/2018	257,781	10	277,759	10	33,972
Total				**$ 1,992,761**		**$ 205,956**

[1] For each type of UAL (layer), this is the original balance as of the date the layer was established.

[2] According to the MERS amortization policy, each type of UAL (layer) is amortized over a specific period (see Appendix on MERS website).

[3] This is the remaining balance as of the valuation date, projected to the beginning of the fiscal year shown above.

Note:

This division adopted an alternate amortization policy as allowed by the MERS Board at the September 2016 meeting (this policy is different than the standard MERS amortization policy) based on the results of a study prepared by the actuaries.

The unfunded accrued liability (UAL) as of December 31, 2018 (see Table 6) is projected to the beginning of the fiscal year for which the contributions are being calculated. This allows the 2018 valuation to take into account the expected future contributions that are based on past valuations. Each type of UAL (layer) is amortized over the appropriate period. Please see the Appendix on the MERS website for a detailed description of the amortization policy.

Note: The original balance and original amortization periods prior to 12/31/2018 were received from the prior actuary.

Table 10-15: Layered Amortization Schedule

Type of UAL	Date Established	Original Balance[1]	Original Amortization Period[2]	Amounts for Fiscal Year Beginning 1/1/2020: Outstanding UAL Balance[3]	Remaining Amortization Period[2]	Annual Amortization Payment
Initial	12/31/2015	$ 2,605,624	12	$ 2,348,549	13	$ 232,920
(Gain)/Loss	12/31/2016	175,733	11	172,776	9	23,064
(Gain)/Loss	12/31/2017	(177,377)	10	(181,666)	9	(24,252)
Assumption	12/31/2017	(9,521)	10	(9,746)	9	(1,296)
Amendment	12/31/2017	(132,684)	10	(135,894)	9	(18,144)
(Gain)/Loss	12/31/2018	213,776	10	230,344	10	28,176
Total				**$ 2,424,363**		**$ 240,468**

[1] For each type of UAL (layer), this is the original balance as of the date the layer was established.

[2] According to the MERS amortization policy, each type of UAL (layer) is amortized over a specific period (see Appendix on MERS website).

[3] This is the remaining balance as of the valuation date, projected to the beginning of the fiscal year shown above.

Note:

This division adopted an alternate amortization policy as allowed by the MERS Board at the September 2016 meeting (this policy is different than the standard MERS amortization policy) based on the results of a study prepared by the actuaries.

The unfunded accrued liability (UAL) as of December 31, 2018 (see Table 6) is projected to the beginning of the fiscal year for which the contributions are being calculated. This allows the 2018 valuation to take into account the expected future contributions that are based on past valuations. Each type of UAL (layer) is amortized over the appropriate period. Please see the Appendix on the MERS website for a detailed description of the amortization policy.

Note: The original balance and original amortization periods prior to 12/31/2018 were received from the prior actuary.

Table 10-16: Layered Amortization Schedule

Type of UAL	Date Established	Original Balance[1]	Original Amortization Period[2]	Amounts for Fiscal Year Beginning 1/1/2020: Outstanding UAL Balance[3]	Remaining Amortization Period[2]	Annual Amortization Payment
Initial	12/31/2015	$ 802,347	12	$ 723,627	13	$ 71,760
(Gain)/Loss	12/31/2016	56,432	11	55,477	9	7,404
(Gain)/Loss	12/31/2017	1,965	10	2,007	9	264
Amendment	12/31/2017	(77,290)	10	(79,156)	9	(10,572)
(Gain)/Loss	12/31/2018	84,030	10	90,542	10	11,076
Total				**$ 792,497**		**$ 79,932**

[1] For each type of UAL (layer), this is the original balance as of the date the layer was established.

[2] According to the MERS amortization policy, each type of UAL (layer) is amortized over a specific period (see Appendix on MERS website).

[3] This is the remaining balance as of the valuation date, projected to the beginning of the fiscal year shown above.

Note:

This division adopted an alternate amortization policy as allowed by the MERS Board at the September 2016 meeting (this policy is different than the standard MERS amortization policy) based on the results of a study prepared by the actuaries.

The unfunded accrued liability (UAL) as of December 31, 2018 (see Table 6) is projected to the beginning of the fiscal year for which the contributions are being calculated. This allows the 2018 valuation to take into account the expected future contributions that are based on past valuations. Each type of UAL (layer) is amortized over the appropriate period. Please see the Appendix on the MERS website for a detailed description of the amortization policy.

Note: The original balance and original amortization periods prior to 12/31/2018 were received from the prior actuary.

Table 10-17: Layered Amortization Schedule

				Amounts for Fiscal Year Beginning 1/1/2020		
Type of UAL	Date Established	Original Balance[1]	Original Amortization Period[2]	Outstanding UAL Balance[3]	Remaining Amortization Period[2]	Annual Amortization Payment
Initial	12/31/2015	$ 1,049,180	21	$ 1,068,437	15	$ 95,052
(Gain)/Loss	12/31/2016	106,649	19	114,069	15	10,152
(Gain)/Loss	12/31/2017	(70,038)	17	(74,948)	15	(6,672)
(Gain)/Loss	12/31/2018	175,077	15	188,646	15	16,788
Total				**$ 1,296,204**		**$ 115,320**

[1] For each type of UAL (layer), this is the original balance as of the date the layer was established.

[2] According to the MERS amortization policy, each type of UAL (layer) is amortized over a specific period (see Appendix on MERS website).

[3] This is the remaining balance as of the valuation date, projected to the beginning of the fiscal year shown above.

The unfunded accrued liability (UAL) as of December 31, 2018 (see Table 6) is projected to the beginning of the fiscal year for which the contributions are being calculated. This allows the 2018 valuation to take into account the expected future contributions that are based on past valuations. Each type of UAL (layer) is amortized over the appropriate period. Please see the Appendix on the MERS website for a detailed description of the amortization policy.

Note: The original balance and original amortization periods prior to 12/31/2018 were received from the prior actuary.

Table 10-18: Layered Amortization Schedule

				Amounts for Fiscal Year Beginning 1/1/2020		
Type of UAL	Date Established	Original Balance[1]	Original Amortization Period[2]	Outstanding UAL Balance[3]	Remaining Amortization Period[2]	Annual Amortization Payment
Initial	12/31/2015	$ 9,393,672	15	$ 8,657,553	13	$ 858,600
(Gain)/Loss	12/31/2016	347,519	11	341,679	9	45,612
Amendment	12/31/2016	(363,571)	11	(357,462)	9	(47,724)
(Gain)/Loss	12/31/2017	(1,050,238)	10	(1,075,615)	9	(143,604)
Amendment	12/31/2017	4,354	10	4,457	9	600
(Gain)/Loss	12/31/2018	298,947	10	322,115	10	39,396
Total				**$ 7,892,727**		**$ 752,880**

[1] For each type of UAL (layer), this is the original balance as of the date the layer was established.

[2] According to the MERS amortization policy, each type of UAL (layer) is amortized over a specific period (see Appendix on MERS website).

[3] This is the remaining balance as of the valuation date, projected to the beginning of the fiscal year shown above.

Note:

This division adopted an alternate amortization policy as allowed by the MERS Board at the September 2016 meeting (this policy is different than the standard MERS amortization policy) based on the results of a study prepared by the actuaries.

The unfunded accrued liability (UAL) as of December 31, 2018 (see Table 6) is projected to the beginning of the fiscal year for which the contributions are being calculated. This allows the 2018 valuation to take into account the expected future contributions that are based on past valuations. Each type of UAL (layer) is amortized over the appropriate period. Please see the Appendix on the MERS website for a detailed description of the amortization policy.

Note: The original balance and original amortization periods prior to 12/31/2018 were received from the prior actuary.

Table 10-20: Layered Amortization Schedule

Type of UAL	Date Established	Original Balance[1]	Original Amortization Period[2]	Amounts for Fiscal Year Beginning 1/1/2020: Outstanding UAL Balance[3]	Remaining Amortization Period[2]	Annual Amortization Payment
Initial	12/31/2015	$ 6,540,325	12	$ 5,878,211	13	$ 582,972
(Gain)/Loss	12/31/2016	111,436	11	109,568	9	14,628
(Gain)/Loss	12/31/2017	(445,921)	10	(456,692)	9	(60,972)
(Gain)/Loss	12/31/2018	(93,008)	10	(100,216)	10	(12,264)
Amendment	12/31/2018	1,634	9	1,761	9	240
Total				**$ 5,432,632**		**$ 524,604**

[1] For each type of UAL (layer), this is the original balance as of the date the layer was established.

[2] According to the MERS amortization policy, each type of UAL (layer) is amortized over a specific period (see Appendix on MERS website).

[3] This is the remaining balance as of the valuation date, projected to the beginning of the fiscal year shown above.

Note:

This division adopted an alternate amortization policy as allowed by the MERS Board at the September 2016 meeting (this policy is different than the standard MERS amortization policy) based on the results of a study prepared by the actuaries.

The unfunded accrued liability (UAL) as of December 31, 2018 (see Table 6) is projected to the beginning of the fiscal year for which the contributions are being calculated. This allows the 2018 valuation to take into account the expected future contributions that are based on past valuations. Each type of UAL (layer) is amortized over the appropriate period. Please see the Appendix on the MERS website for a detailed description of the amortization policy.

Note: The original balance and original amortization periods prior to 12/31/2018 were received from the prior actuary.

Table 10-21: Layered Amortization Schedule

Type of UAL	Date Established	Original Balance[1]	Original Amortization Period[2]	Amounts for Fiscal Year Beginning 1/1/2020: Outstanding UAL Balance[3]	Remaining Amortization Period[2]	Annual Amortization Payment
Initial	12/31/2015	$ 24,005	12	$ 20,881	13	$ 2,076
(Gain)/Loss	12/31/2016	234,294	11	230,360	9	30,756
(Gain)/Loss	12/31/2017	(11,704)	10	(11,981)	9	(1,596)
(Gain)/Loss	12/31/2018	13,697	10	14,759	10	1,800
Total				**$ 254,019**		**$ 33,036**

[1] For each type of UAL (layer), this is the original balance as of the date the layer was established.

[2] According to the MERS amortization policy, each type of UAL (layer) is amortized over a specific period (see Appendix on MERS website).

[3] This is the remaining balance as of the valuation date, projected to the beginning of the fiscal year shown above.

Note:

This division adopted an alternate amortization policy as allowed by the MERS Board at the September 2016 meeting (this policy is different than the standard MERS amortization policy) based on the results of a study prepared by the actuaries.

The unfunded accrued liability (UAL) as of December 31, 2018 (see Table 6) is projected to the beginning of the fiscal year for which the contributions are being calculated. This allows the 2018 valuation to take into account the expected future contributions that are based on past valuations. Each type of UAL (layer) is amortized over the appropriate period. Please see the Appendix on the MERS website for a detailed description of the amortization policy.

Note: The original balance and original amortization periods prior to 12/31/2018 were received from the prior actuary.

Table 10-23: Layered Amortization Schedule

				Amounts for Fiscal Year Beginning 1/1/2020		
Type of UAL	**Date Established**	**Original Balance[1]**	**Original Amortization Period[2]**	**Outstanding UAL Balance[3]**	**Remaining Amortization Period[2]**	**Annual Amortization Payment**
Initial	12/31/2015	$ 3,002,765	12	$ 2,717,303	13	$ 269,484
(Gain)/Loss	12/31/2016	270,710	11	266,164	9	35,532
(Gain)/Loss	12/31/2017	(638,177)	10	(653,601)	9	(87,264)
(Gain)/Loss	12/31/2018	135,516	10	146,018	10	17,856
Total				**$ 2,475,884**		**$ 235,608**

[1] For each type of UAL (layer), this is the original balance as of the date the layer was established.

[2] According to the MERS amortization policy, each type of UAL (layer) is amortized over a specific period (see Appendix on MERS website).

[3] This is the remaining balance as of the valuation date, projected to the beginning of the fiscal year shown above.

Note:

This division adopted an alternate amortization policy as allowed by the MERS Board at the September 2016 meeting (this policy is different than the standard MERS amortization policy) based on the results of a study prepared by the actuaries.

The unfunded accrued liability (UAL) as of December 31, 2018 (see Table 6) is projected to the beginning of the fiscal year for which the contributions are being calculated. This allows the 2018 valuation to take into account the expected future contributions that are based on past valuations. Each type of UAL (layer) is amortized over the appropriate period. Please see the Appendix on the MERS website for a detailed description of the amortization policy.

Note: The original balance and original amortization periods prior to 12/31/2018 were received from the prior actuary.

Table 10-81: Layered Amortization Schedule

Type of UAL	Date Established	Original Balance[1]	Original Amortization Period[2]	Amounts for Fiscal Year Beginning 1/1/2020 Outstanding UAL Balance[3]	Remaining Amortization Period[2]	Annual Amortization Payment
(Gain)/Loss	12/31/2017	$ (56,156)	10	$ (57,510)	9	$ (7,680)
(Gain)/Loss	12/31/2018	33,996	10	36,631	10	4,476
Total				**$ (20,879)**		**$ (3,204)**

[1] For each type of UAL (layer), this is the original balance as of the date the layer was established.

[2] According to the MERS amortization policy, each type of UAL (layer) is amortized over a specific period (see Appendix on MERS website).

[3] This is the remaining balance as of the valuation date, projected to the beginning of the fiscal year shown above.

The unfunded accrued liability (UAL) as of December 31, 2018 (see Table 6) is projected to the beginning of the fiscal year for which the contributions are being calculated. This allows the 2018 valuation to take into account the expected future contributions that are based on past valuations. Each type of UAL (layer) is amortized over the appropriate period. Please see the Appendix on the MERS website for a detailed description of the amortization policy.

Note: The original balance and original amortization periods prior to 12/31/2018 were received from the prior actuary.

Division 82 - COA from div 12

Table 10-82: Layered Amortization Schedule

Type of UAL	Date Established	Original Balance[1]	Original Amortization Period[2]	Amounts for Fiscal Year Beginning 1/1/2020: Outstanding UAL Balance[3]	Remaining Amortization Period[2]	Annual Amortization Payment
(Gain)/Loss	12/31/2018	$ 45	10	$ 49	10	$ 12
Total				**$ 49**		**$ 12**

[1] For each type of UAL (layer), this is the original balance as of the date the layer was established.

[2] According to the MERS amortization policy, each type of UAL (layer) is amortized over a specific period (see Appendix on MERS website).

[3] This is the remaining balance as of the valuation date, projected to the beginning of the fiscal year shown above.

The unfunded accrued liability (UAL) as of December 31, 2018 (see Table 6) is projected to the beginning of the fiscal year for which the contributions are being calculated. This allows the 2018 valuation to take into account the expected future contributions that are based on past valuations. Each type of UAL (layer) is amortized over the appropriate period. Please see the Appendix on the MERS website for a detailed description of the amortization policy.

Note: The original balance and original amortization periods prior to 12/31/2018 were received from the prior actuary.

Table 10-83: Layered Amortization Schedule

				Amounts for Fiscal Year Beginning 1/1/2020		
Type of UAL	Date Established	Original Balance[1]	Original Amortization Period[2]	Outstanding UAL Balance[3]	Remaining Amortization Period[2]	Annual Amortization Payment
(Gain)/Loss	12/31/2017	$ (74,750)	10	$ (76,556)	9	$ (10,224)
(Gain)/Loss	12/31/2018	26,701	10	28,770	10	3,516
Total				**$ (47,786)**		**$ (6,708)**

[1] For each type of UAL (layer), this is the original balance as of the date the layer was established.

[2] According to the MERS amortization policy, each type of UAL (layer) is amortized over a specific period (see Appendix on MERS website).

[3] This is the remaining balance as of the valuation date, projected to the beginning of the fiscal year shown above.

The unfunded accrued liability (UAL) as of December 31, 2018 (see Table 6) is projected to the beginning of the fiscal year for which the contributions are being calculated. This allows the 2018 valuation to take into account the expected future contributions that are based on past valuations. Each type of UAL (layer) is amortized over the appropriate period. Please see the Appendix on the MERS website for a detailed description of the amortization policy.

Note: The original balance and original amortization periods prior to 12/31/2018 were received from the prior actuary.

Table 10-84: Layered Amortization Schedule

Type of UAL	Date Established	Original Balance[1]	Original Amortization Period[2]	Amounts for Fiscal Year Beginning 1/1/2020: Outstanding UAL Balance[3]	Remaining Amortization Period[2]	Annual Amortization Payment
Initial	12/31/2015	$ 991,675	15	$ 896,249	13	$ 88,884
(Gain)/Loss	12/31/2016	34,272	11	33,701	9	4,500
(Gain)/Loss	12/31/2017	(107,218)	10	(109,803)	9	(14,664)
(Gain)/Loss	12/31/2018	33,861	10	36,485	10	4,464
Amendment	12/31/2018	(100,283)	9	(108,055)	9	(14,424)
Total				**$ 748,577**		**$ 68,760**

[1] For each type of UAL (layer), this is the original balance as of the date the layer was established.

[2] According to the MERS amortization policy, each type of UAL (layer) is amortized over a specific period (see Appendix on MERS website).

[3] This is the remaining balance as of the valuation date, projected to the beginning of the fiscal year shown above.

Note:

This division adopted an alternate amortization policy as allowed by the MERS Board at the September 2016 meeting (this policy is different than the standard MERS amortization policy) based on the results of a study prepared by the actuaries.

The unfunded accrued liability (UAL) as of December 31, 2018 (see Table 6) is projected to the beginning of the fiscal year for which the contributions are being calculated. This allows the 2018 valuation to take into account the expected future contributions that are based on past valuations. Each type of UAL (layer) is amortized over the appropriate period. Please see the Appendix on the MERS website for a detailed description of the amortization policy.

Note: The original balance and original amortization periods prior to 12/31/2018 were received from the prior actuary.

Table 10-85: Layered Amortization Schedule

Type of UAL	Date Established	Original Balance[1]	Original Amortization Period[2]	Amounts for Fiscal Year Beginning 1/1/2020: Outstanding UAL Balance[3]	Remaining Amortization Period[2]	Annual Amortization Payment
Initial	12/31/2015	$ 121,121	15	$ 113,141	13	$ 11,220
(Gain)/Loss	12/31/2016	11,200	11	11,013	9	1,476
Amendment	12/31/2016	(10,171)	11	(10,003)	9	(1,332)
(Gain)/Loss	12/31/2017	(70,594)	10	(72,304)	9	(9,648)
(Gain)/Loss	12/31/2018	25,854	10	27,858	10	3,408
Total				**$ 69,705**		**$ 5,124**

[1] For each type of UAL (layer), this is the original balance as of the date the layer was established.

[2] According to the MERS amortization policy, each type of UAL (layer) is amortized over a specific period (see Appendix on MERS website).

[3] This is the remaining balance as of the valuation date, projected to the beginning of the fiscal year shown above.

Note:

This division adopted an alternate amortization policy as allowed by the MERS Board at the September 2016 meeting (this policy is different than the standard MERS amortization policy) based on the results of a study prepared by the actuaries.

The unfunded accrued liability (UAL) as of December 31, 2018 (see Table 6) is projected to the beginning of the fiscal year for which the contributions are being calculated. This allows the 2018 valuation to take into account the expected future contributions that are based on past valuations. Each type of UAL (layer) is amortized over the appropriate period. Please see the Appendix on the MERS website for a detailed description of the amortization policy.

Note: The original balance and original amortization periods prior to 12/31/2018 were received from the prior actuary.

Table 10-86: Layered Amortization Schedule

				Amounts for Fiscal Year Beginning 1/1/2020		
Type of UAL	Date Established	Original Balance[1]	Original Amortization Period[2]	Outstanding UAL Balance[3]	Remaining Amortization Period[2]	Annual Amortization Payment
Initial	12/31/2015	$ 1,245,893	15	$ 1,148,246	13	$ 113,880
(Gain)/Loss	12/31/2016	46,092	11	45,317	9	6,048
Amendment	12/31/2016	(48,221)	11	(47,415)	9	(6,336)
(Gain)/Loss	12/31/2017	(376,595)	10	(385,698)	9	(51,492)
(Gain)/Loss	12/31/2018	202,630	10	218,334	10	26,700
Total				**$ 978,784**		**$ 88,800**

[1] For each type of UAL (layer), this is the original balance as of the date the layer was established.

[2] According to the MERS amortization policy, each type of UAL (layer) is amortized over a specific period (see Appendix on MERS website).

[3] This is the remaining balance as of the valuation date, projected to the beginning of the fiscal year shown above.

Note:

This division adopted an alternate amortization policy as allowed by the MERS Board at the September 2016 meeting (this policy is different than the standard MERS amortization policy) based on the results of a study prepared by the actuaries.

The unfunded accrued liability (UAL) as of December 31, 2018 (see Table 6) is projected to the beginning of the fiscal year for which the contributions are being calculated. This allows the 2018 valuation to take into account the expected future contributions that are based on past valuations. Each type of UAL (layer) is amortized over the appropriate period. Please see the Appendix on the MERS website for a detailed description of the amortization policy.

Note: The original balance and original amortization periods prior to 12/31/2018 were received from the prior actuary.

GASB 68 Information

The following information has been prepared to provide some of the information necessary to complete GASB Statement No. 68 disclosures. Statement 68 is effective for fiscal years beginning after June 15, 2014. Additional resources, including an Implementation Guide, are available at http://www.mersofmich.com/.

Actuarial Valuation Date:		12/31/2018
Measurement Date of the Total Pension Liability (TPL):		12/31/2018

At 12/31/2018, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits:	298
Inactive employees entitled to but not yet receiving benefits (including refunds):	43
Active employees:	54
	395

Total Pension Liability as of 12/31/2017 measurement date:	$	94,600,146
Total Pension Liability as of 12/31/2018 measurement date:	$	94,600,786
Service Cost for the year ending on the 12/31/2018 measurement date:	$	328,897
Change in the Total Pension Liability due to:		
- Benefit changes[1]:	$	(97,882)
- Differences between expected and actual experience[2]:	$	(322,401)
- Changes in assumptions[2]:	$	0

[1] A change in liability due to benefit changes is immediately recognized when calculating pension expense for the year.
[2] Changes in liability due to differences between actual and expected experience, and changes in assumptions, are recognized in pension expense over the average remaining service lives of all employees.

Average expected remaining service lives of all employees (active and inactive):		1
Covered employee payroll: (Needed for Required Supplementary Information)	$	2,919,119

Sensitivity of the Net Pension Liability to changes in the discount rate:

	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)
Change in Net Pension Liability as of 12/31/2018:	$ 9,367,729	$ -	$ (7,996,224)

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

Certain retired members receive a portion of their benefit from the MERS Qualified Excess Benefit Arrangement (QEBA). Please refer to the QEBA letter for additional detail related to the QEBA liability.

GASB 68 Information

This page is for those municipalities who need to "roll-forward" their total pension liability due to the timing of completion of the actuarial valuation in relation to their fiscal year-end.

The following information has been prepared to provide some of the information necessary to complete GASB Statement No. 68 disclosures. Statement 68 is effective for fiscal years beginning after June 15, 2014. Additional resources, including an Implementation Guide, are available at www.mersofmich.com.

Actuarial Valuation Date:	12/31/2018
Measurement Date of the Total Pension Liability (TPL):	12/31/2019

At 12/31/2018, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits:	298
Inactive employees entitled to but not yet receiving benefits (including refunds):	43
Active employees:	54
	395

Total Pension Liability as of 12/31/2018 measurement date:	$	95,012,108
Total Pension Liability as of 12/31/2019 measurement date:	$	94,872,104
Service Cost for the year ending on the 12/31/2019 measurement date:	$	328,490

Change in the Total Pension Liability due to:

- Benefit changes[1]:	$	(110,872)
- Differences between expected and actual experience[2]:	$	(338,516)
- Changes in assumptions[2]:	$	0

[1] A change in liability due to benefit changes is immediately recognized when calculating pension expense for the year.

[2] Changes in liability due to differences between actual and expected experience, and changes in assumptions, are recognized in pension expense over the average remaining service lives of all employees.

Average expected remaining service lives of all employees (active and inactive):		1
Covered employee payroll: (Needed for Required Supplementary Information)	$	2,919,119

Sensitivity of the Net Pension Liability to changes in the discount rate:

	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)
Change in Net Pension Liability as of 12/31/2019:	$ 9,203,530	$ -	$ (7,874,130)

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

Certain retired members receive a portion of their benefit from the MERS Qualified Excess Benefit Arrangement (QEBA). Please refer to the QEBA letter for additional detail related to the QEBA liability.

Benefit Provision History

The following benefit provision history is provided by MERS. Any corrections to this history or discrepancies between this information and information displayed elsewhere in the valuation report should be reported to MERS. All provisions are listed by date of adoption.

01 - Gnrl Tmstr

12/1/2017	Non Standard Compensation Definition
12/1/2017	1.25% multiplier
12/1/2017	Participant Contribution Rate 6%
11/30/2017	Frozen FAC
1/1/2017	Extended Amortization to 16 yrs (based off 2015 AAV)
12/1/2016	Service Credit Purchase Estimates - Yes
5/1/2013	Option B Yes
10/1/2008	Exclude Temporary Employees requiring less than 12 months
10/1/2008	Day of work defined as 75 Hours a Month for All employees.
2/1/2004	Temporary 20 Years & Out (02/01/2004 - 08/03/2004)
2/1/2004	Temporary 3% Multiplier to Age 65 / B-4 at Age 65 (80% max) (02/01/2004 - 08/03/2004)
1/1/2001	E 2% COLA Adopted (01/01/2001)
6/1/2000	Temporary 18 Years & Out (06/01/2000 - 10/03/2000)
6/1/2000	Temporary 3% Multiplier to Age 65 / B-4 at Age 65 (80% max) (06/01/2000 - 10/03/2000)
6/1/2000	DC Adoption Date 06-01-2000
1/1/2000	E 2% COLA Adopted (01/01/2000)
1/1/1999	Benefit FAC-3 (3 Year Final Average Compensation)
1/1/1999	Flexible E 2% COLA Adopted (01/01/1999)
1/1/1994	Benefit B-4 (80% max)
3/31/1993	Blanket Resolution (All Service)
1/1/1993	Temporary Benefit B-4 (80% max) (01/01/1993 - 03/02/1993)
1/1/1993	E2 2.5% COLA bridged to 0.0% effective 12/1/2017
12/1/1992	6 Year Vesting
1/1/1992	E 2% COLA Adopted (01/01/1992)
1/1/1991	Flexible E 2% COLA Adopted (01/01/1991)
12/1/1990	Benefit B-2
1/1/1990	E 2% COLA Adopted (01/01/1990)
1/1/1989	E 2% COLA Adopted (01/01/1989)
1/1/1988	Benefit C-2/Base B-1
1/1/1988	E 2% COLA Adopted (01/01/1988)
1/1/1985	Member Contribution Rate 0.00%
1/1/1982	Benefit C-1 (Old)
1/1/1982	Benefit F55 (With 25 Years of Service)
6/27/1978	Exclude Temporary Employees
4/6/1967	Covered by Act 88
1/1/1966	Benefit FAC-5 (5 Year Final Average Compensation)
1/1/1966	10 Year Vesting
1/1/1966	Benefit C (Old)
1/1/1966	Member Contribution Rate 3.00% Under $4,200.00 - Then 5.00%
	Defined Benefit Normal Retirement Age - 60
	Early Reduced (.5%) at Age 50 with 25 Years or Age 55 with 15 Years
	Fiscal Month - January

02 - Deputies POAM

1/1/2019	Participant Contribution Rate 3%
1/1/2017	Extended Amortization to 16 yrs (based off 2015 AAV)
12/1/2016	Service Credit Purchase Estimates - Yes
5/1/2013	Option B Yes
10/1/2008	Exclude Temporary Employees requiring less than 12 months
10/1/2008	Day of work defined as 75 Hours a Month for All employees.
11/1/2005	Temporary 18 Years & Out (11/01/2005 - 05/01/2006)
11/1/2005	Temporary 3% Multiplier to Age 65 / B-4 at Age 65 (80% max) (11/01/2005 - 05/01/2006)
5/1/2002	Temporary 18 Years & Out (05/01/2002 - 11/03/2002)
5/1/2002	Temporary 3% Multiplier to Age 65 / B-4 at Age 65 (80% max) (05/01/2002 - 11/03/2002)
1/1/2001	E 2% COLA Adopted (01/01/2001)
9/1/2000	Temporary 18 Years & Out (09/01/2000 - 11/03/2000)
9/1/2000	Temporary 3% Multiplier to Age 65 / B-4 at Age 65 (80% max) (09/01/2000 - 11/03/2000)
7/1/2000	DC Adoption Date 07-01-2000
1/1/2000	E 2% COLA Adopted (01/01/2000)
1/1/2000	E2 2.5% COLA for future retirees (01/01/1996)
1/1/1999	2.8% Multiplier to Age 65 / B-4 at Age 65 (80% max)
1/1/1999	Member Contribution Rate 2.00%
1/1/1999	Flexible E 2% COLA Adopted (01/01/1999)
1/1/1999	E2 2.3% COLA for future retirees (01/01/1996)
1/1/1996	Benefit B-4 (80% max)
1/1/1996	E2 2.5% COLA for future retirees (01/01/1996)
9/1/1994	Benefit F50 (With 25 Years of Service)
3/31/1993	Blanket Resolution (All Service)
1/1/1993	Benefit FAC-3 (3 Year Final Average Compensation)
1/1/1992	E 2% COLA Adopted (01/01/1992)
1/1/1991	Benefit B-3 (80% max)
1/1/1991	Flexible E 2% COLA Adopted (01/01/1991)
1/1/1990	E 2% COLA Adopted (01/01/1990)
1/1/1989	E 2% COLA Adopted (01/01/1989)
1/1/1988	Benefit C-2/Base B-1
1/1/1988	E 2% COLA Adopted (01/01/1988)
9/1/1984	Member Contribution Rate 0.00%
1/1/1982	Benefit C-1 (Old)
1/1/1982	Benefit F55 (With 25 Years of Service)
6/27/1978	Exclude Temporary Employees
4/6/1967	Covered by Act 88
1/1/1966	Benefit FAC-5 (5 Year Final Average Compensation)
1/1/1966	10 Year Vesting
1/1/1966	Benefit C (Old)
1/1/1966	Member Contribution Rate 3.00% Under $4,200.00 - Then 5.00%
	Defined Benefit Normal Retirement Age - 60
	Early Reduced (.5%) at Age 50 with 25 Years or Age 55 with 15 Years
	Fiscal Month - January

10 - Elctd Empl

1/1/2018	Participant Contribution Rate 6%
6/1/2017	Participant Contribution Rate 3.5%
1/1/2017	Extended Amortization to 16 yrs (based off 2015 AAV)

10 - Elctd Empl

1/1/2017	1.25% multiplier
1/1/2017	Participant Contribution Rate 10%
12/30/2016	Frozen FAC
12/1/2016	Service Credit Purchase Estimates - Yes
5/1/2013	Option B Yes
10/1/2008	Exclude Temporary Employees requiring less than 12 months
10/1/2008	Day of work defined as 75 Hours a Month for All employees.
1/1/2001	Benefit F50 (With 25 Years of Service)
1/1/2001	E 2% COLA Adopted (01/01/2001)
6/1/2000	DC Adoption Date 06-01-2000
1/1/2000	E 2% COLA Adopted (01/01/2000)
1/1/2000	E2 2.5% COLA for future retirees (01/01/1996)
1/1/1999	Flexible E 2% COLA Adopted (01/01/1999)
1/1/1999	E2 2.3% COLA for future retirees (01/01/1996)
12/1/1998	6 Year Vesting
1/1/1996	E2 2.5% COLA for future retirees (01/01/1996)
12/1/1995	Benefit FAC-3 (3 Year Final Average Compensation)
1/1/1994	Benefit B-4 (80% max)
3/31/1993	Blanket Resolution (All Service)
12/1/1992	Benefit B-3 (80% max)
1/1/1992	E 2% COLA Adopted (01/01/1992)
1/1/1991	Flexible E 2% COLA Adopted (01/01/1991)
1/1/1990	8 Year Vesting
1/1/1990	Benefit F55 (With 25 Years of Service)
1/1/1990	E 2% COLA Adopted (01/01/1990)
1/1/1989	E 2% COLA Adopted (01/01/1989)
1/1/1988	10 Year Vesting
1/1/1988	Benefit C-2/Base B-1
1/1/1988	E 2% COLA Adopted (01/01/1988)
1/1/1985	Benefit FAC-5 (5 Year Final Average Compensation)
1/1/1985	Member Contribution Rate 0.00%
6/27/1978	Exclude Temporary Employees
4/6/1967	Covered by Act 88
	Defined Benefit Normal Retirement Age - 60
	Early Reduced (.5%) at Age 50 with 25 Years or Age 55 with 15 Years
	Fiscal Month - January

11 - Gnrl NonCntrct

1/1/2018	Participant Contribution Rate 6%
6/1/2017	Participant Contribution Rate 3.5%
1/1/2017	Extended Amortization to 16 yrs (based off 2015 AAV)
1/1/2017	1.25% multiplier
1/1/2017	Participant Contribution Rate 10%
12/30/2016	Frozen FAC
12/1/2016	Service Credit Purchase Estimates - Yes
5/1/2013	Option B Yes
10/1/2008	Exclude Temporary Employees requiring less than 12 months
10/1/2008	Day of work defined as 75 Hours a Month for All employees.
11/1/2001	Temporary 22 Years & Out (11/01/2001 - 01/03/2002)

11 - Gnrl NonCntrct

11/1/2001	Temporary 3% Multiplier to Age 65 / B-4 at Age 65 (80% max) (11/01/2001 - 01/03/2002)
1/1/2001	E 2% COLA Adopted (01/01/2001)
5/1/2000	Temporary 18 Years & Out (05/01/2000 - 10/03/2000)
5/1/2000	Temporary 3% Multiplier to Age 65 / B-4 at Age 65 (80% max) (05/01/2000 - 10/03/2000)
5/1/2000	DC Adoption Date 05-01-2000
1/1/2000	E 2% COLA Adopted (01/01/2000)
1/1/1999	Flexible E 2% COLA Adopted (01/01/1999)
1/1/1999	E2 2.5% COLA for future retirees (01/01/1999)
12/1/1993	Benefit B-4 (80% max)
3/31/1993	Blanket Resolution (All Service)
1/5/1993	Temporary Benefit B-4 (80% max) (01/05/1993 - 07/01/1993)
12/1/1992	Benefit B-3 (80% max)
1/1/1992	E 2% COLA Adopted (01/01/1992)
1/1/1991	Flexible E 2% COLA Adopted (01/01/1991)
1/1/1990	8 Year Vesting
1/1/1990	Benefit F55 (With 25 Years of Service)
1/1/1990	E 2% COLA Adopted (01/01/1990)
1/1/1989	E 2% COLA Adopted (01/01/1989)
1/1/1988	Benefit FAC-5 (5 Year Final Average Compensation)
1/1/1988	Member Contribution Rate 0.00%
1/1/1988	E 2% COLA Adopted (01/01/1988)
6/27/1978	Exclude Temporary Employees
4/6/1967	Covered by Act 88
	Defined Benefit Normal Retirement Age - 60
	Fiscal Month - January
	Early Reduced (.5%) at Age 50 with 25 Years or Age 55 with 15 Years

12 - AFSCME

3/1/2017	1.25% multiplier
3/1/2017	Participant Contribution Rate 6%
2/28/2017	Frozen FAC
1/1/2017	Non Standard Compensation Definition
1/1/2017	Extended Amortization to 16 yrs (based off 2015 AAV)
12/1/2016	Service Credit Purchase Estimates - Yes
5/1/2013	Option B Yes
10/1/2008	Exclude Temporary Employees requiring less than 12 months
10/1/2008	Day of work defined as 75 Hours a Month for All employees.
1/1/2003	Temporary 20 Years & Out (01/01/2003 - 07/03/2003)
1/1/2003	Temporary 3% Multiplier to Age 65 / B-4 at Age 65 (80% max) (01/01/2003 - 07/03/2003)
1/1/2001	Benefit FAC-3 (3 Year Final Average Compensation)
1/1/2001	E 2% COLA Adopted (01/01/2001)
5/1/2000	Temporary 18 Years & Out (05/01/2000 - 09/03/2000)
5/1/2000	Temporary 3% Multiplier to Age 65 / B-4 at Age 65 (80% max) (05/01/2000 - 09/03/2000)
5/1/2000	DC Adoption Date 05-01-2000
1/1/2000	Flexible E 2% COLA Adopted (01/01/2000)
1/1/2000	E2 2.5% COLA Bridged to 0% effective 3/1/2017
1/1/1999	Flexible E 2% COLA Adopted (01/01/1999)
1/1/1995	8 Year Vesting
12/1/1994	Benefit B-4 (80% max)

12 - AFSCME

12/1/1993	2.25% Multiplier (no max)
3/31/1993	Blanket Resolution (All Service)
1/1/1992	E 2% COLA Adopted (01/01/1992)
1/1/1991	Flexible E 2% COLA Adopted (01/01/1991)
1/1/1990	E 2% COLA Adopted (01/01/1990)
1/1/1989	E 2% COLA Adopted (01/01/1989)
1/1/1988	Benefit FAC-5 (5 Year Final Average Compensation)
1/1/1988	10 Year Vesting
1/1/1988	Benefit C-1 (Old)
1/1/1988	Benefit F55 (With 25 Years of Service)
1/1/1988	E 2% COLA Adopted (01/01/1988)
1/1/1985	Member Contribution Rate 0.00%
4/6/1967	Covered by Act 88
	Defined Benefit Normal Retirement Age - 60
	Early Reduced (.5%) at Age 50 with 25 Years or Age 55 with 15 Years
	Fiscal Month - January

13 - Circuit Ct

12/1/2016	Service Credit Purchase Estimates - Yes
1/1/2016	Accelerated to 15-year Amortization
1/1/2016	DC Adoption Date 01-01-2016
10/1/2008	Exclude Temporary Employees requiring less than 12 months
10/1/2008	Day of work defined as 75 Hours a Month for All employees.
1/1/2001	E 2% COLA Adopted (01/01/2001)
1/1/2000	E 2% COLA Adopted (01/01/2000)
1/1/1999	Benefit FAC-3 (3 Year Final Average Compensation)
1/1/1999	Flexible E 2% COLA Adopted (01/01/1999)
1/1/1999	E2 2.5% COLA for future retirees (01/01/1999)
1/1/1997	Benefit B-4 (80% max)
1/1/1994	6 Year Vesting
1/1/1994	Benefit B-3 (80% max)
3/31/1993	Blanket Resolution (All Service)
1/1/1992	Benefit FAC-5 (5 Year Final Average Compensation)
1/1/1992	10 Year Vesting
1/1/1992	Benefit C-1 (Old)
1/1/1992	Benefit F55 (With 25 Years of Service)
1/1/1992	Member Contribution Rate 0.00%
6/27/1978	Exclude Temporary Employees
4/6/1967	Covered by Act 88
	Defined Benefit Normal Retirement Age - 60
	Early Reduced (.5%) at Age 50 with 25 Years or Age 55 with 15 Years
	Fiscal Month - January

14 - Hlth Dept Un

12/1/2017	Non Standard Compensation Definition
12/1/2017	1.25% multiplier
12/1/2017	Participant Contribution Rate 6%
11/30/2017	Frozen FAC
1/1/2017	Extended Amortization to 16 yrs (based off 2015 AAV)

14 - Hlth Dept Un

12/1/2016	Service Credit Purchase Estimates - Yes
5/1/2013	Option B Yes
10/1/2008	Exclude Temporary Employees requiring less than 12 months
10/1/2008	Day of work defined as 75 Hours a Month for All employees.
1/1/2001	E 2% COLA Adopted (01/01/2001)
5/1/2000	Temporary 18 Years & Out (05/01/2000 - 10/03/2000)
5/1/2000	Temporary 3% Multiplier to Age 65 / B-4 at Age 65 (80% max) (05/01/2000 - 10/03/2000)
5/1/2000	DC Adoption Date 05-01-2000
1/1/2000	E 2% COLA Adopted (01/01/2000)
1/1/2000	E2 2.5% COLA bridged to 0.0% effective 12/1/2017
1/1/1999	Flexible E 2% COLA Adopted (01/01/1999)
1/1/1999	E2 1.9% COLA for future retirees (07/01/1997)
1/1/1998	E2 2.5% COLA for future retirees (07/01/1997)
12/1/1993	Benefit B-4 (80% max)
3/31/1993	Blanket Resolution (All Service)
6/1/1991	6 Year Vesting
1/1/1991	Benefit FAC-5 (5 Year Final Average Compensation)
1/1/1991	10 Year Vesting
1/1/1991	Benefit B-2
1/1/1991	Benefit F55 (With 25 Years of Service)
1/1/1991	Flexible E 2% COLA Adopted (01/01/1991)
1/1/1984	Member Contribution Rate 0.00%
6/27/1978	Exclude Temporary Employees
4/6/1967	Covered by Act 88
	Defined Benefit Normal Retirement Age - 60
	Early Reduced (.5%) at Age 50 with 25 Years or Age 55 with 15 Years
	Fiscal Month - January

15 - Dist Crt Tmstr

12/1/2017	Non Standard Compensation Definition
12/1/2017	1.25% multiplier
12/1/2017	Participant Contribution Rate 6%
11/30/2017	Frozen FAC
1/1/2017	Extended Amortization to 16 yrs (based off 2015 AAV)
12/1/2016	Service Credit Purchase Estimates - Yes
5/1/2013	Option B Yes
10/1/2008	Exclude Temporary Employees requiring less than 12 months
10/1/2008	Day of work defined as 75 Hours a Month for All employees.
7/1/2004	Temporary 18 Years & Out (07/01/2004 - 01/03/2005)
7/1/2004	Temporary 3% Multiplier to Age 65 / B-4 at Age 65 (80% max) (07/01/2004 - 01/03/2005)
1/1/2001	Benefit FAC-3 (3 Year Final Average Compensation)
7/1/2000	Temporary 18 Years & Out (07/01/2000 - 11/03/2000)
7/1/2000	Temporary 3% Multiplier to Age 65 / B-4 at Age 65 (80% max) (07/01/2000 - 11/03/2000)
6/1/2000	DC Adoption Date 06-01-2000
1/1/1999	Flexible E 2% COLA Adopted (01/01/1999)
1/1/1996	E2 2.5% COLA bridged 0.0% effective 12/1/2017
11/1/1995	Benefit B-4 (80% max)
7/1/1993	6 Year Vesting
3/31/1993	Blanket Resolution (All Service)

15 - Dist Crt Tmstr

10/1/1990	Benefit C-1 (Old)
10/1/1990	Benefit F55 (With 25 Years of Service)
10/1/1990	Member Contribution Rate 0.00%
7/1/1990	Benefit FAC-5 (5 Year Final Average Compensation)
6/1/1990	8 Year Vesting
6/27/1978	Exclude Temporary Employees
4/6/1967	Covered by Act 88
	Defined Benefit Normal Retirement Age - 60
	Early Reduced (.5%) at Age 50 with 25 Years or Age 55 with 15 Years
	Fiscal Month - January

16 - TPOAM

1/1/2018	1.25% multiplier
1/1/2018	Participant Contribution Rate 3%
12/31/2017	Frozen FAC
1/1/2017	Extended Amortization to 16 yrs (based off 2015 AAV)
12/1/2016	Service Credit Purchase Estimates - Yes
5/1/2013	Option B Yes
10/1/2008	Exclude Temporary Employees requiring less than 12 months
10/1/2008	Day of work defined as 75 Hours a Month for All employees.
1/1/2002	B-4 to Age 65 / B-3 at Age 65 (80% max)
1/1/2002	Member Contribution Rate 0.67%
6/1/2000	Temporary 18 Years & Out (06/01/2000 - 09/03/2000)
6/1/2000	Temporary 3% Multiplier to Age 65 / B-3 at Age 65 (80% max) (06/01/2000 - 09/03/2000)
6/1/2000	DC Adoption Date 06-01-2000
1/1/1999	Flexible E 2% COLA Adopted (01/01/1999)
12/1/1993	8 Year Vesting
12/1/1993	Benefit B-3 (80% max)
3/31/1993	Blanket Resolution (All Service)
1/1/1991	Benefit F55 (With 25 Years of Service)
1/1/1991	Flexible E 2% COLA Adopted (01/01/1991)
12/1/1990	Benefit FAC-5 (5 Year Final Average Compensation)
12/1/1990	10 Year Vesting
12/1/1990	Benefit C-2/Base B-1
12/1/1990	Member Contribution Rate 0.00%
6/27/1978	Exclude Temporary Employees
4/6/1967	Covered by Act 88
	Defined Benefit Normal Retirement Age - 60
	Early Reduced (.5%) at Age 50 with 25 Years or Age 55 with 15 Years
	Fiscal Month - January

17 - Circt Crt Spvs

12/1/2016	Service Credit Purchase Estimates - Yes
1/1/2016	Accelerated to 15-year Amortization
1/1/2016	DC Adoption Date 01-01-2016
10/1/2008	Exclude Temporary Employees requiring less than 12 months
10/1/2008	Day of work defined as 75 Hours a Month for All employees.
1/1/2001	E 2% COLA Adopted (01/01/2001)
1/1/2000	E 2% COLA Adopted (01/01/2000)

17 - Circt Crt Spvs

1/1/1999	Flexible E 2% COLA Adopted (01/01/1999)
4/1/1998	Temporary Benefit F50 (With 20 Years of Service) (04/01/1998 - 08/02/1998)
1/1/1996	E2 2.5% COLA for future retirees (04/01/1995)
4/1/1995	Benefit B-4 (80% max)
1/1/1994	Benefit FAC-5 (5 Year Final Average Compensation)
1/1/1994	6 Year Vesting
3/31/1993	Blanket Resolution (All Service)
10/1/1990	Benefit F55 (With 25 Years of Service)
10/1/1990	Member Contribution Rate 0.00%
6/27/1978	Exclude Temporary Employees
4/6/1967	Covered by Act 88
	Defined Benefit Normal Retirement Age - 60
	Early Reduced (.5%) at Age 50 with 25 Years or Age 55 with 15 Years
	Fiscal Month - January

18 - Exempt

1/1/2018	Participant Contribution Rate 6%
6/1/2017	Participant Contribution Rate 3.5%
1/1/2017	Extended Amortization to 16 yrs (based off 2015 AAV)
1/1/2017	1.25% multiplier
1/1/2017	Participant Contribution Rate 10%
12/30/2016	Frozen FAC
12/1/2016	Service Credit Purchase Estimates - Yes
5/1/2013	Option B Yes
10/1/2008	Exclude Temporary Employees requiring less than 12 months
10/1/2008	Day of work defined as 75 Hours a Month for All employees.
1/1/2005	Temporary 20 Years & Out (01/01/2005 - 07/03/2005)
1/1/2005	Temporary 3% Multiplier to Age 65 / B-4 at Age 65 (80% max) (01/01/2005 - 07/03/2005)
7/1/2000	Temporary 18 Years & Out (07/01/2000 - 01/03/2001)
7/1/2000	Temporary 3% Multiplier to Age 65 / B-4 at Age 65 (80% max) (07/01/2000 - 01/03/2001)
5/1/2000	DC Adoption Date 05-01-2000
1/1/2000	E2 2.5% COLA for future retirees (01/01/1996)
1/1/1999	Benefit FAC-3 (3 Year Final Average Compensation)
1/1/1999	E2 2.3% COLA for future retirees (01/01/1996)
1/1/1999	Flexible E 2% COLA Adopted (01/01/1999)
1/1/1996	E2 2.5% COLA for future retirees (01/01/1996)
12/1/1993	8 Year Vesting
12/1/1993	Benefit B-4 (80% max)
12/1/1993	Benefit F55 (With 25 Years of Service)
12/1/1993	Member Contribution Rate 0.00%
3/31/1993	Blanket Resolution (All Service)
1/1/1993	Benefit FAC-5 (5 Year Final Average Compensation)
1/1/1992	Flexible E 2% COLA Adopted (01/01/1992)
6/27/1978	Exclude Temporary Employees
4/6/1967	Covered by Act 88
	Defined Benefit Normal Retirement Age - 60
	Early Reduced (.5%) at Age 50 with 25 Years or Age 55 with 15 Years
	Fiscal Month - January

20 - Teamstrs Cmmnd

1/1/2019	Participant Contribution Rate 1%
1/1/2017	Extended Amortization to 16 yrs (based off 2015 AAV)
12/1/2016	Service Credit Purchase Estimates - Yes
5/1/2013	Option B Yes
10/1/2008	Exclude Temporary Employees requiring less than 12 months
10/1/2008	Day of work defined as 75 Hours a Month for All employees.
7/1/2002	Temporary 20 Years & Out (07/01/2002 - 01/03/2003)
7/1/2002	Temporary 3% Multiplier to Age 65 / 2.8% Mult. at Age 65 (80% max) (07/01/2002 - 01/03/2003)
10/1/2000	Temporary 18 Years & Out (10/01/2000 - 12/03/2000)
10/1/2000	Temporary 3% Multiplier to Age 65 / 2.8% Mult. at Age 65 (80% max) (10/01/2000 - 12/03/2000)
6/1/2000	DC Adoption Date 06-01-2000
1/1/2000	25 Years & Out
1/1/2000	E2 2.5% COLA for future retirees (07/01/1996)
1/1/1999	E2 2.3% COLA for future retirees (07/01/1996)
1/1/1999	Flexible E 2% COLA Adopted (01/01/1999)
1/1/1998	2.8% Multiplier (80% max)
1/1/1997	E2 2.5% COLA for future retirees (07/01/1996)
7/1/1996	Benefit FAC-3 (3 Year Final Average Compensation)
12/1/1994	Benefit B-4 (80% max)
3/31/1993	Blanket Resolution (All Service)
12/1/1992	Benefit B-3 (80% max)
1/1/1991	Flexible E 2% COLA Adopted (01/01/1991)
1/1/1987	Benefit FAC-5 (5 Year Final Average Compensation)
1/1/1987	10 Year Vesting
1/1/1987	Benefit C-2/Base B-1
1/1/1987	Benefit F55 (With 25 Years of Service)
1/1/1987	Member Contribution Rate 0.00%
6/27/1978	Exclude Temporary Employees
4/6/1967	Covered by Act 88
	Defined Benefit Normal Retirement Age - 60
	Early Reduced (.5%) at Age 50 with 25 Years or Age 55 with 15 Years
	Fiscal Month - January

21 - Dispatch Unit

1/1/2017	Extended Amortization to 16 yrs (based off 2015 AAV)
12/1/2016	Service Credit Purchase Estimates - Yes
5/1/2013	Option B Yes
10/1/2008	Exclude Temporary Employees requiring less than 12 months
10/1/2008	Day of work defined as 75 Hours a Month for All employees.
1/1/2005	Temporary 20 Years & Out (01/01/2005 - 07/03/2005)
1/1/2005	Temporary 3% Multiplier to Age 65 / B-4 at Age 65 (80% max) (01/01/2005 - 07/03/2005)
6/1/2000	Temporary 18 Years & Out (06/01/2000 - 10/03/2000)
6/1/2000	Temporary 3% Multiplier to Age 65 / B-3 at Age 65 (80% max) (06/01/2000 - 10/03/2000)
6/1/2000	DC Adoption Date 06-01-2000
1/1/1999	Flexible E 2% COLA Adopted (01/01/1999)
12/1/1993	8 Year Vesting
3/31/1993	Blanket Resolution (All Service)
10/1/1992	Benefit B-3 (80% max)
1/1/1991	Flexible E 2% COLA Adopted (01/01/1991)

21 - Dispatch Unit

10/1/1990	Benefit FAC-5 (5 Year Final Average Compensation)
10/1/1990	10 Year Vesting
10/1/1990	Benefit F55 (With 25 Years of Service)
10/1/1990	Member Contribution Rate 0.00%
6/27/1978	Exclude Temporary Employees
4/6/1967	Covered by Act 88
	Defined Benefit Normal Retirement Age - 60
	Early Reduced (.5%) at Age 50 with 25 Years or Age 55 with 15 Years
	Fiscal Month - January

23 - COAM Srgts

1/1/2017	Extended Amortization to 16 yrs (based off 2015 AAV)
12/1/2016	Service Credit Purchase Estimates - Yes
5/1/2013	Option B Yes
10/1/2008	Exclude Temporary Employees requiring less than 12 months
10/1/2008	Day of work defined as 75 Hours a Month for All employees.
9/1/2003	Temporary 18 Years & Out (09/01/2003 - 12/03/2003)
9/1/2003	Temporary 3% Multiplier to Age 65 / 2.8% Mult. at Age 65 (80% max) (09/01/2003 - 12/03/2003)
6/1/2000	Temporary 18 Years & Out (06/01/2000 - 08/03/2000)
6/1/2000	Temporary 3% Multiplier to Age 65 / 2.8% Mult. at Age 65 (80% max) (06/01/2000 - 08/03/2000)
6/1/2000	DC Adoption Date 06-01-2000
1/1/1999	2.8% Multiplier (80% max)
1/1/1999	Flexible E 2% COLA Adopted (01/01/1999)
1/1/1995	Benefit F50 (With 25 Years of Service)
1/1/1994	E2 2.5% COLA for future retirees (12/01/1993)
12/1/1993	Benefit B-4 (80% max)
12/1/1993	Benefit F55 (With 25 Years of Service)
12/1/1993	Member Contribution Rate 0.00%
3/31/1993	Blanket Resolution (All Service)
12/1/1990	Benefit FAC-5 (5 Year Final Average Compensation)
12/1/1990	10 Year Vesting
12/1/1990	Benefit B-3 (80% max)
6/27/1978	Exclude Temporary Employees
4/6/1967	Covered by Act 88
	Defined Benefit Normal Retirement Age - 60
	Early Reduced (.5%) at Age 50 with 25 Years or Age 55 with 15 Years
	Fiscal Month - January

81 - COA from div 11

1/1/2018	Participant Contribution Rate 6%
12/1/2017	Benefit FAC-5 (5 Year Final Average Compensation)
12/1/2017	8 Year Vesting
12/1/2017	Exclude Temporary Employees requiring less than 12 months
12/1/2017	Day of work defined as 75 Hours a Month for All employees.
12/1/2017	Service Credit Purchase Estimates - Yes
12/1/2017	Defined Benefit Normal Retirement Age - 60
12/1/2017	Early Reduced (.5%) at Age 50 with 25 Years or Age 55 with 15 Years
12/1/2017	Participant Contribution Rate 3.5%
12/1/2017	DC Adoption Date 12-01-2017

81 - COA from div 11

1/1/2017	Extended Amortization to 16 yrs (based off 2016 AAV)
1/1/2017	1.25% multiplier
12/30/2016	Frozen FAC
5/1/2013	Option B Yes
11/1/2001	Temporary 22 Years & Out (11/01/2001 - 01/03/2002)
11/1/2001	Temporary 3% Multiplier to Age 65 / B-4 at Age 65 (80% max) (11/01/2001 - 01/03/2002)
5/1/2000	Temporary 18 Years & Out (05/01/2000 - 10/03/2000)
5/1/2000	Temporary 3% Multiplier to Age 65 / B-4 at Age 65 (80% max) (05/01/2000 - 10/03/2000)
1/1/1999	E2 2.5% COLA for future retirees (1/1/1999)
12/1/1993	Benefit B-4 (80% max)
3/31/1993	Blanket Resolution (All Service)
1/5/1993	Temporary Benefit B-4 (80% max) (01/05/1993 - 07/01/1993)
12/1/1992	Benefit B-3 (80% max)
1/1/1990	Benefit F55 (With 25 Years of Service)
4/6/1967	Covered by Act 88
	Fiscal Month - January

82 - COA from div 12

12/1/2017	Benefit FAC-3 (3 Year Final Average Compensation)
12/1/2017	8 Year Vesting
12/1/2017	Exclude Temporary Employees requiring less than 12 months
12/1/2017	Day of work defined as 75 Hours a Month for All employees.
12/1/2017	Service Credit Purchase Estimates - Yes
12/1/2017	Defined Benefit Normal Retirement Age - 60
12/1/2017	Early Reduced (.5%) at Age 50 with 25 Years or Age 55 with 15 Years
12/1/2017	Participant Contribution Rate 6%
12/1/2017	DC Adoption Date 12-01-2017
3/1/2017	1.25% multiplier
2/28/2017	Frozen FAC
1/1/2017	Non Standard Compensation Definition
1/1/2017	Extended Amortization to 16 yrs (based off 2016 AAV)
5/1/2013	Option B Yes
1/1/2003	Temporary 20 Years & Out (01/01/2003 - 07/03/2003)
1/1/2003	Temporary 3% Multiplier to Age 65 / B-4 at Age 65 (80% max) (01/01/2003 - 07/03/2003)
5/1/2000	Temporary 18 Years & Out (05/01/2000 - 09/03/2000)
5/1/2000	Temporary 3% Multiplier to Age 65 / B-4 at Age 65 (80% max) (05/01/2000 - 09/03/2000)
1/1/2000	E2 2.5% COLA Bridged to 0% effective 3/1/2017
12/1/1994	Benefit B-4 (80% max)
12/1/1993	2.25% Multiplier (no max)
3/31/1993	Blanket Resolution (All Service)
1/1/1988	Benefit C (Old)
1/1/1988	Benefit F55 (With 25 Years of Service)
4/6/1967	Covered by Act 88
	Fiscal Month - January

83 - COA from div 18

1/1/2018	Participant Contribution Rate 6%
12/1/2017	Benefit FAC-3 (3 Year Final Average Compensation)
12/1/2017	8 Year Vesting

83 - COA from div 18

12/1/2017	Exclude Temporary Employees requiring less than 12 months
12/1/2017	Day of work defined as 75 Hours a Month for All employees.
12/1/2017	Service Credit Purchase Estimates - Yes
12/1/2017	Defined Benefit Normal Retirement Age - 60
12/1/2017	Early Reduced (.5%) at Age 50 with 25 Years or Age 55 with 15 Years
12/1/2017	Participant Contribution Rate 3.5%
12/1/2017	DC Adoption Date 12-01-2017
1/1/2017	Extended Amortization to 16 yrs (based off 2016 AAV)
1/1/2017	1.25% multiplier
12/30/2016	Frozen FAC
5/1/2013	Option B Yes
1/1/2005	Temporary 20 Years & Out (01/01/2005 - 07/03/2005)
1/1/2005	Temporary 3% Multiplier to Age 65 / B-4 at Age 65 (80% max) (01/01/2005 - 07/03/2005)
7/1/2000	Temporary 18 Years & Out (07/01/2000 - 01/03/2001)
7/1/2000	Temporary 3% Multiplier to Age 65 / B-4 at Age 65 (80% max) (07/01/2000 - 01/03/2001)
1/1/2000	E2 2.5% COLA for future retirees (1/1/1996)
1/1/1999	E2 2.3% COLA for future retirees (1/1/1996)
1/1/1996	E2 2.5% COLA for future retirees (1/1/1996)
12/1/1993	Benefit B-4 (80% max)
12/1/1993	Benefit F55 (With 25 Years of Service)
3/31/1993	Blanket Resolution (All Service)
4/6/1967	Covered by Act 88
	Fiscal Month - January

84 - DPW from div 01

12/1/2017	Benefit FAC-3 (3 Year Final Average Compensation)
12/1/2017	6 Year Vesting
12/1/2017	Exclude Temporary Employees requiring less than 12 months
12/1/2017	Non Standard Compensation Definition
12/1/2017	Day of work defined as 75 Hours a Month for All employees.
12/1/2017	Service Credit Purchase Estimates - Yes
12/1/2017	Defined Benefit Normal Retirement Age - 60
12/1/2017	1.25% multiplier
12/1/2017	Early Reduced (.5%) at Age 50 with 25 Years or Age 55 with 15 Years
12/1/2017	Participant Contribution Rate 6%
12/1/2017	DC Adoption Date 12-01-2017
11/30/2017	Frozen FAC
1/1/2017	Extended Amortization to 16 yrs (based off 2016 AAV)
5/1/2013	Option B Yes
2/1/2004	Temporary 20 Years & Out (02/01/2004 - 08/03/2004)
2/1/2004	Temporary 3% Multiplier to Age 65 / B-4 at Age 65 (80% max) (02/01/2004 - 08/03/2004)
6/1/2000	Temporary 18 Years & Out (06/01/2000 - 10/03/2000)
6/1/2000	Temporary 3% Multiplier to Age 65 / B-4 at Age 65 (80% max) (06/01/2000 - 10/03/2000)
1/1/1994	Benefit B-4 (80% max)
3/31/1993	Blanket Resolution (All Service)
1/1/1993	Temporary Benefit B-4 (80% max) (01/01/1993 - 03/02/1993)
1/1/1993	E2 2.5% COLA bridged to 0.0% effective 12/01/2017
12/1/1990	Benefit B-2
1/1/1988	Benefit C-2/Base B-1

84 - DPW from div 01

1/1/1982	Benefit C-1 (Old)
1/1/1982	Benefit F55 (With 25 Years of Service)
4/6/1967	Covered by Act 88
1/1/1966	Benefit C (Old)
	Fiscal Month - January

85 - DPW from div 11

1/1/2018	Participant Contribution Rate 6%
12/1/2017	Benefit FAC-5 (5 Year Final Average Compensation)
12/1/2017	8 Year Vesting
12/1/2017	Exclude Temporary Employees requiring less than 12 months
12/1/2017	Day of work defined as 75 Hours a Month for All employees.
12/1/2017	Service Credit Purchase Estimates - Yes
12/1/2017	Defined Benefit Normal Retirement Age - 60
12/1/2017	Participant Contribution Rate 3.5%
12/1/2017	DC Adoption Date 12-01-2017
1/1/2017	Extended Amortization to 16 yrs (based off 2016 AAV)
1/1/2017	1.25% multiplier
12/30/2016	Frozen FAC
5/1/2013	Option B Yes
11/1/2001	Temporary 22 Years & Out (11/01/2001 - 01/03/2002)
11/1/2001	Temporary 3% Multiplier to Age 65 / B-4 at Age 65 (80% max) (11/01/2001 - 01/03/2002)
5/1/2000	Temporary 18 Years & Out (05/01/2000 - 10/03/2000)
5/1/2000	Temporary 3% Multiplier to Age 65 / B-4 at Age 65 (80% max) (05/01/2000 - 10/03/2000)
1/1/1999	E2 2.5% COLA for future retirees (1/1/1999)
12/1/1993	Benefit B-4 (80% max)
3/31/1993	Blanket Resolution (All Service)
1/5/1993	Temporary Benefit B-4 (80% max) (01/05/1993 - 07/01/1993)
12/1/1992	Benefit B-3 (80% max)
1/1/1990	Early Reduced (.5%) at Age 50 with 25 Years or Age 55 with 15 Years
1/1/1990	Benefit F55 (With 25 Years of Service)
4/6/1967	Covered by Act 88
	Fiscal Month - January

86 - DPW from div 18

1/1/2018	Participant Contribution Rate 6%
12/1/2017	Benefit FAC-3 (3 Year Final Average Compensation)
12/1/2017	8 Year Vesting
12/1/2017	Exclude Temporary Employees requiring less than 12 months
12/1/2017	Day of work defined as 75 Hours a Month for All employees.
12/1/2017	Service Credit Purchase Estimates - Yes
12/1/2017	Defined Benefit Normal Retirement Age - 60
12/1/2017	Participant Contribution Rate 3.5%
12/1/2017	DC Adoption Date 12-01-2017
1/1/2017	Extended Amortization to 16 yrs (based off 2016 AAV)
1/1/2017	1.25% multiplier
12/30/2016	Frozen FAC
5/1/2013	Option B Yes
1/1/2005	Temporary 20 Years & Out (01/01/2005 - 07/03/2005)

86 - DPW from div 18

1/1/2005	Temporary 3% Multiplier to Age 65 / B-4 at Age 65 (80% max) (01/01/2005 - 07/03/2005)
7/1/2000	Temporary 18 Years & Out (07/01/2000 - 01/03/2001)
7/1/2000	Temporary 3% Multiplier to Age 65 / B-4 at Age 65 (80% max) (07/01/2000 - 01/03/2001)
1/1/2000	E2 2.5% COLA for future retirees (1/1/1996)
1/1/1999	E2 2.5% COLA for future retirees (1/1/1996)
1/1/1996	E2 2.5% COLA for future retirees (1/1/1996)
12/1/1993	Benefit B-4 (80% max)
12/1/1993	Benefit F55 (With 25 Years of Service)
3/31/1993	Blanket Resolution (All Service)
4/6/1967	Covered by Act 88
	Early Reduced (.5%) at Age 50 with 25 Years or Age 55 with 15 Years
	Fiscal Month - January

S1 - Surplus Unassoc.

	Fiscal Month - January

Plan Provisions, Actuarial Assumptions, and Actuarial Funding Method

Details on MERS plan provisions, actuarial assumptions, and actuarial methodology can be found in the Appendix. Some actuarial assumptions are specific to this municipality and its divisions. These are listed below.

Increase in Final Average Compensation

Division	FAC Increase Assumption
01 - Gnrl Tmstr	0.00%
02 - Deputies POAM	2.00%
10 - Elctd Empl	2.00%
11 - Gnrl NonCntrct	2.00%
12 - AFSCME	0.00%
13 - Circuit Ct	2.00%
14 - Hlth Dept Un	0.00%
15 - Dist Crt Tmstr	0.00%
16 - TPOAM	2.00%
17 - Circt Crt Spvs	2.00%
18 - Exempt	2.00%
20 - Teamstrs Cmmnd	2.00%
21 - Dispatch Unit	2.00%
23 - COAM Srgts	2.00%
81 - COA from div 11	2.00%
82 - COA from div 12	2.00%
83 - COA from div 18	2.00%
84 - DPW from div 01	2.00%
85 - DPW from div 11	2.00%
86 - DPW from div 18	2.00%

Withdrawal Rate Scaling Factor

Division	Withdrawal Rate Scaling Factor
All Divisions	120%

Miscellaneous and Technical Assumptions

Loads – None.

Amortization Policy for Closed Divisions

Closed Division	Amortization Option
01 - Gnrl Tmstr	Accelerated to 15-Year Amortization
02 - Deputies POAM	Accelerated to 15-Year Amortization
10 - Elctd Empl	Accelerated to 15-Year Amortization
11 - Gnrl NonCntrct	Accelerated to 15-Year Amortization
12 - AFSCME	Accelerated to 15-Year Amortization
13 - Circuit Ct	Accelerated to 15-Year Amortization
14 - Hlth Dept Un	Accelerated to 15-Year Amortization
15 - Dist Crt Tmstr	Accelerated to 15-Year Amortization
16 - TPOAM	Accelerated to 15-Year Amortization
17 - Circt Crt Spvs	Accelerated to 15-Year Amortization
18 - Exempt	Accelerated to 15-Year Amortization
20 - Teamstrs Cmmnd	Accelerated to 15-Year Amortization
21 - Dispatch Unit	Accelerated to 15-Year Amortization
23 - COAM Srgts	Accelerated to 15-Year Amortization
84 - DPW from div 01	Accelerated to 15-Year Amortization
85 - DPW from div 11	Accelerated to 15-Year Amortization
86 - DPW from div 18	Accelerated to 15-Year Amortization

Please see Appendix on MERS website for a detailed description of the amortization options available for closed divisions within an open municipality.

Risk Commentary

Determination of the accrued liability, the employer contribution, and the funded ratio requires the use of assumptions regarding future economic and demographic experience. Risk measures, as illustrated in this report, are intended to aid in the understanding of the effects of future experience differing from the assumptions used in the course of the actuarial valuation. Risk measures may also help with illustrating the potential volatility in the accrued liability, the actuarially determined contribution and the funded ratio that result from the differences between actual experience and the actuarial assumptions.

Future actuarial measurements may differ significantly from the current measurements presented in this report due to such factors as the following: plan experience differing from that anticipated by the economic or demographic assumptions; changes in economic or demographic assumptions due to changing conditions; increases or decreases expected as part of the natural operation of the methodology used for these measurements (such as the end of an amortization period, or additional cost or contribution requirements based on the Plan's funded status); and changes in plan provisions or applicable law. The scope of an actuarial valuation does not include an analysis of the potential range of such future measurements.

Examples of risk that may reasonably be anticipated to significantly affect the plan's future financial condition include:

- **Investment Risk** – actual investment returns may differ from the expected returns;
- **Asset/Liability Mismatch** – changes in asset values may not match changes in liabilities, thereby altering the gap between the accrued liability and assets and consequently altering the funded status and contribution requirements;
- **Salary and Payroll Risk** – actual salaries and total payroll may differ from expected, resulting in actual future accrued liability and contributions differing from expected;
- **Longevity Risk** – members may live longer or shorter than expected and receive pensions for a period of time other than assumed; and
- **Other Demographic Risks –** members may terminate, retire or become disabled at times or with benefits other than assumed resulting in actual future accrued liability and contributions differing from expected.

  The effects of certain trends in experience can generally be anticipated. For example, if the investment return since the most recent actuarial valuation is less (or more) than the assumed rate, the cost of the plan can be expected to increase (or decrease). Likewise if longevity is improving (or worsening), increases (or decreases) in cost can be anticipated.

PLAN MATURITY MEASURES

Risks facing a pension plan evolve over time. A young plan with virtually no investments and paying few benefits may experience little investment risk. An older plan with a large number of members in pay status and a significant trust may be much more exposed to investment risk. Generally accepted plan maturity measures include the following:

1.	Ratio of the market value of assets to total payroll	15.9
2.	Ratio of actuarial accrued liability to payroll	33.2
3.	Ratio of actives to retirees and beneficiaries	0.2
4.	Ratio of market value of assets to benefit payments	6.4
5.	Ratio of net cash flow to market value of assets (boy)	-2.5%

RATIO OF MARKET VALUE OF ASSETS TO TOTAL PAYROLL

The relationship between assets and payroll is a useful indicator of the potential volatility of contributions. For example, if the market value of assets is 2.0 times the payroll, a return on assets 5% different than assumed would equal 10% of payroll. A higher (lower) or increasing (decreasing) level of this maturity measure generally indicates a higher (lower) or increasing (decreasing) volatility in plan sponsor contributions as a percentage of payroll.

RATIO OF ACTUARIAL ACCRUED LIABILITY TO PAYROLL

The relationship between actuarial accrued liability and payroll is a useful indicator of the potential volatility of contributions for a fully funded plan. A funding policy that targets a funded ratio of 100% is expected to result in the ratio of assets to payroll and the ratio of liability to payroll converging over time.

RATIO OF ACTIVES TO RETIREES AND BENEFICIARIES

A young plan with many active members and few retirees will have a high ratio of active to retirees. A mature open plan may have close to the same number of actives to retirees resulting in a ratio near 1.0. A super-mature or closed plan may have significantly more retirees than actives resulting in a ratio below 1.0.

RATIO OF MARKET VALUE OF ASSETS TO BENEFIT PAYMENTS

The MERS' Actuarial Policy requires a total minimum contribution equal to the excess (if any) of three times the expected annual benefit payments over the projected market value of assets as of the participating municipality or court's Fiscal Year for which the contribution applies. The ratio of market value of assets to benefit payments as of the valuation date provides an indication of whether the division is at risk for triggering the minimum contribution rule in the near term. If the division triggers this minimum contribution rule, the required employer contributions could increase dramatically relative to previous valuations.

RATIO OF NET CASH FLOW TO MARKET VALUE OF ASSETS

A positive net cash flow means contributions exceed benefits and expenses. A negative cash flow means existing funds are being used to make payments. A certain amount of negative net cash flow is generally expected to occur when benefits are prefunded through a qualified trust. Large negative net cash flows as a percent of assets may indicate a super-mature plan or a need for additional contributions.

State Reporting

The following information has been prepared to provide some of the information necessary to complete the pension reporting requirements for the State of Michigan's Local Government Retirement System Annual Report (Form No. 5572). Additional resources are available at www.mersofmich.com and on the State website.

Form 5572 Line Reference	Description	Result
10	**Membership as of December 31, 2018**	
11	Indicate number of active members	54
12	Indicate number of inactive members	40
13	Indicate number of retirees and beneficiaries	298
14	**Investment Performance for Calendar Year Ending December 31, 2018**[1]	
15	Enter actual rate of return - prior 1-year period	-3.64%
16	Enter actual rate of return - prior 5-year period	4.94%
17	Enter actual rate of return - prior 10-year period	8.25%
18	**Actuarial Assumptions**	
19	Actuarial assumed rate of investment return[2]	7.75%
20	Amortization method utilized for funding the system's unfunded actuarial accrued liability, if any	Level Percent
21	Amortization period utilized for funding the system's unfunded actuarial accrued liability, if any[3]	15
22	Is each division within the system closed to new employees?[4]	Yes
23	**Uniform Assumptions**	
24	Enter retirement pension system's actuarial value of assets using uniform assumptions	$50,840,094
25	Enter retirement pension system's actuarial accrued liabilities using uniform assumptions	$103,968,515
27	Actuarially Determined Contribution (ADC) using uniform assumptions, Fiscal Year Ending December 31,2019	$5,400,492

1. The Municipal Employees' Retirement System's investment performance has been provided to GRS from MERS Investment Staff and included here for reporting purposes. This investment performance figures reported are net of fees on a rolling calendar-year basis for the previous 1-, 5-, and 10-year periods as required under PA 530.
2. Net of administrative and investment expenses.
3. Populated with the longest amortization period remaining in the amortization schedule, across all divisions in the plan. This is when each division and the plan in total is expected to reach 100% funded if all assumptions are met.
4. If all divisions within the employer are closed, "yes." If at least one division is open (including shadow divisions) indicate "no."

800.521.0498 | P: 248.799.9000 | F: 248.799.9020 | www.grsconsulting.com

Spring 2019

Grand Traverse Co

In care of:
Municipal Employees' Retirement System of Michigan
1134 Municipal Way
Lansing, Michigan 48917

Re: Grand Traverse Co (2803) – December 31, 2018 Annual Actuarial Valuation QEBA Letter

The Municipal Employees' Retirement System of Michigan (MERS) administers several employee benefit plans for the benefit of its participating municipalities and their members. This includes both a Qualified Plan designed to provide defined benefits subject to the limits of Section 415 of the Internal Revenue Code, and a Qualified Excess Benefit Arrangement (QEBA), designed to pay participants amounts in excess of the Section 415 limits.

MERS provides their member municipalities with annual actuarial valuation reports. The annual actuarial valuations provide information on the contributions and liabilities associated with funding the Qualified Plan, as well as the accounting liabilities required to be disclosed under the Governmental Accounting Standards Board (GASB) Statement No. 68. An annual actuarial report was prepared with a valuation date of December 31, 2018. All the liabilities presented in the December 31, 2018 annual report were subject to the limits of Section 415, and as such, did not include QEBA liability.

As a result, we have prepared this letter in order to disclose certain information about the liabilities associated with the retired member(s) who are receiving benefit payments from the QEBA as of December 31, 2018.

Based on our understanding of the administrative procedures and using the same assumptions that were used to value the GASB liabilities in the annual valuation report, we estimate the QEBA liability for the affected retirees to be $1,629 as of December 31, 2018. We also estimate that QEBA benefits will be payable through 2023 for the impacted retirees.

Additional information can be found in the December 31, 2018 annual actuarial valuation report.

David T. Kausch, Rebecca L. Stouffer, and Mark Buis are members of the American Academy of Actuaries and meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinions contained herein. This communication shall not be construed to provide tax advice or legal advice.

Sincerely,

David T Kausch

David T. Kausch, FSA, FCA, EA, MAAA

Rebecca L. Stouffer

Rebecca L. Stouffer, ASA, MAAA, FCA

Mark Buis

Mark Buis, FSA, FCA, EA, MAAA

One Towne Square | Suite 800 | Southfield, Michigan 48076-3723

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BUSINESS

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Networks Northwest

Talent / Business / Community

2018 ANNUAL REPORT

NETWORKSNORTHWEST.ORG

To Partners, Stakeholders, and to all of **Northwest Michigan,**

This region continues to grow, change, and thrive.

This last year saw many of our communities experiencing both the benefits and challenges of strong economic growth, low unemployment and increased regional tourism. On the one hand, many of our citizens are benefiting from improved employment options and higher wages. On the other hand, regional employers are feeling a tight labor market that can limit potential growth and success. Communities are facing shortages of both quality childcare options and housing options that fit a range of incomelevels. And not all communities in our region are experiencing the same level of prosperity as their neighbors.

Networks Northwest was proud in 2018 to be an important partner in helping our working people, businesses and communities to achieve breakthroughs in the face of these challenges and opportunities. We helped job seekers find jobs and work-related skills. We helped businesses plan for growth, address workforce needs and reach new markets. We worked with local community leaders to improve economic conditions. In all of this we remained committed to being truly 'demand driven' – to respond to the specific and changing needs of our region to deliver the most needed services.

Our mission is to build stronger communities and enhance the quality of life in the 10 counties of Northwest Michigan. We could not do this work without close partnership with the people of this region. They inspire us every day to work harder and more creatively.

In the pages of this report you will learn about the measurable impact we have achieved with our programs and initiatives. You will also read some short stories about the people and organizations we have worked with. We are proud of the successes we have achieved with our clients and we are looking forward with confidence to the remainder of 2019.

On behalf of the board and staff of Networks Northwest, we want to thank you deeply for everything you do to help our region succeed. We look forward to working with you in the months and years ahead to meet our challenges together and thrive.

Sincerely,

Gary W. Fedus,
Board Chair
Owner, Mitchell Graphics

Chris Christensen,
Chief Elected Official
Charlevoix County Commissioner

Matt McCauley,
Chief Executive Officer

2018 ANNUAL REPORT

TALENT DEVELOPMENT

The dedicated, experienced staff at Networks Northwest helps connect job seekers and workers to the employers who need talent. Northwest Michigan Works! is the signature program in an array of services that help people be job-ready in the areas that employers need most. Our unique services help our clients reach their goals, but the hard work is ultimately all theirs. In the following pages you will be inspired by people from all over Northern Michigan who have put in the effort to take the next big step in their careers.

Networks Northwest
Talent / Business / Community

- *Job Seekers*
- *Jobs for Michigan's Graduates*
- *Employee Retention*
- *Apprenticeships*

NORTHWEST MICHIGAN WORKS!

- *Adult Education*
- *Offender Success*
- *Skilled Trades*
- *Business Services*

Success Story
Meet Brandon Corbin

Brandon Corbin is a U.S. Army Veteran who was first introduced to Northwest Michigan Works! during our Veterans ID Day held in the fall of 2018. Brandon is a college student that stepped forward to volunteer to assist other veterans with registering for their Veteran's identification card.

Brandon is currently working with our Traverse City based job seeker team as a U.S. Department of Veterans Affairs work-study program participant. Brandon's duties include facilitating a weekly orientation for veteran job seekers as well as conducting numerous veteran-friendly outreach activities.

Brandon will continue his work serving veterans as he interns with Northwest Michigan Works! during the final year of his college education. As a Northwestern Michigan College and Ferris State University student, Brandon will graduate in 2019 with a Bachelors Degree in Social Work and be the first in his family to earn a college degree.

"I have been working at Northwest Michigan Works! since the fall semester of 2018 with the goal of giving back by helping fellow veterans any way I can." said Brandon. "Here at the Traverse City Michigan Works!, there is a veteran team composed of three veterans and it is continuing to grow. I am excited to have management's overwhelming support and commitment to our veterans, and I am extremely eager to expand our veteran programs as far as we can. The entire staff here at Michigan Works! is a committed team and has an immense, well-rounded wealth of knowledge."

"I truly admire how much support and free rein we, as a team, have to contribute to and to help the veteran community."

American Job Centers
Veteran Services

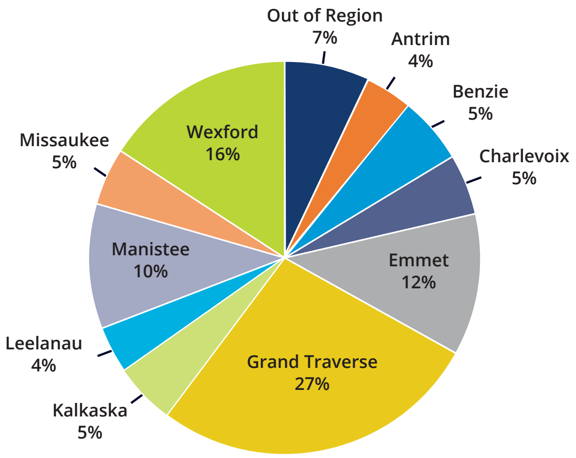
873

Veterans Served

Service Type	Services Provided
Appointment	351
Assessment	8
Career Connection	62
Community Information	1
Fax, Phone, Copies	1
Interviewing Assistance	30
Job Fair	9
Job Search	905
Learning Lab	281
PATH	8
Résumé Assistance	402
Unemployment	1029
Veterans Workshop	141
Total	**3228**

American Job Centers
Job Seekers

Percentage of Customers by Residence County



39,074

Customer Visits

Success Story
Meet David Constantine

When David Constantine began coming to Northwest Michigan Works! in Manistee, he had been working a series of seasonal jobs and wanted to move into a career as a Licensed Medical Assistant.

David received services through the Workforce Innovation and Opportunity Act's Dislocated Worker funded training program. David is in the Medical Assistant program through Bay de Noc College and says he's excited about developing a career as a Licensed Medical Assistant.

"Michigan Works! provided me with a path and direction to follow," said Constantine. "I followed it and found my future."

The staff at Michigan Works! assisted David with a skills inventory, an interest assessment, and initializing his career pathway. They also worked with him on career research, goal setting, and résumé development.

PATH & WIOA
Performance Data

Partnership, Accountability, Training, Hope (PATH)	
Participation Requirements	
Performance Standard	**Actual Performance**
50%	62.2%

Workforce Innovation & Opportunity Act (WIOA)					
Performance Indicators[1]	**Adult**	**Dislocated Worker**	**Youth**	**Wagner-Peyser**	**Average Indicator Score[2]**
Employment 2nd Qtr.	98%	110%	142%	120%	117%
Employment 4th Qtr.	117%	123%	155%	108%	126%
Median Earnings 2nd Qtr.	110%	206%	Baseline	98%	138%
Credential Attainment Rate	136%	117%	71%	n/a	108%
Average Program Score	**115%**	**139%**	**123%**	**109%**	

1. Individual Indicator Goal: 50% rate of Achievement or above
2. Average Program & Average Indicator Goals: 90% rate of Achievement or above

Success Story
Meet Katelyn Stuckey

Katelyn Stuckey received an Impact Award from the Michigan Works! Association.

For as long as Katelyn Stuckey can remember, she has always wanted to follow in her grandmother's footsteps and become a nurse. That dream came to an abrupt halt when three months before high school graduation, Katelyn's best friend committed suicide. A life-changing and devastating event to Katelyn, she quit school and lost all hope of achieving her dream.

After three years, Katelyn's dream once again came into focus when she was introduced to the Adult Career Training (ACT) program. Northwest Michigan Works! partnered with the Wexford-Missaukee Career Technical Center, Northwest Michigan Adult Education, Jobs for Michigan's Graduates, and local employers to offer the program. ACT is a free, 18-week program where students learn skills specific to their chosen career path while working to complete their high school credential.

"I took the Certified Nursing Assistant (CNA) program head on!" said Katelyn. "It was a big step in the right direction for my nursing career. I fell in love with the whole team and everything they were doing to make everyone in the program successful."

In addition to the CNA training, Katelyn enrolled at the Adult Education Learning Lab to work on completing her high school diploma. She also enrolled in the Jobs for Michigan's Graduates program which provided career counseling, résumé assistance, and mock interviews.

"Katelyn consistently put in the most hours toward her education with the most dedication toward achieving her goals," said Ryan Bruntjens, Adult Education Navigator. "During the career training, she was extremely engaged and wanted to make sure she was doing everything the best she could."

After completing the ACT program, Katelyn was employed as a CNA with a local healthcare provider. Despite a busy work schedule, she is still working on her high school diploma and once again dreams of following in her grandmother's footsteps as a nurse.

"I thought I was going to be a server for the rest of my life," said Stuckey. "It's opening a whole new world for me. You guys for sure made a big turnaround for me and I'm forever grateful."

Katelyn enrolled at the Adult Education Learning Lab to work on completing her high school diploma. She also enrolled in the Jobs for Michigan's Graduates program which provided career counseling, résumé assistance, and mock interviews.

"You guys for sure made a big turnaround for me and I'm forever grateful."

MICHIGAN WORKS! ASSOCIATION

Apprenticeships
Skills for In-Demand Jobs

Northwest Michigan Works! Sponsored Apprenticeships:

- Account Technician
- Beekeeper
- Carpenter
- Mechatronics
- Office Manager
- Roofer
- Winemaker Production Technician
- Nursing Assistant

In May of 2018, the first two winemaker apprentices in the nation completed their Department of Labor Northwest Michigan Works! registered apprenticeship program and received their national credential.

In partnership with The Michigan Educators Apprenticeship and Training Association, Northwest Michigan Works! participated in the first statewide Apprenticeship In A Day event.

Serving as an apprenticeship intermediary, Northwest Michigan Works! ensured eight employers, representing five unique industries, collectively registered 12 apprentices in nine distinct occupations.

171

Apprenticeships Across the Region

Tim Betzold, Apprentice Carpenter

Business Resource Networks
Employee Retention Program

In November 2018, in partnership with the Char-Em United Way, Northwest Michigan Works! launched the region's first Business Resource Network (BRN) serving employers in Charlevoix and Emmet counties. The Business Resource Network Success Coach provides job retention services to the employees of participating companies. The Business Resource Network's six participating employers are experiencing an average return on investment of 700%.

BRN Services and Referrals

- Housing
- Childcare
- Transportation
- Healthcare
- Education
- Relationship Counseling
- Substance Abuse Prevention
- Wellness
- Employability Skills

Sandy, a BRN member employee, was living from hotel room to hotel room while exhausting her savings on temporary housing. She had become homeless and without a personal support system.

With assistance from the Northwest Michigan Works! BRN Success Coach, Sandy was able to find permanent sustainable housing.

Sandy's Success Coach provided referrals, offered resources and made direct contact with landlords to assist with attaining a permanent home.

Jobs for Michigan's Graduates (JMG)
Educated, Employed, and Career Bound

JMG's Vision: That every young adult is Educated, Employed, and Career Bound.

JMG's Mission: To equip young adults with the skills to overcome barriers and win in education, employment, and as citizens.

Highlights of the year:

- Northwest Michigan Works! continued its partnership with Char-Em ISD Career and Technical Education, the Traverse Bay Area ISD Career-Tech Center, and the Wexford Missaukee Career Tech Center; reaching a record enrollment of 242 JMG students.
- 42 out-of-school young adults are enrolled in JMG receiving high school completion and career preparation services.
- 27 JMG students participated in paid work experience and internship opportunities with 17 area employers.
- The Regional JMG Leadership Day held at Camp Hayo-Went-Ha in Antrim County drew 200 area students who participated in character building, teamwork, and leadership activities.

242
Students Enrolled

15 students participated in leadership development events at the regional, state, or national level.

Students at Camp Hayo-Went-Ha participating in character building, teamwork, and leadership activities during the Regional JMG Leadership Day.

For the third consecutive year, our program received the National Jobs for America's Graduates "5 of 5 Award" for meeting or exceeding national standards in five categories measuring student success.

94%
High School Graduation Rate

JOBS for MICHIGAN'S GRADUATES

All JMG students receive:

- Barrier removal, drop-out prevention, career preparation
- One-on-one guidance counseling
- Student-led leadership development
- Community service projects
- Adult mentoring
- Work-based learning
- College preparation and transition
- 12 months of follow-up services

Jared Piechan, a JMG student in the Char-Em ISD's Career and Technical Education Welding program at East Jordan High School, earned a national certification that means he has exceeded the national standards in welding, and obtained this workforce competency credential.

JMG students from the Char-Em ISD welding program at Pellston visited Alpena Community College, where they learned about vocational training opportunities.

106 *JMG students toured six post-secondary institutions*

JMG students participated in 13 community service projects. **234**

From conception to installation, JMG students finished their community service project by installing a bike rack, that they welded, in the City of East Jordan.

139 *JMG students participated in nine employer talent tours*

Northwest Michigan Works!
Career Navigators

In close partnership with our region's four intermediate school districts, Career Navigators employed by Northwest Michigan Works! provided training, guidance, and classroom activities in support of the Educational Development Plans (EDP) required for K-12 students in our ten county area.

Beginning in elementary and continuing through high school, the EDP program creates an adaptive continuum of career awareness and exploration that culminates in students discovering successful in-demand career paths. Success is achieved by bringing together the collaborative efforts of workforce development specialists, educators and employers.

2018 Highlights

- 775 students in 17 schools received Educational Development Plan lessons.
- Over 2,900 K-12 students participated in 14 career events at 18 different schools.
- 250 high school seniors from four rural schools attended a first-of-its-kind career awareness and education fair.
- Coordinated career education for a local school district's entire K-12 student population; reached over 475 students.
- Responded to feedback from educators, employers and students; added 12 additional career exploration lessons to existing EDP curriculum.

Over 75 businesses and community partners connected through career fairs, speaking events, and mentorship opportunities.

2,900+ ***K–12 Students Participated***

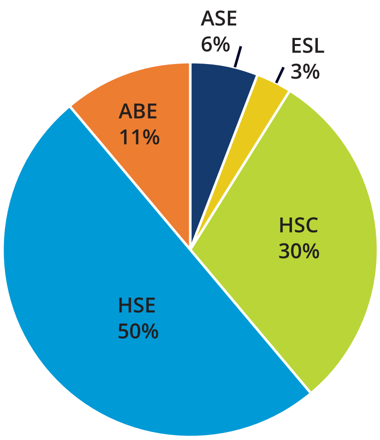
18 ***Different Schools***

Talent Development
Adult Education

Total instructional
hours provided: **27,039**

Instructional Services

80% of all instructional hours provided by Northwest Michigan Adult Education served students seeking either High School Equivalency (HSE) completion or High School Diploma Completion (HSC). The remaining 20% of instructional hours were provided to students enrolled in Adult Basic Education (ABE), Adult Secondary Education (ASE) or English as a Second Language (ESL).



ACT CTC Pilot (Adult Career Training)

The Wexford-Missaukee CTC was one of five State of Michigan Adult Education pilots funded to CTCs in the 2017–18 school year. The purpose of the pilot was to provide adult education students with skills training in jobs available in the region. The 18-week training program included the Career Pathways in Manufacturing, Healthcare, and Hospitality. Northwest Michigan Works! partnered with the program and provided soft skills and résumé writing training, as well as mock interviews practice. 18 participants were served in the pilot. All 18 are employed, with 15 of these in jobs where they received CTC training.

Blended Learning Options at Northwest Michigan Learning Labs

Adult Education students now have the option to complete part of their education outside of the learning lab. With over 80% of our student population employed at the time of registration, this has proven to be a great option for students. Data shows that 70% of the students enrolled used distance learning options sometime during their enrollment.

Satellite Sites

In an effort to reach more students, services are now being offered once a month in various new communities of our region. Our adult education program is partnering with local libraries in Interlochen, Thompsonville, Lake City, Mancelona, Kaleva, and Boyne City to deliver these services.

81 ***Adult Education Students graduated with a high school diploma or GED***

Career Pathways included in the 18-week training program included Manufacturing, Healthcare, and Hospitality.

18 students completed the first ever Adult Career Training (ACT) program in Northern Michigan.

Offender Success Program
Serving Individuals Paroled from State Prison

The Offender Success Program works with parolees formerly incarcerated in Michigan's prison system. The program supports and connects participants to the resources and tools needed as they transition back to their home communities with the ultimate goal of becoming productive, self-sufficient citizens.

Offender Success participants receive assistance with basic needs such as obtaining identification documents, clothing, and transportation. The Offender Success program partners with area providers to ensure participants are connected to behavioral health and transition services.

Residential Stability

- 151 individuals that would otherwise be homeless received assistance with finding and securing a place to stay.
- 33% of the program budget was spent on providing residential stability services.

Job Placement

- 83 individuals were enrolled in job placement services and received employability skills training, job counseling, paid temporary work experience or on-the-job training.
- Average wage for Offender Success participants in unsubsidized employment statewide was $11.03 per hour. In Northwest Michigan, the average wage was $11.68 per hour.

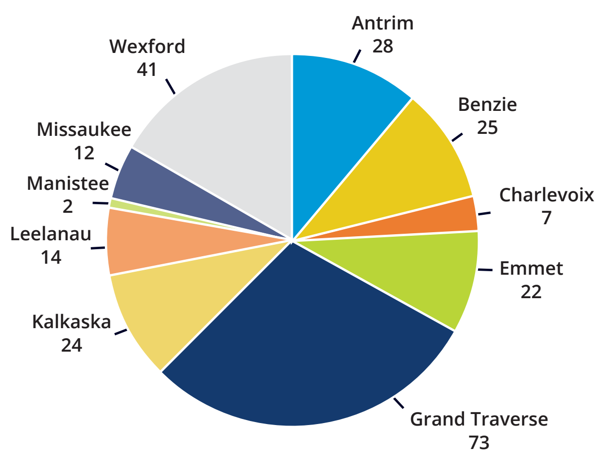
151 individuals that would otherwise be homeless received assistance with finding and securing a place to stay.

29% *Recidivism, Down from Over 50% When the Program Started*

83 *Individuals Enrolled in Job Placement Services*

$11.68 *Average Wage for Offender Success Participants in Northwest Michigan*

Number of Offender Success Participants Served by County



Success Story

Meet Gary

After more than 10 years in prison, Gary was released in the fall of 2017 and returned back to his home community in Northwest Michigan. His parole agent referred Gary to the Offender Success program where he received assistance with obtaining his state identification and was enrolled in job placement services.

The Offender Success Job Developer worked one-on-one with Gary by providing job counseling, career preparation services, and advocacy with employers.

As an employer incentive, Offender Success offered to assist with Gary's wage with Shoreline Fruit for one month. As a result, Gary started as a production worker making $10.75 an hour.

Offender Success continued to provide job retention services throughout this period.

Gary has now been with the company for over one year and is earning $15.00 an hour. Gary is looking forward to continuing his employment at Shoreline Fruit and being successfully discharged from parole in 2019.

After completing his one month Offender Success temporary work experience, Shoreline Fruit hired Gary full time. He has since earned multiple pay increases and promotions.

Gary has been with Shoreline Fruit for over one year and is earning $15.00 an hour.

The Offender Success Job Developer worked with Gary by providing job counseling, career preparation services, and advocacy with employers.

Special Activities

Business Services at a Glance

Missaukee/Wexford

- Hosted 35 "Employer of the Day" events
- 214 job seekers attended
- 71 individuals were hired

300 students from Wexford and Missaukee counties attended a Mock Interview Day and were able to get real-world employer feedback on their résumés and interviewing skills. 97% of the youth in attendance stated they feel they have improved job interviewing skills.

300

Students Attended Mock Interview Day

Antrim/Kalkaska

- Increased Manufacturing Day employer participation along the rural US-131 corridor by 300% in 2018
- Collaborated with Kalkaska Senior High School to offer the Kalkaska Career Expo that featured 54 area employers and over 600 high school students

MFG DAY

Increased Manufacturing Day employer participation along the rural US-131 corridor by 300% in 2018

Special Activities
Business Services at a Glance

Benzie/Manistee

- Hosted 27 "Employer of the Day" events
- Pinnacle Truck Driver Training participated in a Resource of the Day event where they brought in trucks and discussed truck driving careers

27 Employer of the Day Events

476 job seekers networked with 72 employers at the Northern Michigan Regional Hiring Event

Charlevoix/Emmet

- 46 Career Connection events with 117 attendees
- 11 “Employer of the Day” events with 114 job seekers

The Northern Michigan Regional Hiring Event is being held annually as “The Largest Hiring Event in Northern Michigan”.

476 job seekers networked with 72 employers. An average of 1.7 job offers were made per employer during the five hour event. A computer room was offered to job seekers wishing to complete applications. Private interview rooms were made available for employers’ use. Job seekers from both in and out of state attended this event.

65 Employer of the Day Events

Grand Traverse/Leelanau

- 65 Employer of the Day events, 311 job seekers, 30 new hires
- 35 Career Connection events with 379 attendees
- Staff from Northwest Michigan Works! conducted a résumé workshop for 63 students of the TBAISD Manufacturing Technology Academy

TentCraft, MR Products, Cherry Republic, and Hagerty Insurance were featured during a talent attraction & retention panel discussion. The event was attended by over 50 employers and job seekers.

Northwest Michigan Works!
Skilled Trades Training Fund

Northwest Michigan Impact					
County of Business	**# Awards**	**$ Amount Awarded**	**# of Employees Receiving Training**	**# of New Hires**	**# of Apprentices**
Antrim	4	$14,780.00	43	4	2
Benzie	4	$51,750.00	16	3	3
Charlevoix	11	$278,544.00	331	31	16
Emmet	5	$121,548.00	112	14	0
Grand Traverse	24	$377,680.00	267	10	9
Kalkaska	1	$8,625.00	7	0	0
Leelanau	4	$15,400.00	9	0	1
Manistee	2	$21,169.00	13	8	3
Wexford	12	$466,604.00	749	52	4
Region 2 Totals	**67**	**$1,356,100.00**	**1547**	**122**	**38**

Going PRO IN MICHIGAN TALENT FUND

Moving forward, the STTF will be referred to as the Going Pro Talent Fund.

Success Story
Northern Michigan Review

Northern Michigan Review in Petoskey is the home of the *Petoskey News Review,* along with several other newspapers and publications. The company's Controller, Michelle Harrington, says when she first heard about the Skilled Trades Training Fund (STTF) from a Northwest Michigan Works! Business Liaison she wasn't sure if the program could help the company.

"When I took the time to meet with the team and walk through our facility and for them to give us those ideas, it came to light, there were so many opportunities that we could apply for," said Harrington.

Northwest Michigan Works! assisted Northern Michigan Review with the STTF application process and the company received $7,650 to use for Lean Training Improvements. Harrington says they initially selected five key employees to participate in the training and they're sharing what they've learned with other employees.

"We have expanded the knowledge of just those five people into half of the organization already," said Harrington. "We'd like to touch the rest of the employees with this information in 2019 and that's our plan."

Harrington says the training funded by the STTF grant is already making a difference at Northern Michigan Review.

"The training that we've provided has saved us time in overtime," said Harrington. "It has saved us time in how many times we touch the product every day. And that has in turn increased morale."

Skilled Trades Training Fund **Company Testimonials**

"We greatly appreciate the financial assistance provided by Michigan Works!. This allowed us to not only provide the training sooner than may have been possible without the funding, but also to train more employees."

"The Skilled Trade grant dollars will help us develop our apprentice program with more financial flexibility. The apprentice program has helped us train a person to take over winemaking responsibilities at Mawby. I will be able to focus on other aspects of the business and work with the team of trained individuals with the goal always to improve our products."

"The Horticultural Technician Training through the STTF grant was very helpful and the information I learned can be applied toward more business development opportunities with the private sector."

"The employees at Shoreline Fruit appreciated the opportunity to participate in the Lean Practitioner Group. Thanks to the STTF grant, six Shoreline Fruit employees participated in the training."

Northwest Michigan Works!
Business Services

Michigan Works! Business Services: Unique Companies Served by County, By Industry

Industry	Antrim	Benzie	Charlevoix	Emmet	Grand Traverse	Kalkaska	Leelanau	Manistee	Missaukee	Wexford	Out of Region	Total
Agriculture, Forestry, Fishing	4	1		2	7	2	13	3	3	4	2	41
Mining, Oil and Gas Extraction					4			1		1	1	7
Utilities			1		10	1	1	1	2	5		21
Construction	1		3	8	31	1	4	4	3	7	2	64
Manufacturing	13	3	24	18	73	6	10	9	3	27	8	194
Wholesale Trade	2			2	18			2	1	4	3	32
Retail Trade	1	1	4	15	59	2	3	16	5	77	1	183
Transportation and Warehousing		2	1	2	10		2	2		7	6	32
Information	1			2	10		2			4	1	20
Finance and Insurance		2	1	5	12		1	2		13		36
Real Estate and Rental and Leasing				3	5	1	2			5		16
Professional, Tech Services		1	1	2	45	1	1	3	1	19	3	77
Management of Companies					2							2
Admin, Support, Waste Management	1	2		2	14	1	1	1		4	2	28
Educational Services	1		1	3	12	1	3	5	1	7	2	36
Health Care and Social Assistance		1	2	8	37		3	8	6	35		100
Arts, Entertainment, and Recreation		3	1	2	8		5	2	1	3		25
Accommodation and Food Services	2	6	6	9	22		11	12	4	36	3	111
Other Services	1	2	1	5	39		3	9	1	11	8	80
Public Administration	3		1	1	8	1	1	2	3	8	3	31
Total	**29**	**24**	**47**	**89**	**426**	**17**	**66**	**82**	**34**	**277**	**45**	**1,136**

"The process of reopening a completely new store would have been impossible without the assistance of Northwest Michigan Works! With the staff providing solutions to all the obstacles we faced, our ability to open up Traverse City's local Hometown Outfitter was made possible."

— Samantha Gerou, Store Manager, Gander Outdoors

BUSINESS DEVELOPMENT

Networks Northwest has a broad sweep of unique services focused on helping businesses succeed. Ultimately, we help improve business results — sales growth, reduced costs, and higher profitability. Maybe that's why our business clients continue to work with us over many years. These clients impress us every day with their hard work and creativity as business leaders. As you read through the following client success stories, we hope you, too, are impressed.

- *Small Business Development Center*
- *Global Trade Alliance*
- *Northwest Michigan Procurement Technical Assistance Center*
- *Success Stories*

Small Business Development Center
2018 Regional SBDC Data & Metrics

Location of Business	Customer Count (Distinct)	% Total of Companies Served
Antrim	17	6%
Benzie	16	6%
Charlevoix	15	5%
Emmet	24	9%
Grand Traverse	113	41%
Kalkaska	13	5%
Leelanau	23	8%
Manistee	25	9%
Missaukee	10	4%
Wexford	15	5%
Other	8	3%
TOTAL COMPANIES SERVED	**279**	**100%**

Capital Formation

$9.5 Million

- Jobs Retained: 70
- Jobs Created: 96
- New Business Starts: 24
- Sales Increase: $2,498,179.00 (23 clients)
- Consulting Hours: 2,092.63

Success Story
Meet Inhabitect LLC

Nate Griswold first began working with the Michigan Small Business Development Center (MI-SBDC) in early 2013 when he was just getting serious about making the official leap of leaving a steady career with a comfortable salary to starting his own business, Inhabitect LLC, in Traverse City. He had the know-how and expertise but he was new to the concept of being an entrepreneur. Nate has received more than 160 hours of business consultation, support, and training in the past six years. “We love clients like Nate,” said the SBDC Regional Director. “It’s exciting to see new entrepreneurs who are very good at something turn their dreams of owning their own business into a successful and (in Nate’s case) well-known and respected brand throughout the region and state!”

Inhabitect is a full-service firm devoted to designing, building, and growing all forms of living architecture from green roofs to ground-level landscaping. Over the years, Nate has grown Inhabitect’s comprehensive services to encompass all aspects of every stage of the process — initial planning, project design and budgeting, materials and plant selection, procurement and installation, as well as establishment and maintenance. In true form, Nate is planning for continuous success.

“We are in the process of building a headquarters in Leelanau County,” said Griswold. “SBDC played a vital role during the financing process for this building. We could have not received the loans that we did without the assistance of these business growth services. The SBDC team helped us organize and prioritize our business books and we were able to show clear history and earning potential. We thank all members of the SBDC business growth team. Inhabitect has been working with this team since we started in 2013 and this has been a tremendous asset to our company. 2018 is shaping up to be our biggest year yet! We have doubled our sales from 2017 and hope to break the $1 million dollar mark in the 2019 calendar year. We look forward to continuing to grow the “green collar” workforce in the State of Michigan and hope to continue working with SBDC as we move towards our dreams. There are many challenges when it comes to starting a specialized construction business — the main challenge is staffing. This burden is reduced when I have the ear of SBDC.”

“We could have not received the loans that we did without the assistance of these business growth services. The SBDC team helped us organize and prioritize our business books and we were able to show clear history and earning potential.”

Inhabitect has received over 160 hours of business consultation

Northwest Michigan **Global Trade Alliance**

Networks Northwest completed their first year of a five year contract as the Regional Export Network (REN) host for all of Northern Lower and the Upper Peninsula.

Operating under the auspices of the Global Trade Alliance, we help to promote the international trade services of the MEDC and to connect area businesses to various local resource providers who provide exporting assistance.

In 2018, GTA organized five trainings and workshops in both the Lower and Upper Peninsula geared toward helping companies that are new to exporting and preparing businesses for international trade shows.

Global Trade Alliance also increased collaboration and information sharing among partners and resource providers in the region: Michigan Economic Development Corporation, Grand Traverse Area Manufacturing Council, International Affairs Forum, Northern Initiatives, Northern Michigan Chamber Alliance, Procurement Technical Assistance Center, Small Business Development Center, and Michigan Works! Business Services.

Through our close partnership with our regional MEDC International Trade Manager, our region's businesses were able to connect to additional resources and grant funding to support their exporting activities.

Northwest Michigan **Global Trade Alliance Clients**

29 businesses served	61% increase
$174,805 in Grant Funding awarded from MEDC STEP Program	19% increase
$21,833,979 export sales	45% increase

Procurement Technical Assistance Centers

Northwest Michigan PTAC

PTAC provides assistance to businesses interested in doing business with state and federal government agencies.

The mission of the Procurement Technical Assistance Centers (PTAC) is to enhance national defense and the economic development of the State of Michigan by helping area business secure local, state, and federal government contracts.

The Northwest Michigan PTAC serves the entire Upper Peninsula and the 10 counties throughout Northwest Michigan.

3 Offices Serving 25 Counties

The Northwest Michigan Procurement Technical Assistance Center is funded in part through a cooperative agreement with the Defense Logistics Agency and in part by the Michigan Economic Development Corporation (MEDC).

2018 Stats

- 396 Jobs Created or Sustained from Client Contract Award Dollars ($200,000 in Contract Awards Equates to one Job)
- 38 Events
- 1,170 Counseling Hours

$79.2
Million Contract Award Dollars

NorthwestMichigan PTAC GovernmentContractingExpertise

Special Events

- Complying with Department of Defense Cybersecurity Requirements
- General Dynamics & PTACs of Michigan Industry Day
- How to do Business with the U.S. Forest Service
- How to do Business with the National Park Service
- How to do Business with the Department of Veteran Affairs
- Space Symposium: A Commercial and Defense Opportunity?

"Working with my local PTAC is enabling my business to compete in the federal marketplace. With the guidance and assistance of the PTAC, I am able to navigate through the sea of federal guidelines and regulations, making DreamLab Industries a strong national competitor in the additive manufacturing sector." — Brandon M. Williams, CEO, DreamLab Industries LLC, Traverse City

Success Story

Meet Northern Wings

Dave Goudreau started Northern Wings in 2001 as an aircraft wheel and brake repair shop in a pole barn in Engadine, Michigan. Over the years, the business has evolved and is now an aerospace and military support system based in a custom built facility in Newberry.

"We take it from top to bottom," said Goudreau. "We can assist you in any measure of maintenance, repair, supply chain, etcetera. We'll import/export, we'll manage your repairs, we'll manufacture parts. We deliver them on time, on target, regardless of where you are in the world."

Goudreau says starting and growing Northern Wings would have been "virtually impossible" without the assistance of the Procurement Technical Assistance Center (PTAC). His first connection to the PTAC was through a series of seminars when he was starting the business. Since then, Northern Wings has received technical assistance from the PTAC and has been involved with government contract training on a variety of topics including cybersecurity and ITAR.

"I don't know that there are many employees here who haven't been touched by some level of PTAC training and/or orientation." — Dave Goudreau, Northern Wings

"I don't know that there are very many employees here who haven't been touched by some level of PTAC training and/or orientation," said Goudreau. "I always relate it to learning a different language and a different culture. There's only one way to do it and that's go to the PTAC and learn how to speak their language."

The success they've had as a business and their work with the PTAC has earned Northern Wings recognition as Michigan's Government Contractor of the Year.

"It means a lot, and it's primarily for the employees," said Goudreau. "It kind of shows that, as we call it, we're the anomaly in the wilderness, and that we can succeed."

Northern Wings has received technical assistance on topics such as cyber security and international sales

COMMUNITY DEVELOPMENT

Northern Michigan communities and their leaders are facing a multitude of new challenges — from housing and childcare shortages to changing economic conditions and strained infrastructure. The Networks Northwest Community Development team helps local leaders understand these challenges and develop plans and approaches to deal with them. We listen to what leaders, taxpayers, and community members want, and we support them in taking first and best next steps.

As you read the following pages, we hope you gain an appreciation for the resourcefulness and tremendous leadership of our Northern Michigan communities. We are so proud to work with them!

- *Success Story*
- *Data & Research*
- *Transportation Planning*
- *Housing Technical Assistance*
- *Local Government Technical Assistance*

Success Story
Meet the Village of Elk Rapids

Elk Rapids Assistant Village Manager Caroline Kennedy has been in her role for three years. One challenge of local community leaders is delivering high service levels to citizens while maintaining a limited budget.

"A partnership with Networks Northwest allows our small community to do all kinds of things for which we don't have staff. We are experiencing a high retirement rate among our department heads. Networks Northwest has helped us identify and define the roles and responsibilities of new hires while directly providing planning services so we can take our time finding the best people. They also identified an independent provider of zoning services for us. Networks Northwest provided our 5-year Community Recreation Plan and led our Village Council in strategic planning, resulting in 2019-20 goals and objectives in seven key areas—helping to identify how the community wants to develop. Current plans get us all on the same page and positions us to win state and federal grants for infrastructure projects to improve Elk Rapids. The Networks Northwest Community Development team does professional, experienced work at rates well below what we would pay for outside consultants. They are respected experts at what they do with no agenda other than to help our community succeed. Working with Networks Northwest lets me provide better service to taxpayers and the Village Council. I value this partnership!"

Community Development
Transportation Planning

Networks Northwest collaborates on an annual basis with the Michigan Department of Transportation and local road commissions to visually evaluate the condition of roads using the PASER (Pavement Surface Evaluation and Rating) system. Specific evaluation criteria for concrete, seal coat, asphalt, composite, brick, and gravel roads which are scored on a 1-10 linear scale. The scoring of roads helps with tracking road conditions, measuring the effectiveness of past improvements, and deciding what improvements are needed where and when. In 2018, over 2,900 miles of local roads were inventoried.

Over the past five years, the condition of the ten county's primary road systems as rated either good, fair, and poor conditions have remained about the same. The same cannot be said for the federal aid roads and the streets in the four small urban areas of Cadillac, Manistee, Petoskey, and Traverse City. For the federal aid roads, the number of roads in the poor category increased by nine percentage points for 2018, and overall 51% of the roads in the small urban category are considered to be in poor condition.

MDOT
Michigan Department of Transportation

In 2018, PASER inventoried over 2,900 miles of roads in Northwest Michigan

51% of the roads in the small urban category are considered to be in poor condition

Federal Aid Roads

	Poor	Fair	Good
2018	43%	34%	24%
2017	32%	37%	30%
2016	29%	45%	26%
2015	30%	51%	18%
2014	27%	54%	19%

City Average

	Poor	Fair	Good
2018	51%	29%	20%
2017	47%	25%	28%
2016	52%	29%	20%
2015	43%	38%	19%
2014	44%	38%	18%

Community Development
Local Technical Assistance

Networks Northwest has been providing facilitation support for the Housing Solutions Network (HSN) for many years. The HSN is an informal network made up of representatives from nonprofit housing organizations, funders, lending institutions, real estate, local government, and other housing stakeholders that have collectively worked to provide educational resources and build awareness of housing issues.

For the past several years, the group has focused on convening partners at an annual Housing Summit, and on building regional capacity for housing solutions through the creation of an independent regional organization. In 2018, funding was provided by Rotary Charities of Traverse City and the Frey Foundation to create a new nonprofit that would implement solutions related to advocacy, communication, and technical support for developers and communities. That new entity is Housing North, and the HSN can celebrate an important success: raising and leveraging resources to address the region's housing issues from an innovative, systems-oriented approach in a way that builds institutional and organizational capacity.

Going forward, Networks Northwest will continue to support housing by updating the ten-county Housing Target Market Analysis report that has helped bring municipalities and developers together in the name of housing. Networks Northwest will continue to sponsor and organize the successful annual Housing Summit by assisting local governments and their efforts to provide for a sustainable and diverse inventory of housing types.

Fee-for-Service Activities

- Over the course of 2018, Community Development has expanded the number of communities in which they provided ongoing planning and zoning services on a monthly basis. This involves serving as a staff planner and in some cases providing zoning administration, as well.

Planning

- Benzie County
- Cities of Charlevoix and East Jordan
- Village of Elk Rapids
- Townships of Bingham and Suttons Bay

Zoning Administration

- Cities of Charlevoix and East Jordan

- Community Development has partnered with three communities who are seeking certification as a Redevelopment Ready Community through a Michigan Economic Development Corporation program.

Cities of Charlevoix, Cadillac, and East Jordan

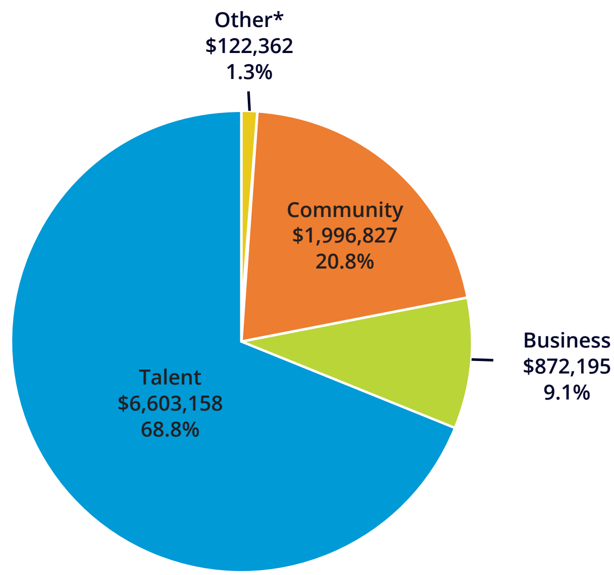
2018
Financial Summary

Both of our legal entities, Networks Northwest and Northwest Michigan Works! Inc., received FY18 audits that contained no significant deficiencies of any kind.

Expenditures by Service Category

Fiscal Year Ending 9/30/2018

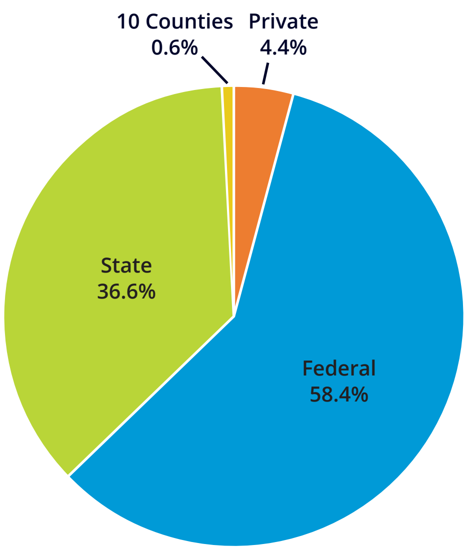
Total: $9,594,542



Reserve Fund; Leave Fund: Pass-through funds

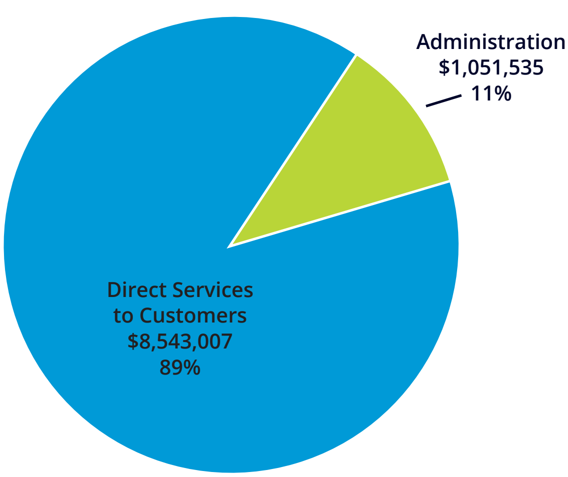
Revenue by Source

Fiscal Year Ending 9/30/2018



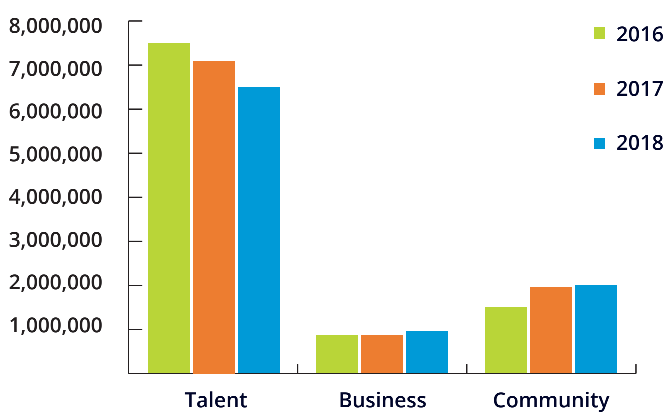
Expenditures by Function

Fiscal Year Ending 9/30/2018



Budget

2016 – 2018



Networks Northwest

Regional Prosperity Board Members in 2018

PUBLIC SECTOR

Ed Boettcher, Antrim County Commissioner

Coury Carland, Benzie County Commissioner

Chris Christensen, Charlevoix County Commissioner

John Stakoe, Emmet County Commissioner

Stuart McKinnon, Kalkaska County Commissioner

Tom Mair, Gr. Traverse County Commissioner

Ty Wessell, Leelanau County Commissioner

Richard Schmidt, Manistee County Commissioner

Dean Smallegan Missaukee County Commissioner

Michael MacCready, Wexford County Commissioner

Michael Cain, Manager, City of Boyne City

Josh Mills , Manager, City of Frankfort

Caroline Kennedy, Assistant Village Manager/ Clerk, Village of Elk Rapids

Doug Mansfield, Mi. Township Assoc.

Alan Cooper, Manager, Wexford Co. Road Commission

Jim Cook, Manager, Gr. Traverse Co. Road Commission

Bill Kennis, Executive Director, Benzie Transportation Authority

PRIVATE SECTOR

Jim Barnard, Owner, Barnard Engineering, Bellaire

Paul Hresko, Human Resources Director, Armor Express, Central Lake

Betty Workman, Owner, Vacation Trailer Park & Sales, Benzonia

Lee Ballard, HR Director, Ebels Family Store

Joe Moch, CEO, Acat Global, Charlevoix

Amanda Haworth, Human Resources Director, Boyne Resorts, Boyne City

Gary Fedus, President & CEO, Mitchell Graphics, Petoskey & Traverse City

Sue Peters, VP for HR, Munson Healthcare System, Traverse City

Ken Osborne, Vice President, Boride Engineered Abrasives, Traverse City

Kelli Stepka, Human Resource Manager, Cherry Republic

Doug Parkes, Co-Owner, Kellie's Hallmark Shop, Manistee

Kim Weckesser, Director Human Resources, West Shore Medical Center

Tom Vine, Plant Manager, Viking Energy, McBain

Ken Bollman, President, Sabre Tool, Cadillac

Leslie Nowlin, HR Systems Administrator, Group Beneteau

Mike Powers, Energy Solutions Consultant, Keene Technical Solutions, regional

Doug Luciani, President of TC Area Chamber of Commerce; Northern MI Chamber Alliance, regional

Chris Warren, General Manager, Midwestern Broadcasting Co., regional

Nicole Sulak, CPA, Munson Healthcare, regional

Mike Ascione, CEO, American Waste, regional

Jamie Al-Shama, Bay Construction, regional

Stacie Bytwork, Executive Director, Manistee Area of Chamber of Commerce

Mike Groleau, Co-owner/Project Manager, RJG, Inc.

Chuck Lombardo, Director of Marketing & Communications, Northern MI Chamber Alliance

Kim Pontius, CEO, Traverse Association of Realtors

Doug Rath, Graceland Fruit, Inc.

Diane Allington, Owner, Master Craft Extrusion Tools, Inc

Elizabeth Dewey, Human Resources Manager, Kalkaska Screw Products, Inc.

OTHER SECTORS

Tim Nelson, President, Northwestern Michigan College (post-secondary education)

Andy Hayes, President, Northern Lakes Economic Alliance (economic development)

Eric Bachmann, District Manager, Michigan Rehabilitation Services (rehabilitation)

Bob Scheele, Vice President, Central Labor Council (labor)

Clint Steele, Pipefitter, UAW Local 85 (labor)

Kristine Lagios, Director, Manistee-Benzie Dept. of Human Services (human services)

Jane Korthase, HR Director, Grandview Medical Care (community based organizations)

Steve Perdue, President & CEO, Grand Traverse Industries (community based organizations)

Jim Smith, Controls Designer, Tool North, Inc. (apprenticeships)

Charles Welch, Parole Supervisor, MDOC (corrections)

Action Request

Meeting Date:	August 7 2019		
Department:	Administration	Submitted By:	Nate Alger
Contact E-Mail:		Contact Telephone:	
Agenda Item Title:	Letter to GT Band requesting to open discussions about 2% disbursements		
Estimated Time: (in minutes)	15	Laptop Presentation:	○ Yes ◉ No

Summary of Request:

During a meeting on June 18, 2019 with the Grand Traverse Band Chairman, Tribal Manager, and Board member we asked the Grand Traverse Band if they would be willing to discuss a change in the way 2% funds are disbursed in Grand Traverse County. The Chairman said they would be willing to discuss the concept further but also said that the Grand Traverse Band is very comfortable with the way the 2% funds are disbursed and have little interest in changing.

We had a follow up conversation with the Grand Traverse Band Legal Counsel and his request was that the County submit a letter to the Grand Traverse Band asking to engage in discussions to address the way 2% funds are disbursed.

We are seeking approval from the Board of Commissioners to submit a letter to the Grand Traverse Band requesting to open discussions on the way in which 2% funds are disbursed.

Suggested Motion:

Move to direct staff to send a letter to the Grand Traverse Band requesting to enter into discussions about the way 2% funds are distributed.

Financial Information:

Total Cost:		General Fund Cost:		Included in budget:	○ Yes ○ No

If not included in budget, recommended funding source:

This section for Finance Director, Human Resources Director, Civil Counsel, and Administration USE ONLY:		
Reviews:	Signature	Date
Finance Director		
Human Resources Director		
Civil Counsel		
Administration: ☐ Recommended	Date:	

Miscellaneous:

Attachments:

Attachment Titles:

Vredeveld Haefner LLC
CPAs and Consultants
10302 20th Avenue
Grand Rapids, MI 49534
Fax (616) 828-0307

Douglas J. Vredeveld, CPA
(616) 446-7474
Peter S. Haefner, CPA
(616) 460-9388

June 28, 2019

To the Board of County Commissioners
Grand Traverse County, 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 Grand Traverse County, Michigan (the County) for the year ended December 31, 2018. 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 February 4, 2019. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Results

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. The Pavilions adopted Governmental Accounting Standards Board (GASB) Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits other than Pensions*, in 2018. The County adopted GASB Statement Number 87, Leases, in 2018. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

> The useful lives of capital assets, the allowance for uncollectible accounts receivable and the valuation of pension and other post-employment benefit plan obligations.
>
> Management's estimate of the useful lives and uncollectible accounts is based on historical results and future expectations and the estimate of pension and other post-employment benefit plan obligations are based on an actuarial valuation of each of the plans. We evaluated the key factors and assumptions used to develop the estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

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. We have proposed and management has posted material adjustments necessary to account for PACE North separately from the Pavilions and the Pavilions Foundation. 2018 is the first year of the County reporting the Pavilions Foundation and Pace North as discretely presented component units of the County. The material misstatements detected as a result of audit procedures and corrected by management were related to the discretely presented component unit reports (legally separate entities for which the County is financial accountable).

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated June 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 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 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.

We also noted the following items:

PACE North

PACE North is a newer organization accounted for using the Pavilions and Pavilions Foundation accounting systems. With the significant of this operation expected to substantially expand during 2019 we suggest that PACE North establish an accounting system and a system internal control to formally account for the Pace North operation.

Other Matters

We applied certain limited procedures to the required supplementary information (RSI), as itemized in the table of contents, 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 supplementary information, 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.

We were not engaged to report on the transmittal letter or statistical section, which accompany the financial statements but are not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Restriction on Use

This information is intended solely for the information and use of 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.

Sincerely,

Vredeveld Haefner LLC

GRAND TRAVERSE COUNTY, MICHIGAN

COMPREHENSIVE ANNUAL FINANCIAL REPORTS

FOR THE YEAR ENDED DECEMBER 31, 2018

GRAND TRAVERSE COUNTY, MICHIGAN

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED DECEMBER 31, 2018

Principal Officials

Board of Commissioners
Robert Hentschel - Chairperson
Ron Clous – Vice Chair
Betsy Coffia
Brad Jewett
Bryce Hundley
Addison “Sonny” Wheelock Jr.
Gordie LaPointe

Administration

Nate Alger, County Administrator

Dean Bott, Finance Director

GRAND TRAVERSE COUNTY

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SINGLE AUDIT SECTION

INTRODUCTORY SECTION

GRAND TRAVERSE COUNTY
ADMINISTRATION
400 BOARDMAN AVENUE
TRAVERSE CITY, MI 49684-2577

ADMINISTRATION	231/922-4780
BOARD OF COMMISSIONERS	231/922-4797
FAX	231/922-4636

June 28, 2019

Grand Traverse County Board of Commissioners and
Citizens of Grand Traverse County, Michigan:

The Comprehensive Annual Financial Report (CAFR) of Grand Traverse County, Michigan, for the calendar year ended December 31, 2018, is hereby submitted. In accordance with State Law, re: Public Act 34 of 2001, the revised Municipal Finance Act, Section 141.2303 (1) requires each municipality within the state of Michigan to file an audit report annually with the Michigan Department of Treasury within 6 months from the end of its fiscal year or as otherwise provided in the Uniform Budgeting and Accounting Act, 1968 PA 2, MCL 141.421 to 141.440a. This report was prepared by the Grand Traverse County Finance Department. Responsibility for both the accuracy of the data and the completeness and fairness of the presentation, including all disclosures, rests with the County. To the best of our knowledge and belief, the enclosed data is accurate in all material respects and is reported in a manner designed to present fairly the financial position and results of operations of the various funds of the government based upon a comprehensive framework of internal control that has been established for this purpose. Since the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute assurance that the financial statements are free of any material misstatements.

Michigan law requires an annual audit of the County's financial statements. The Grand Traverse County Board of Commissioners has engaged Vredeveld Haefner LLC, Independent Auditors, for this purpose. The independent auditors' unmodified ("clean") opinion has been included at the front of the financial section of this report.

Management's discussion and analysis (MD&A) immediately follows the independent auditor's report and provides a narrative introduction, overview and analysis of the basic financial statements. MD&A complements this letter of transmittal and should be read in conjunction with it.

ORGANIZATIONAL STRUCTURE

County government is the largest unit of local government in Michigan and is also the oldest political subdivision of the state, having attained stature and importance before any other form of government now in existence.

Grand Traverse County, Michigan, incorporated in 1851, is located approximately 250 miles north of Detroit, in the northwestern section of Michigan's Lower Peninsula. It currently occupies 485 square miles and serves an estimated population of 92,573. In terms of population, this ranks Grand Traverse County as the 22nd largest of 83 counties in the State of Michigan. Grand Traverse County is empowered to levy a property tax on real, personal and industrial property located within its boundaries.

The Board of Commissioners exercises the legislative power of the County and determines all matters of policy. The Board of Commissioners is comprised of seven commissioners who are elected from their respective districts. Each commissioner serves a term of two years. The county administrator is the appointed head of the administrative branch of the county government. The judicial branch of government consists of two Circuit Court judges, two District Court judges, and one Probate Court judge. All judges are elected at large for a six-year term. The Circuit and District Court judges are elected on two-year, staggered terms. The Offices of Prosecuting Attorney, Sheriff, Clerk, Treasurer, Register of Deeds, and Drain Commissioner are elected at large and serve for a four-year term.

Grand Traverse County provides a wide range of services, including public safety, health and welfare services, community and economic development, and recreational and cultural activities. Certain financing and oversight services on the construction of Grand Traverse County public buildings are provided through a component unit, a legally separate building authority, which functions, in essence, as a department of Grand Traverse County, and therefore has been included as an integral part of Grand Traverse County's financial statements. Grand Traverse County is also financially accountable for services provided by other legally separate component units of Grand Traverse County. These services include the construction and maintenance of the county's system of roads and bridges by the Grand Traverse County Road Commission, and water supply and wastewater disposal services provided by the Grand Traverse County Department of Public Works. In addition, the Grand Traverse County Drain Commissioner provides for the construction and maintenance of drainage districts throughout Grand Traverse County. The Grand Traverse County Brownfield Redevelopment Authority promotes the revitalization of environmentally distressed areas/sites. The Grand Traverse County Land Bank Authority works to provide affordable housing and economic development opportunities from foreclosed properties. The Pavilions Foundation provides a fund raising vehicle that supports the Pavilions medical care facility and PACE North provides all-inclusive care for the elderly. These component units are reported separately within Grand Traverse County's financial statements, and additional information on them can be found in the notes to the financial statements.

Grand Traverse County prepares, adopts and maintains budgetary controls on an annual basis. Governmental fund types of Grand Traverse County are under formal budgetary control. Activities of the General fund, Special Revenue funds and Debt Service funds are included in the annual appropriated budget. The level of budgetary control, that is, the level at which expenditures cannot legally exceed the appropriated amount, is established at the activity level. Capital Project funds are budgeted by project. Enterprise funds and Internal Service funds, which are Proprietary funds, are also subject to budgetary controls and are budgeted at the activity level as well. The County's procedures in establishing its annual budget are as follows:

Beginning in the summer of each year, budget forms are provided to all County elected officials and department heads, outlining the procedures for requesting appropriations for the subsequent budget year. In the fall of each year, the County Administrator and Finance Director may hold budget hearings with all elected officials and department heads to obtain additional information regarding budget requests.

In October, preceding the beginning of the next fiscal year, and in conformance with Act 2, PA 1968, as amended by Public Act 621 of 1978, (the Uniform Budgeting and Accounting Act), the Finance department prepares, and the County Administrator submits, a proposed operating budget for review and adoption by the County Board of Commissioners.

Subsequent to the County Administrator submitting the proposed budget to the Board of Commissioners, a public hearing is conducted to obtain taxpayer comments. The Board of Commissioners then makes any amendments to the budget it deems necessary and adopts the same by formal resolution prior to December 31.

The Board of Commissioners is authorized to make adjustments to the various budgets as deemed necessary. Elected officials and department heads are authorized to amend budgets under their control subject to the provisions of the County's budget resolutions as amended.

ECONOMIC CONDITION AND OUTLOOK

Population Trends

In 2018, the estimated population of Grand Traverse County was 92,573 according to the U.S. Census. This is an increase of 6.4% from the 2010 U.S. Census population count of 86,986. Grand Traverse County is the 22nd most populated county in Michigan and was third fastest growing county in the state in 2016.

The 2017 median age in Grand Traverse County is 42.8 years, compared to 39.6 years for Michigan overall. In 2017, 17.8% of the population of the County was 65 years old and over which is higher than the 15.9% for Michigan overall. In comparison, only 13.1% of the County population in 2000 was 65 years old and over. This trend of an aging population is expected to continue for the region.

Labor Market

In 2018, the annual average workforce in Grand Traverse County was 45,390 employees, representing two-thirds of the total regional employment. Annual average unemployment for the County in 2018 was 3.5%, down from 3.6% in 2017. Health care and social assistance is the largest employment industry in the county. Over the next 30 years, Grand Traverse County is forecasted to experience employment growth more than 150% higher than the state average. Median household income in the County is $58,229, the 14th highest county in Michigan.

Property Values and Home Sales

There are 55,446 parcels of property in the County for the 2019 Assessment year, an increase of .57% from 2018. The County Equalized Value (CEV) for Grand Traverse County for 2019 is $6,838,320,468, an increase of 8.12% from 2018, which was $6,324,678,828. Taxable value increased overall 5.13% countywide from 2018 to 2019.

Total listings of home sales in Grand Traverse County in 2018 by real estate agents were 2,439, up from 2,293 in 2017. The average sales price in 2018 was $288,147, up from $279,083 in 2017. In comparison, the average price for sales in Michigan in 2018 was $167,865, an increase from $155,250 in 2017.

Education

On a whole, Grand Traverse County residents tend to have a higher than average education compared to the remainder of Michigan. The County is ranked sixth in the state with 95% of the population having a high school diploma or more and ranked tenth in the state with 34% of the population having a bachelor's degree or more.

The two primary public school districts in Grand Traverse County are the Traverse City Area Public Schools and the Kingsley Area Schools. Traverse City Area Public Schools includes 16 schools. The district has a current enrollment of nearly 10,000 students spread over 300 square miles across three counties. Kingsley Area Schools includes three schools and covers the southern end of the County. The district has a current enrollment of approximately 1,500 students. Both districts have a dual enrollment program which enables high school students to enroll in classes offered by Northwestern Michigan College and earn college credit while still in high school.

Northwestern Michigan College pioneered post-secondary education in northern Michigan when it was established as Michigan's first community college in 1951. With an enrollment of 4,200, the college provides collegiate-level instruction in the liberal arts and in many occupational fields. The college's Great Lakes Maritime Academy, the only maritime academy on the Great Lakes, prepares students to become merchant marine officers. The college also is in partnership with 7 Michigan colleges and universities to provide bachelor's completion and advanced degrees.

Tourism Industry

The Grand Traverse region's largest industry is often considered to be tourism. With approximately 1 in 6 jobs dependent on tourism in the five-county region, the impact is twice that of the rest of Michigan. Grand Traverse County has more than 4000 hotel rooms and is second only to Wayne County in number of Airbnb guests. The estimated total economic impact from the visitor industry in Grand Traverse County is $1.2 billion annually and totals for more than $5,000 for each resident in the region.

Cherry Industry

The U.S. cherry industry produces more than 1,000 million pounds of tart and sweet cherries each year. Michigan, mainly the Grand Traverse region, grows about 70 percent of the tart cherry crop. Generally, Michigan produces 200 to 250 million pounds of tart cherries with the total U.S. crop being 275 to 350 million pounds. Sweet cherries primarily are grown in the Pacific Coast states, but Michigan joins the top four producers, harvesting about 20 percent of the crop each year. Michigan produces about 50 million pounds of sweet cherries.

Wineries and Eateries

The Traverse City area is home to numerous vintners who grow grapes and bottle wines on the scenic Old Mission and Leelanau Peninsulas. The wines are fast becoming among the finest offered nationally and internationally. The ideal climate, with vineyards protected by winter snows and conditions moderated by proximity to Lake Michigan, has given rise to a wine industry that has been recognized for its quality and variety since the first winery opened here in 1974. The area also contains nearly 20 breweries and 11 distilleries.

Thanks to its award-winning wines and talented local chefs, Traverse City enjoys a national reputation as a place of food and drink. Midwest Living listed Traverse City among its Five Top Food Towns two years in a row, and Bon Appetit has listed it as one of America's Top Five Foodie Towns.

Arts and Culture

The arts and culture industry represents a diverse group in this region from the world-renown Interlochen Center for the Arts to self-employed artists often working from their homes. Regionally, the arts and culture sector has grown significantly in the past few years and is an important contributing force in the economy. Highlights of the region include Dennos Museum Center, the Traverse City Opera House, the Old Town Playhouse, and the Traverse Symphony Orchestra.

Healthcare

Munson Healthcare, the parent company for Munson Medical Center in Traverse City and eight other affiliated hospitals, is the region's largest provider of health care and also the region's largest employer with over 5,000 employees. Munson serves 24 counties in northern Michigan and offers 41 specialties including one of the nation's top heart programs.

MAJOR INTIATIVES

Boardman River Dams

The Grand Traverse County Board of Commissioners has decided to remove the Boardman and Sabin Dams on the Boardman River after a long study that included surrounding property owners, the Michigan Department of Natural Resources and Environment (DNRE), the U.S. Army Corps of Engineers, Grand Traverse County Road Commission, City of Traverse City, and Traverse City Light and Power. This decision is joined by the City of Traverse City which has removed Brown Bridge Dam also on the Boardman River. The County and City are working with the Army Corps of Engineers and DNRE on the removal of the dams and to restore the river. The Boardman Dam was removed in 2017 and the Sabin Dam was removed in 2018. A project of this scale is substantial and will have a significant impact on the community. Restoration and monitoring activities will continue on the Boardman River for several years.

Brownfield Redevelopment

Since its inception, the Grand Traverse County Brownfield Redevelopment Authority has been one of the most active authorities in Michigan, working to revitalize environmentally distressed areas. Over $250 million of private investment has been added to the Grand Traverse County tax base as a result of environmental clean-up of nearly 20 brownfield sites. The new investment and new businesses have resulted in the creation of over 1,800 jobs. Further, an additional $250 million in investments is anticipated in the continued redevelopment of these sites.

Economic Development

Grand Traverse County has been designated as a Next Michigan Development Corporation by the Michigan Strategic Fund Board. As one of only seven communities in Michigan, "Northern Nexus" utilizes key economic development tools to assist in the expansion and attraction of businesses that ship goods by two or more modes of transportation. With strong support from the Michigan Economic Development Corporation, Northern Nexus works in partnership with the City of Traverse City, Garfield Charter Township, East Bay Charter Township and Blair Township.

National Cherry Festival

Traverse City is considered the Cherry Capital of the World. Its annual celebration, the National Cherry Festival, is held every July and attracts over 500,000 people over eight days. At a minimum, the annual festival contributes $27 million to the region. The festival has been well recognized by the Governor, the Michigan legislature, AAA Michigan and USA Today. The festival is also annually rated in the Top 100 Festivals and Events in North America by the American Bus Association.

Traverse City Film Festival

Every summer, the annual Traverse City Film Festival, founded by Academy Award winning filmmaker Michael Moore and co-founders, photographer John Robert Williams and New York Times bestselling author Doug Stanton, presents the best of independent, foreign, and documentary films in several indoor movie houses and one free outdoor location. The Festival also operates the historic State Theatre as a highly successful year-round movie house.

Traverse City Beach Bums Professional Baseball Team and Hockeytown North

Averaging 120,000 fans a year, Wuerfel Park is home to the Traverse City Beach Bums professional baseball team of the Frontier League and draws fans from across northern Michigan. Across town, Centre Ice, known as Hockeytown North, is home to the training camp of the Detroit Red Wings and its annual prospects tournament.

Coast Guard City

In 2010, Traverse City was designated as the 10^{th} "Coast Guard City." Traverse City is one of only 21 Coast Guard Cities in the United States. There are 140 Coast Guard personnel stationed at Air Station Traverse City located at Cherry Capital Airport. Traverse City is considered the #1 retirement location for Coast Guard personnel.

FINANCIAL INFORMATION

Relevant Financial Policies

In accordance with the County's General Financial Policy, the General fund objective is to establish and maintain a 15% level of unassigned fund balance based on the General fund's most current adopted operating budget.

The 100% Tax Payment Fund Policy, which authorizes appropriations from the 100% Tax Payment fund, requires that it be self-funded. Beginning in 1999, the fund retains 25% of the earnings, with the balance available for distribution or appropriation to the general fund. Since 2002, $450,000 of the amount available for appropriation has been designated as a capital appropriation.

Cash balances are invested according to the Investment Policy adopted by the Board of Commissioners. The Board of Commissioners has authorized the Grand Traverse County Treasurer to invest surplus funds of the County in accordance with those investments permitted by Act 20 of the Michigan Public Acts of 1943 as amended, M.C.L. 129.91. The Act generally allows the County to deposit funds in banks, savings and loan associations, and credit unions in the state of Michigan. The Act also provides for investments in U.S. government obligations; certificates of deposit, savings accounts and deposit accounts of banks, savings and loans, and credit unions who are members of the FDIC, FSLIC, and NACU, respectively; commercial paper, U.S. government or federal agency obligation repurchase agreements; bankers' acceptances of United States banks; and, with some restrictions, mutual funds.

Employees' Retirement Systems

The County participates in the Municipal Employees Retirement System of Michigan (MERS), and offers both a defined benefit pension plan and a defined contribution pension plan for most full-time employees.

Awards and Acknowledgments

The Government Finance Officers Association of the United States and Canada (GFOA) awarded thirteen consecutive Certificates of Achievement for Excellence in Financial Reporting to Grand Traverse County, Michigan for its Comprehensive Annual Financial Report (CAFR) for the fiscal years ended December 31, 2005-2017. This Certificate of Achievement is the highest form of recognition for excellence in state and local government financial reporting.

In order to be awarded a Certificate of Achievement, the government published an easily readable and efficiently organized CAFR whose contents conform to program standards. This CAFR must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current CAFR continues to meet the Certificate of Achievement Program's requirements, and we are again submitting it to the GFOA to determine its eligibility for another certificate.

Preparation of this report could not have been accomplished without the efficient and dedicated services of the entire staff of the Finance Department and other county departments, and the various elected and appointed officials. We would like to express our appreciation to everyone who assisted in and contributed to the preparation of this report. We would also like to thank the Board of Commissioners for their interest and support in planning and conducting the financial operations of the county in a responsible and progressive manner.

Sincerely,

Nate Alger
County Administrator

Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Grand Traverse County

Michigan

For its Comprehensive Annual Financial Report for the Fiscal Year Ended

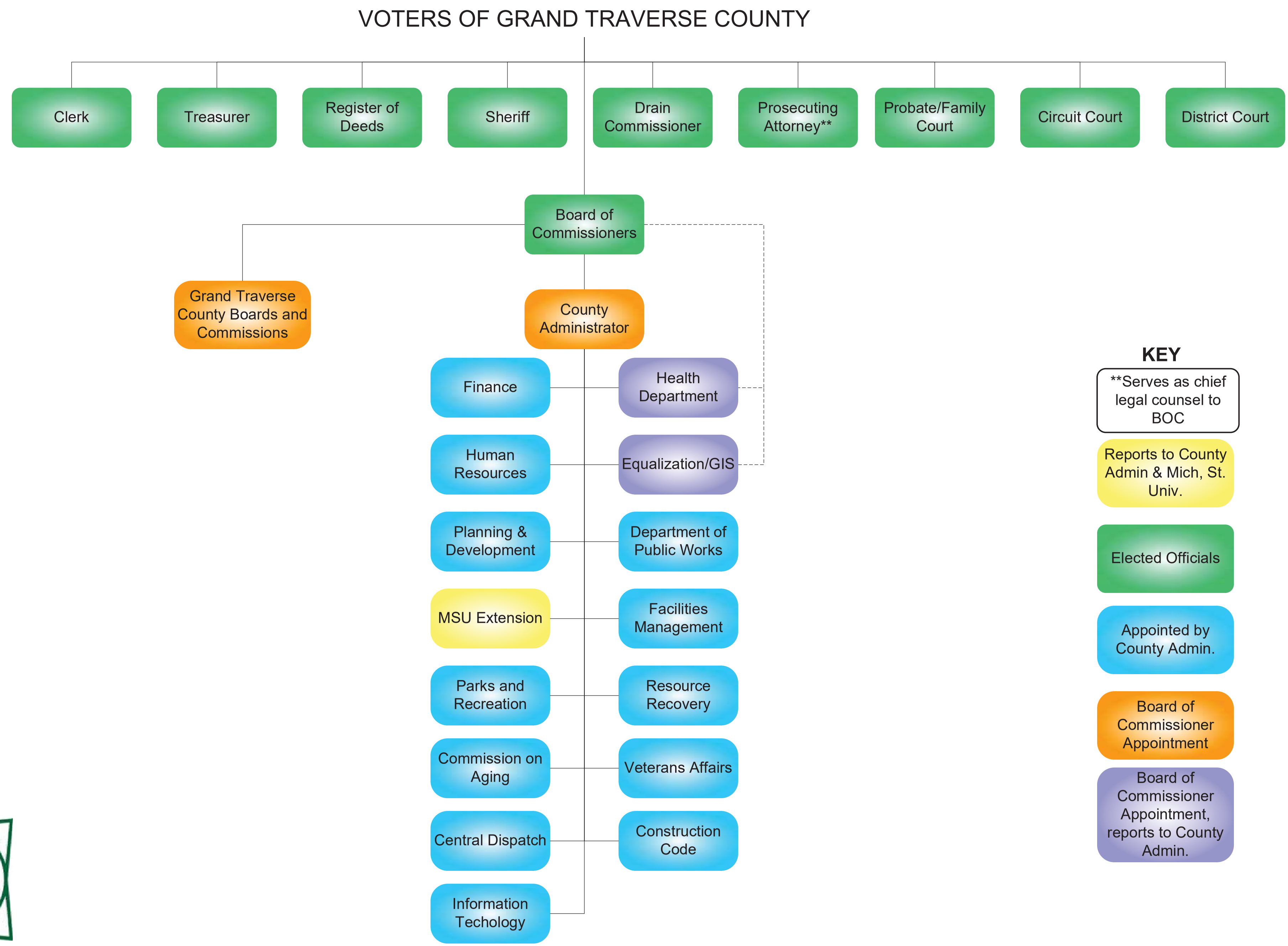
December 31, 2017

Christopher P. Morrill

Executive Director/CEO

Grand Traverse County

Organizational Chart



FINANCIAL SECTION

Vredeveld Haefner LLC
CPAs and Consultants
10302 20th Avenue
Grand Rapids, MI 49534
Fax (616) 828-0307

Douglas J. Vredeveld, CPA
(616) 446-7474
Peter S. Haefner, CPA
(616) 460-9388

INDEPENDENT AUDITORS' REPORT

June 28, 2019

Board of Commissioners
Grand Traverse County, 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 Grand Traverse 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.

Auditor's Responsibility

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, 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 Grand Traverse 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 on pages 3 through 9 and the information on pages 79 through 93 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 fund financial statements and schedules are presented for purposes of additional analysis and are not a required part of the financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The combining and individual fund financial statements and schedules and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund financial statements and schedules and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory and statistical sections 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 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 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 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.

Vredeveld Haefner LLC

MANAGEMENT'S DISCUSSION AND ANALYSIS

Management's Discussion and Analysis

As management of the County of Grand Traverse, Michigan (the County), 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.

Financial Highlights

The financial statements, which follow this Management's Discussion and Analysis, provide these significant key financial highlights for the 2018 fiscal year as follows:

- Tax revenues are increasing due to construction activity and increasing property values
- The pension payment to MERS was higher than the actuarial determined or required payment
- The Sabin Dam was removed with minimal County cost compared to the total project cost

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the County's basic financial statements. The County's basic financial statements 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 and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

The statement of activities presents information showing how the County'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., uncollected revenues and earned but unused compensated absences).

Both of the government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the County include legislative, judicial, general government, public safety, public works, health and welfare, economic development, and parks and recreation. The business-type activities of the County include the Pavilions, Homestead, Inspections, Solid Waste, Foreclosure tax collection, and Delinquent tax revolving funds.

The government-wide financial statements include not only the County itself (known as the primary government), but also the legally separate Road Commission, Brownfield Redevelopment Authority, Land Bank Authority, Drain Commission, Department of Public Works, Building Authority, PACE and Pavilions Foundation.

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 County's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the County's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, health department, commission on aging and Building Authority Pace debt fund, all of which are considered to be major funds. Data is combined into a single aggregated presentation for the other governmental funds (non-major governmental funds). Individual fund data for each of the non-major governmental funds is provided in the form of combining statements and schedules.

The County adopts an annual appropriated budget for its general fund and all special revenue funds as required by state law. Budgetary comparison statements have been provided for the general and special revenue funds to demonstrate legal compliance.

Proprietary funds The County also maintains proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The County uses enterprise funds to account for the Pavilions and the Delinquent Tax Revolving Fund, both of which are considered to be major funds. Data is combined into a single aggregated presentation for the other enterprise funds (non-major enterprise funds). Individual fund data for each of the non-major enterprise funds is provided in the form of combining statements and schedules.

The County has internal service funds to account for and allocate costs internally among the various functions. Because these services predominantly benefit governmental functions, they have been included within governmental activities in the government-wide financial statements.

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 statement because the resources of these 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 statements and accompanying notes, this report also presents certain required supplementary information. This is limited to this discussion and analysis, major fund budgetary schedules and benefit plan trend information. Supplemental information follows the required supplementary information.

Government-wide Financial Analysis

Statement of Net Position As noted earlier, net position may serve over time as a useful indicator of the County's financial position. In the case of the County, assets exceeded liabilities $40,028,154 at the close of the most recent fiscal year. The following chart illustrates the composition of net position.

Net Position

	Governmental Activities		Business-type Activities		Total	
	2017	2018	2017	2018	2017	2018
Assets						
Current and other assets	$31,434,910	$34,022,922	$26,632,571	$27,312,370	$58,067,481	$61,335,292
Long-term assets	44,347,862	46,510,045	20,863,497	19,984,253	65,211,359	66,494,298
Total assets	75,782,772	80,532,967	47,496,068	47,296,623	123,278,840	127,829,590
Deferred outflows of resources	2,584,432	6,100,331	2,857,724	3,347,010	5,442,156	9,447,341
Liabilities						
Current liabilities	3,963,736	2,093,620	2,135,132	2,170,099	6,098,868	4,263,719
Long-term liabilities	61,151,352	62,522,854	14,233,406	16,418,661	75,384,758	78,941,515
Total liabilities	65,115,088	64,616,474	16,368,538	18,588,760	81,483,626	83,205,234
Deferred inflows of resources	8,500,439	11,634,198	469,483	2,409,345	8,969,922	14,043,543
Net position						
Net investment in capital assets	29,409,638	34,481,571	21,008,360	17,077,341	50,417,998	51,558,912
Restricted	8,638,956	6,296,563	-	-	8,638,956	6,296,563
Unrestricted	(33,296,917)	(30,395,508)	12,507,411	12,568,187	(20,789,506)	(17,827,321)
Total net position	$ 4,751,677	$10,382,626	$33,515,771	$29,645,528	$38,267,448	$40,028,154

By far the largest portion of the County's net position reflects its investment in capital assets (e.g., land, buildings, machinery and equipment and infrastructure), 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 in the amount of $6,296,563 represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position was an unrestricted deficit of $17,827,321.

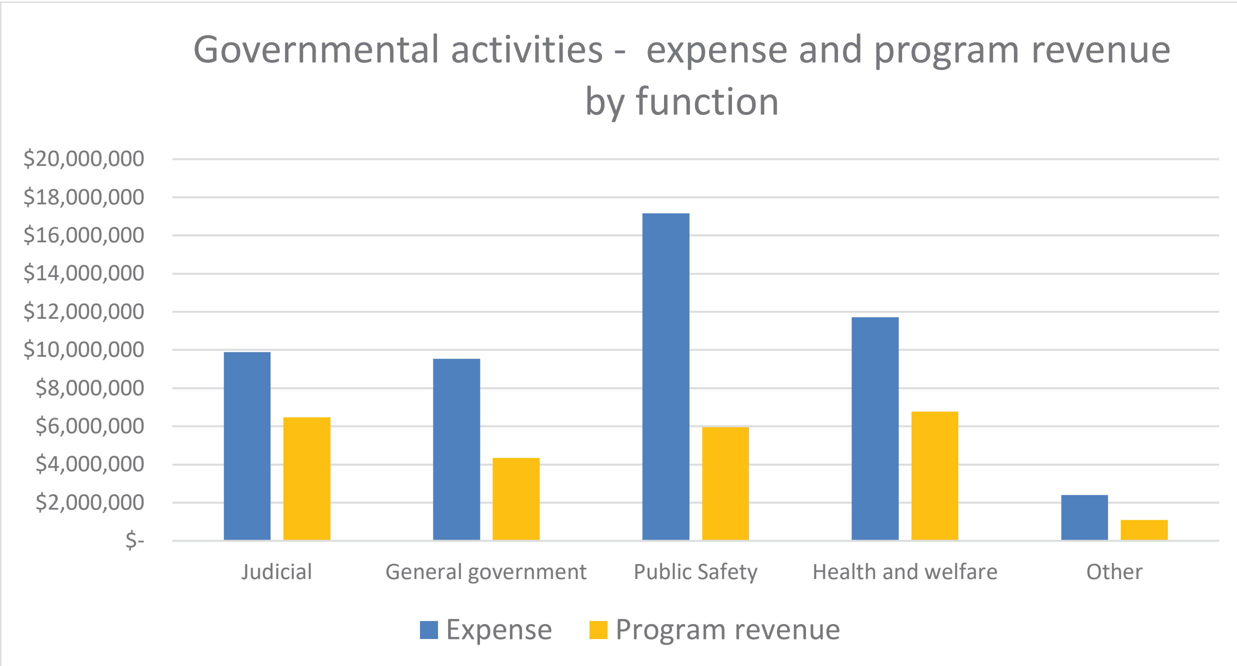
At the end of the current fiscal year, the County is able to report positive balances in two categories of net position, for the governmental activities and all three categories of net position for the business-type activities.

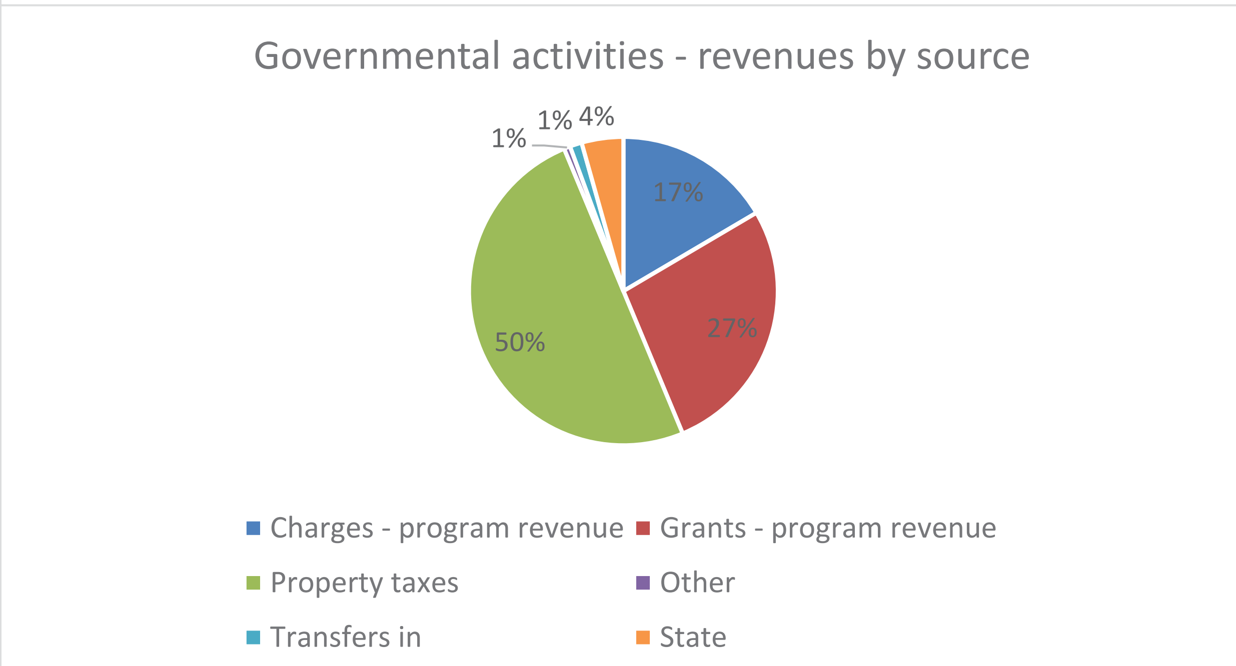
Statement of Activities The County's total revenue for the fiscal year ended December 31, 2018, was $90,215,318 while total cost of all programs and services was $81,209,626. This results in an increase in net position of $9,005,692. The following table presents a summary of the changes in net position for the years ended December 31.

Changes in Net Position

	Governmental Activities		Business-type Activities		Total	
	2017	2018	2017	2018	2017	2018
Revenues						
Program revenues						
Charges for services	$8,654,686	$9,310,795	$33,334,025	$34,312,517	$41,988,711	$43,623,312
Operating grants and contributions	13,357,579	15,335,818	176,546	101,536	13,534,125	15,437,354
Capital grants and contributions	-	-	-	-	-	-
General revenues						
Property taxes	27,776,028	28,175,697	-	-	27,776,028	28,175,697
State revenue sharing	2,428,342	2,461,516	-	-	2,428,342	2,461,516
Interest	186,850	332,489	61,344	149,067	248,194	481,556
Gain on capital asset disposals	245,614	35,883	2,019	-	247,633	35,883
Total revenues	52,649,099	55,652,198	33,573,934	34,563,120	86,223,033	90,215,318
Expenses						
Legislative	210,370	236,699	-	-	210,370	236,699
Judicial	9,735,023	9,892,645	-	-	9,735,023	9,892,645
General government	7,122,267	9,539,314	-	-	7,122,267	9,539,314
Public safety	16,243,981	17,164,419	-	-	16,243,981	17,164,419
Public works	228,223	129,379	-	-	228,223	129,379
Health and welfare	11,550,310	11,723,888	-	-	11,550,310	11,723,888
Economic Development	703,708	257,122	-	-	703,708	257,122
Parks and Recreation	659,348	1,410,810	-	-	659,348	1,410,810
Interest on long-term debt	269,737	374,148	-	-	269,737	374,148
Grand Traverse Pavilions	-	-	28,824,047	28,392,851	28,824,047	28,392,851
Inspections	-	-	785,371	1,601,678	785,371	1,601,678
Delinquent tax revolving	-	-	31,867	9,068	31,867	9,068
Homestead	-	-	11,931	16,675	11,931	16,675
Foreclosure tax collections	-	-	124,152	149,050	124,152	149,050
Solid Waste	-	-	35,051	311,850	35,051	311,850
Building Authority	-	-	-	30	-	30
Total expenses	46,722,967	50,728,424	29,812,419	30,481,202	76,535,386	81,209,626
Increase (decrease) before transfers	5,926,132	4,923,774	3,761,515	4,081,918	9,687,647	9,005,692
Transfers in (out)	2,848,095	707,175	(2,848,095)	(707,175)	-	-
Increase (decrease) in net position	8,774,227	5,630,949	913,420	3,374,743	9,687,647	9,005,692
Net position – beginning	(4,022,550)	4,751,677	32,602,351	26,270,785	28,579,801	31,022,462
Net position – ending	$4,751,677	$ 10,382,626	$33,515,771	$29,645,528	$38,267,448	$40,028,154

The beginning net position for the business type activities was reduced by $4,926,072 due to the County adopting GASB Statement Number 75 relating to other post-employment benefits and 2,318,914 to properly reflect deferred inflows and outflows.





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Governmental Activities The preceding table shows that the governmental activities increased the County's net position by $5,630,949 during this fiscal year. The increase was primarily related to increased revenues and lower pension expenditures compared to 2017.

Business-type Activities Business-type activities increased the County's net position by $3,374,743 during the year. This increase is primarily the result of pension and OPEB activity.

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.

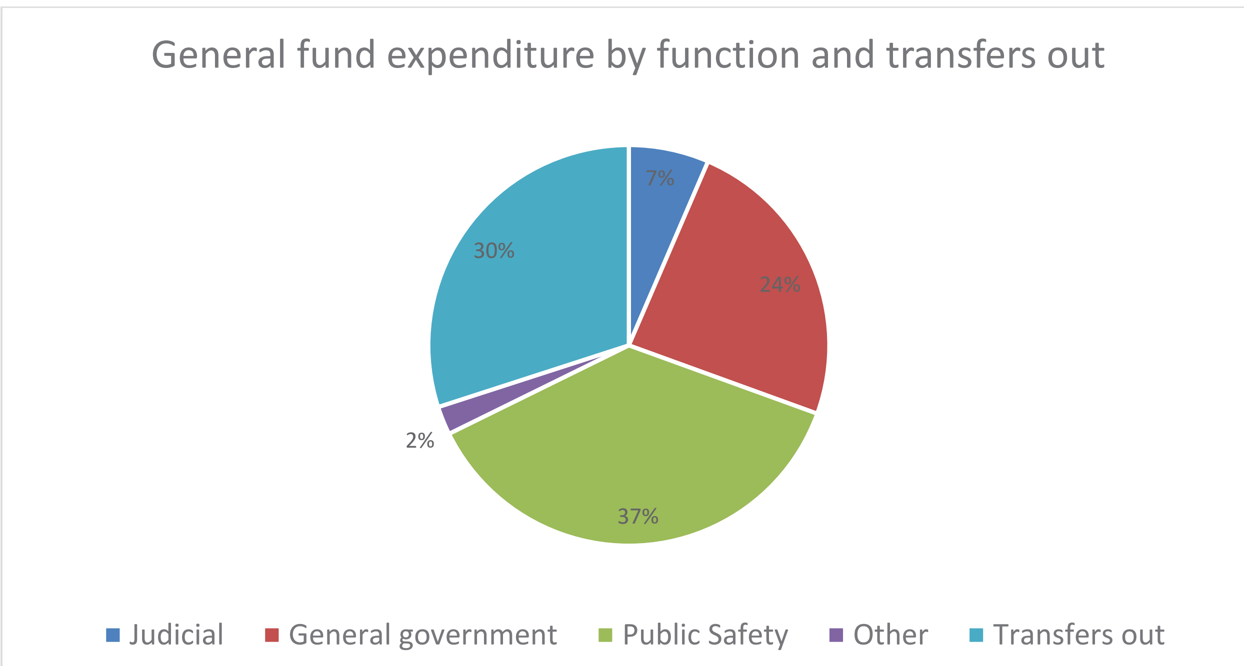
Governmental funds The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a County's net resources available for spending at the end of the fiscal year.

The general fund is the chief operating fund of the County. At the end of the current fiscal year, unassigned fund balance was $11,088,302. As a measure of the general fund's liquidity, it may be useful to compare unassigned fund balance to total fund expenditures. Unassigned fund balance represents 30% of total general fund expenditures and transfers.

Health Department - At the end of the current fiscal year, fund balance was $2,093,963, an increase of $141,108 from the prior year.

Commission on Aging - At the end of the current fiscal year, fund balance was $1,946,844, an increase of $371,031 from the prior year. The primary reason for the increase was planned program revenue exceeding expenditures.

Building Authority PACE Debt - At the end of the current fiscal year, long-term receivable of $2,908,074 were offset with an equal amount of deferred inflows. These balance represent future minimum payments expected be received on a lease of facilities to PACE (a discretely presented component unit).



Proprietary funds The County's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

The County of Grand Traverse's major enterprise operations consist of separate and distinct activities. These activities are accounted for in the Grand Traverse Pavilions and the delinquent tax revolving fund. These activities provide services to residents and businesses of the County. The Pavilions had an increase in net position of $2,928,205 largely due to changes in the pensions and OPEB plan. The delinquent tax revolving fund had an increase of $220,284 while transferring approximately $630,000 to other funds.

Budgetary Highlights

General Fund

- Tax revenue in the general fund exceeded conservative budget estimates
- Reimbursement revenues were higher due to employee defined contribution forfeitures
- General government was less than budget due to vacant positions and lower net insurance costs
- Public safety expenditures were less than planned due to lower staffing levels at the jail
- Actual transfers were less than budget due to lower costs in Central Dispatch and the Child Care Fund

Health Department

- Medicaid cost settlement revenue was significantly more than budgeted
- Total expenditures were lower than budget due to unexpended grant funds that carry over to 2019

Commission on Aging

- Total expenditures less than budget due to staffing levels and lower contract services

Capital Asset and Debt Administration

Capital assets The County's investment in capital assets for its governmental and business-type activities as of December 31, 2018, amounted to $66,494,298 (net of accumulated depreciation). Of this amount, $46,510,045 was for its governmental activities and $19,984,253 was for its business-type activities. This investment in capital assets includes land, buildings, equipment and vehicles, and infrastructure.

Significant additions to capital assets during the year include vehicle replacements, equipment and IT system upgrades and improvements to County facilities.

Additional information about the County's capital asset activity can be found in Note 6 to these financial statements.

Long-term debt At the end of the current fiscal year, the County had total long-term debt outstanding of $14,519,104 for governmental and business-type activities. The County made principal payments on debt of approximately $1,030,000.

Additional information on the County's long-term debt can be found in Note 9 to these financial statements.

Economic Factors and Next Year's Budgets and Rates

The following economic factors were considered in preparing the County's budget for the 2019 fiscal year:

- Property values and taxable values continue to increase due to construction activity and economic growth. The 2019 Equalization Report indicates a 5.12% increase in taxable value
- The county transitioned employee health insurance to a health savings plan at a lower total cost while retaining a 20% cost sharing by employees
- Several labor contracts need to be negotiated in 2019 and may include a wage increase for employees

Requests for Information

This financial report is designed to provide a general overview of the County's finances for all those with an interest in the County's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Finance Director, Grand Traverse County, 400 Boardman Avenue, Suite 304, Traverse City, MI 49684.

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BASIC FINANCIAL STATEMENTS

GRAND TRAVERSE COUNTY

STATEMENT OF NET POSITION

DECEMBER 31, 2018

	Primary Government			
	Governmental Activities	Business-Type Activities	Total	Component Units
Assets				
Cash and pooled investments	$ 20,703,530	$ 18,759,575	$ 39,463,105	$ 16,022,779
Accounts receivable, net	973,576	3,839,270	4,812,846	2,801,704
Property tax receivable	3,304,073	2,930,313	6,234,386	9,679
Interest receivable	21,962	261,597	283,559	103,508
Internal balances	(1,110,964)	1,110,964	-	-
Due from component unit	762,406	-	762,406	-
Due from other governments	2,402,602	26,065	2,428,667	4,983,027
Inventory	115,524	163,905	279,429	1,371,505
Prepaid items	147,805	21,387	169,192	99,223
Restricted cash	-	199,294	199,294	151,956
Advance to component units	2,169,960	-	2,169,960	-
Long-term receivables	4,532,448	-	4,532,448	24,010,354
Capital assets				
Land	15,639,877	1,820,550	17,460,427	28,830,886
Construction in progress	3,331,391	-	3,331,391	938,343
Depreciable capital assets, net	27,538,777	18,163,703	45,702,480	66,886,223
Right-to-use lease; net	-	-	-	2,895,089
Total assets	80,532,967	47,296,623	127,829,590	149,104,276
Deferred outflows of resources				
Deferred charge on refunding	-	78,088	78,088	-
Pension/OPEB related	6,100,331	3,268,922	9,369,253	589,555
Total deferred outflows of resources	6,100,331	3,347,010	9,447,341	589,555
Liabilities				
Accounts payable	741,253	720,994	1,462,247	2,818,204
Accrued liabilities	841,486	702,664	1,544,150	1,170,012
Unearned revenue	203,315	-	203,315	3,671
Due to primary government	-	-	-	762,406
Due to other governments	307,566	746,441	1,054,007	711,118
Note payable	-	-	-	475,000
Noncurrent liabilities				
Due within one year	966,539	225,000	1,191,539	4,486,300
Due in more than one year	10,567,565	2,760,000	13,327,565	27,783,216
Advance from primary government	-	-	-	2,169,960
Net pension liability	47,466,507	11,688,983	59,155,490	846,613
Net OPEB liability	2,004,176	994,784	2,998,960	1,072,330
Compensated absences	1,518,067	749,894	2,267,961	112,087
Total liabilities	64,616,474	18,588,760	83,205,234	42,410,917
Deferred inflows of resources				
Taxes levied for subsequent year	3,717,225	-	3,717,225	25,036
Unavailable lease	2,908,074	-	2,908,074	-
Pension/OPEB related	5,008,899	2,409,345	7,418,244	-
Total deferred inflows of resources	11,634,198	2,409,345	14,043,543	25,036
Net position				
Net investment in capital assets	34,481,571	17,077,341	51,558,912	91,092,189
Restricted				
Commission on Aging	1,946,844	-	1,946,844	-
CDBG Housing Grants	1,809,387	-	1,809,387	-
Other	2,540,332	-	2,540,332	10,947,022
Unrestricted	(30,395,508)	12,568,187	(17,827,321)	5,218,667
Total net position	$ 10,382,626	$ 29,645,528	$ 40,028,154	$ 107,257,878

The accompanying notes are an integral part of these financial statements.

GRAND TRAVERSE COUNTY

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED DECEMBER 31, 2018

		Program Revenues			
Functions/ Programs	**Expenses**	**Charges for Services**	**Operating Grants and Contributions**	**Capital Grants and Contributions**	**Net (Expense) Revenue**
Primary government					
Governmental activities					
Legislative	$ 236,699	$ 846	$ -	$ -	$ (235,853)
Judicial	9,892,645	2,559,453	3,910,290	-	(3,422,902)
General government	9,539,314	3,663,563	684,728	-	(5,191,023)
Public safety	17,164,419	1,202,754	4,757,423	-	(11,204,242)
Public works	129,379	44,263	-	-	(85,116)
Health and welfare	11,723,888	1,605,908	5,173,467	-	(4,944,513)
Economic development	257,122	58	84,561	-	(172,503)
Parks and recreation	1,410,810	233,950	725,349	-	(451,511)
Interest on long-term debt	374,148	-	-	-	(374,148)
Total governmental activities	50,728,424	9,310,795	15,335,818	-	(26,081,811)
Business-type activities					
Grand Traverse Pavilions	28,392,851	31,092,148	90,493	-	2,789,790
Delinquent tax revolving	9,068	850,125	-	-	841,057
Homestead	16,675	-	5,022	-	(11,653)
Inspections	1,601,678	1,838,830	-	-	237,152
Foreclosure tax collection	149,050	170,510	-	-	21,460
Solid waste	311,850	360,904	6,020	-	55,074
Building Authority	30	-	1	-	(29)
Total business-type activities	30,481,202	34,312,517	101,536	-	3,932,851
Total primary government	$ 81,209,626	$ 43,623,312	$ 15,437,354	$ -	$ (22,148,960)
Component units	$ 27,183,247	$ 6,393,363	$ 20,869,082	$ 3,543,594	$ 3,622,792

(Continued)

The accompanying notes are an integral part of these financial statements.

GRAND TRAVERSE COUNTY

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED DECEMBER 31, 2018

	Primary Government			
	Governmental Activities	Business-type Activities	Total	Component Units
Changes in net position				
Net (expense) revenue	$ (26,081,811)	$ 3,932,851	$ (22,148,960)	$ 3,622,792
General revenues				
Property taxes	28,175,697	-	28,175,697	3,845,622
State revenues	2,461,516	-	2,461,516	-
Unrestricted interest	332,489	149,067	481,556	108,548
Gain on capital asset disposals	35,883	-	35,883	158,814
Transfers - internal activities	707,175	(707,175)	-	-
Total general revenues and transfers	31,712,760	(558,108)	31,154,652	4,112,984
Change in net position	5,630,949	3,374,743	9,005,692	7,735,776
Net position, beginning of year, as restated	4,751,677	26,270,785	31,022,462	99,522,102
Net position, end of year	$ 10,382,626	$ 29,645,528	$ 40,028,154	$ 107,257,878

The accompanying notes are an integral part of these financial statements.

GRAND TRAVERSE COUNTY

GOVERNMENTAL FUNDS
BALANCE SHEET

DECEMBER 31, 2018

	General	Health Department	Commission on Aging	Building Authority PACE Debt	Nonmajor Governmental Funds	Total
Assets						
Cash and pooled investments	$ 8,910,285	$ 1,264,120	$ 2,295,474	$ -	$ 6,496,983	$ 18,966,862
Accounts receivable, net	75,113	71,894	-	-	825,753	972,760
Property tax receivable	-	-	2,182,625	-	1,121,448	3,304,073
Interest receivable	21,962	-	-	-	-	21,962
Due from other funds	1,922,399	-	-	-	516,053	2,438,452
Due from component unit	759,400	-	-	-	-	759,400
Due from other governments	436,951	823,965	-	-	1,119,652	2,380,568
Advance to other funds	832,349	-	-	-	-	832,349
Advance to component units	2,169,960	-	-	-	-	2,169,960
Long-term receivable	-	-	-	2,908,074	1,624,374	4,532,448
Inventory	-	42,893	-	-	72,631	115,524
Prepaid items	9,644	34,094	210	-	15,627	59,575
Total assets	$ 15,138,063	$ 2,236,966	$ 4,478,309	$ 2,908,074	$ 11,792,521	$ 36,553,933
Liabilities, deferred inflows of resources and fund balances						
Liabilities						
Accounts payable	$ 137,715	$ 31,719	$ 44,088	$ -	$ 467,105	$ 680,627
Accrued liabilities	372,834	16,715	26,914	-	136,330	552,793
Unearned revenue	19,362	78,322	-	-	105,631	203,315
Due to other funds	495,002	16,247	5,909	-	832,995	1,350,153
Due to other governments	12,895	-	-	-	288,371	301,266
Advance from other funds	-	-	-	-	832,349	832,349
Total liabilities	1,037,808	143,003	76,911	-	2,662,781	3,920,503
Deferred inflows of resources						
Taxes levied for subsequent year	-	-	2,454,554	-	1,262,671	3,717,225
Unavailable leases	-	-	-	2,908,074	-	2,908,074
	-	-	2,454,554	2,908,074	1,262,671	6,625,299
Fund balances						
Nonspendable						
Inventory	-	42,893	-	-	72,631	115,524
Prepaid	9,644	34,094	210	-	15,627	59,575
Advances to other funds	832,349	-	-	-	-	832,349
Advances to component units	2,169,960	-	-	-	-	2,169,960
Long-term receivable					1,624,374	1,624,374
Restricted						
Special revenue funds	-	-	1,946,634	-	2,641,299	4,587,933
Capital projects funds	-	-	-	-	494,370	494,370
Committed						
Special revenue funds	-	2,016,976	-	-	1,936,766	3,953,742
Capital projects funds	-	-	-	-	1,572,002	1,572,002
Unassigned	11,088,302	-	-	-	(490,000)	10,598,302
Total fund balances	14,100,255	2,093,963	1,946,844	-	7,867,069	26,008,131
Total liabilities, deferred inflows of resources and fund balances	$ 15,138,063	$ 2,236,966	$ 4,478,309	$ 2,908,074	$ 11,792,521	$ 36,553,933

The accompanying notes are an integral part of these financial statements.

GRAND TRAVERSE COUNTY

RECONCILIATION OF FUND BALANCES ON THE BALANCE SHEET FOR GOVERNMENTAL FUNDS TO NET POSITION OF GOVERNMENTAL ACTIVITIES ON THE STATEMENT OF NET POSITION

DECEMBER 31, 2018

Fund balances - total governmental funds	$ 26,008,131
Amounts reported for *governmental activities* in the statement of net position are different because	
Capital assets used in governmental activities are not current financial resources and therefore are not reported in the funds.	
Add - land	15,639,877
Add - construction in progress	3,014,050
Add - capital assets (net of accumulated depreciation)	24,531,636
Internal service funds are used by management to charge the costs of centralized services to individual funds. The assets and liabilities of the internal service funds are included in the governmental activities.	
Add - net position of governmental activities accounted for in the internal service funds	2,033,677
Certain liabilities are not due and payable in the current period and therefore are not reported in the funds.	
Deduct - bonds payable	(10,939,808)
Deduct - net OPEB liability	(2,004,176)
Deduct - compensated absences payable	(1,470,964)
Deduct - net pension liability	(47,466,507)
Add - deferred inflows and outflows related to benefit plan liabilities	1,091,432
Deduct - accrued interest on bonds payable	(54,722)
Net position of governmental activities	$ 10,382,626

The accompanying notes are an integral part of these financial statements.

GRAND TRAVERSE COUNTY

GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

FOR THE YEAR ENDED DECEMBER 31, 2018

	General	Health Department	Commission on Aging	Building Authority PACE Debt	Nonmajor Governmental Funds	Total
Revenues						
Property taxes	$ 24,757,148	$ -	$ 2,374,643	$ -	$ 1,043,906	$ 28,175,697
Intergovernmental revenues						
Federal	168,135	1,387,646	-	-	1,459,297	3,015,078
State	3,690,693	2,290,971	-	-	1,609,497	7,591,161
Local	1,582,679	269,854	14,344	-	4,795,970	6,662,847
Licenses and permits	51,632	404,782	-	-	169,477	625,891
Charges for services	4,363,818	367,418	282,758	209,676	1,148,136	6,371,806
Fines and forfeitures	100,147	-	-	-	95,513	195,660
Reimbursements	2,488,229	718,136	49,476	-	-	3,255,841
Rental	569,412	-	-	-	-	569,412
Interest	332,489	3,328	43,502	-	85,528	464,847
Miscellaneous	1,231	2,432	48,970	-	439,691	492,324
Total revenues	38,105,613	5,444,567	2,813,693	209,676	10,847,015	57,420,564
Expenditures						
Current						
Legislative	259,137	-	-	-	-	259,137
Judicial	2,363,200	-	-	-	7,569,480	9,932,680
General government	8,790,413	-	-	-	3,071,109	11,861,522
Public safety	13,577,665	-	-	-	3,961,050	17,538,715
Public works	129,379	-	-	-	-	129,379
Health and welfare	449,466	6,565,653	2,401,119	-	2,223,956	11,640,194
Economic development	-	-	-	-	257,122	257,122
Parks and recreation	-	-	-	-	1,279,202	1,279,202
Debt service						
Principal	-	-	-	115,000	615,000	730,000
Interest	-	-	-	94,676	254,869	349,545
Capital outlay	145,640	51,806	41,543	-	3,148,784	3,387,773
Total expenditures	25,714,900	6,617,459	2,442,662	209,676	22,380,572	57,365,269
Revenues over (under) expenditures	12,390,713	(1,172,892)	371,031	-	(11,533,557)	55,295
Other financing sources (uses)						
Sales of capital assets	26,223	-	-	-	-	26,223
Transfers in	707,175	1,314,000	-	-	9,661,444	11,682,619
Transfers out	(10,950,444)	-	-	-	(25,000)	(10,975,444)
Total other financing sources (uses)	(10,217,046)	1,314,000	-	-	9,636,444	733,398
Net changes in fund balances	2,173,667	141,108	371,031	-	(1,897,113)	788,693
Fund balances, beginning of year	11,926,588	1,952,855	1,575,813	-	9,764,182	25,219,438
Fund balances, end of year	$ 14,100,255	$ 2,093,963	$ 1,946,844	$ -	$ 7,867,069	$ 26,008,131

The accompanying notes are an integral part of these financial statements.

GRAND TRAVERSE COUNTY

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED DECEMBER 31, 2018

Net changes in fund balances - total governmental funds	$ 788,693
Amounts reported for *governmental activities* in the statement of activities are different because	
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets are allocated over their estimated useful lives and reported as depreciation expense.	
Add - capital outlay	3,693,896
Deduct - depreciation expense	(1,584,307)
Deduct - net book value of disposed assets	(1,620)
Issuance of bonds or notes provides current financial resources to governmental funds in the period issued, but issuing debt increases long-term liabilities in the statement of net position. Repayment of bond or note principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.	
Add - principal payments on debt	730,000
Deduct - amortization of premium/discounts	(1,852)
Internal service funds are used by management to charge the costs of certain services to individual funds. The net revenue (expense) of the internal service funds is reported with governmental activities.	
Add - increase in net position from the internal service funds	14,848
Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the funds.	
deduct - increase in accrued employee benefits	(53,969)
deduct - increase in net pension obligation	(1,959,623)
add - decrease in deferred inflows and outflows related to benefit plans	3,515,952
Add - decrease in other post-employment benefit liability	511,681
Add - decrease in accrued interest	(22,750)
Change in net position of governmental activities	$ 5,630,949

The accompanying notes are an integral part of these financial statements.

GRAND TRAVERSE COUNTY

PROPRIETARY FUNDS
STATEMENT OF NET POSITION

DECEMBER 31, 2018

	Enterprise Funds				
Assets	**Grand Traverse Pavilions**	**Delinquent Tax Revolving Fund**	**Nonmajor Enterprise Funds**	**Enterprise Fund Total**	**Governmental Activities Internal Service Funds**
Current assets					
Cash and pooled investments	$ 8,696,674	$ 5,246,207	$ 4,816,694	$ 18,759,575	$ 1,736,668
Accounts receivable, net	3,732,950	76,084	30,236	3,839,270	816
Property tax receivable	-	2,911,476	18,837	2,930,313	-
Interest receivable	-	261,597	-	261,597	-
Due from other funds	-	-	530	530	154,207
Due from component units	-	-	-	-	3,006
Due from other governments	-	-	26,065	26,065	22,034
Prepaid and other assets	20,575	-	812	21,387	88,230
Inventory	163,905	-	-	163,905	-
Total current assets	12,614,104	8,495,364	4,893,174	26,002,642	2,004,961
Noncurrent assets					
Restricted cash	199,294	-	-	199,294	-
Advance to other funds	-	2,099,366	-	2,099,366	-
Capital assets					
Land	1,820,550	-	-	1,820,550	-
Construction in progress	-	-	-	-	317,341
Capital assets	18,112,685	-	51,018	18,163,703	3,007,141
Total noncurrent assets	20,132,529	2,099,366	51,018	22,282,913	3,324,482
Total assets	32,746,633	10,594,730	4,944,192	48,285,555	5,329,443
Deferred outflows of resources					
Deferred charge on refunding	78,088	-	-	78,088	-
Pension & OPEB related	3,124,606	-	144,316	3,268,922	-
Total deferred outflows of resources	3,202,694	-	144,316	3,347,010	-
Liabilities					
Current liabilities					
Accounts payable	678,983	55	41,956	720,994	60,626
Accrued liabilities	686,762	-	15,902	702,664	233,971
Due to other funds	-	987,020	1,912	988,932	254,104
Due to other governmental units	718,831	-	27,610	746,441	6,300
Total current liabilities	2,084,576	987,075	87,380	3,159,031	555,001
Long-term liabilities					
Due within one year	225,000	-	-	225,000	191,539
Due in more than one year	2,760,000	-	-	2,760,000	402,757
Advance from other funds	-	-	-	-	2,099,366
Compensated absences	699,718	-	50,176	749,894	47,103
Net OPEB liability	994,784	-	-	994,784	-
Net pension liability	10,558,103	-	1,130,880	11,688,983	-
Total long-term liabilities	15,237,605	-	1,181,056	16,418,661	2,740,765
Total liabilities	17,322,181	987,075	1,268,436	19,577,692	3,295,766
Deferred inflows of resources					
Pension & OPEB related	2,409,345	-	-	2,409,345	-
Net position					
Net investment in capital assets	17,026,323	-	51,018	17,077,341	2,730,186
Unrestricted	(808,522)	9,607,655	3,769,054	12,568,187	(696,509)
Total net position	$ 16,217,801	$ 9,607,655	$ 3,820,072	$ 29,645,528	$ 2,033,677

The accompanying notes are an integral part of these financial statements.

GRAND TRAVERSE COUNTY

PROPRIETARY FUNDS
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION

FOR THE YEAR ENDED DECEMBER 31, 2018

	Enterprise Funds				
	Grand Traverse Pavilions	**Delinquent Tax Revolving Fund**	**Nonmajor Enterprise Funds**	**Enterprise Fund Total**	**Governmental Activities Internal Service Funds**
Operating revenue					
Charges for services	$ 27,984,196	$ 834,074	$ 2,282,472	$ 31,100,742	$ 15,739,018
Miscellaneous	3,198,445	16,051	98,815	3,313,311	804,793
Total operating revenue	31,182,641	850,125	2,381,287	34,414,053	16,543,811
Operating expense					
Personnel services	17,920,046	-	1,468,030	19,388,076	1,015,031
Contracted services	4,175,292	-	440,835	4,616,127	13,484,254
Supplies	1,719,289	-	36,221	1,755,510	252,740
Other	3,344,712	9,068	113,789	3,467,569	1,066,674
Depreciation	1,153,737	-	20,408	1,174,145	655,882
Total operating expense	28,313,076	9,068	2,079,283	30,401,427	16,474,581
Operating income (loss)	2,869,565	841,057	302,004	4,012,626	69,230
Non-operating revenue (expense)					
Interest income	138,415	-	10,652	149,067	-
Interest expense	(79,775)	-	-	(79,775)	(54,382)
Total non-operating revenue (expense)	58,640	-	10,652	69,292	(54,382)
Income (loss) before transfers	2,928,205	841,057	312,656	4,081,918	14,848
Transfers in	-	11,535	-	11,535	-
Transfers out	-	(632,308)	(86,402)	(718,710)	-
Total transfers	-	(620,773)	(86,402)	(707,175)	-
Change in net position	2,928,205	220,284	226,254	3,374,743	14,848
Net position, beginning of year, as restated	13,289,596	9,387,371	3,593,818	26,270,785	2,018,829
Net position, end of year	$ 16,217,801	$ 9,607,655	$ 3,820,072	$ 29,645,528	$ 2,033,677

The accompanying notes are an integral part of these financial statements.

GRAND TRAVERSE COUNTY

PROPRIETARY FUNDS
STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED DECEMBER 31, 2018

	Enterprise Funds				
	Grand Traverse Pavilions	Delinquent Tax Revolving Fund	Nonmajor Enterprise Funds	Enterprise Fund Total	Governmental Activities Internal Service Funds
Cash flows from operating activities					
Receipts from customers and users	$ 30,877,468	$ 5,994,756	$ 2,379,063	$ 39,251,287	$ 16,887,874
Payments to employees	(21,760,246)	-	(1,018,492)	(22,778,738)	(1,011,588)
Purchase of delinquent tax roll	-	(4,945,132)	-	(4,945,132)	-
Payments to suppliers	(8,824,087)	(9,013)	(685,479)	(9,518,579)	(14,613,009)
Net cash provided by (used in) operating activities	293,135	1,040,611	675,092	2,008,838	1,263,277
Cash flows from non-capital financing activities					
Payment of loan from other funds	-	(65,501)	(530)	(66,031)	(650,645)
Receipt of loan to other funds	-	619,746	1,911	621,657	254,104
Receipt of loan from other funds	-	0	-	-	-
Transfers in	-	11,535	-	11,535	-
Transfers out	-	(632,308)	(86,402)	(718,710)	-
Net cash provided by (used in) non-capital financing activities	-	(66,528)	(85,021)	(151,549)	(396,541)
Cash flows from capital and related financing activities					
Interest expense	(73,268)	-	-	(73,268)	(54,382)
Principal payment	(225,000)	-	-	(225,000)	-
Issuance of long-term debt	-	-	-	-	594,296
Acquisitions of capital assets	(294,900)	-	-	(294,900)	(710,096)
Net cash provided by (used in) capital and related financing activities	(593,168)	-	-	(593,168)	(170,182)
Cash flows from investing activities					
Interest income	138,415	21,939	10,652	171,006	-
Net increase (decrease) in cash and pooled investments	(161,618)	996,022	600,723	1,435,127	696,554
Cash and pooled investments, beginning of year	9,057,586	4,250,185	4,215,971	17,523,742	1,040,114
Cash and pooled investments, end of year	$ 8,895,968	$ 5,246,207	$ 4,816,694	$ 18,958,869	$ 1,736,668
Cash flows from operating activities					
Operating income (loss)	$ 2,869,565	$ 841,057	$ 302,004	$ 4,012,626	$ 69,230
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities					
Depreciation	1,153,737	-	20,408	1,174,145	655,882
Changes in operating assets and liabilities which provided (used) cash					
Accounts receivable	(222,458)	6,005	(19,929)	(236,382)	523,310
Due from other funds	-	-	-	-	(154,207)
Due from component units	-	-	-	-	(3,006)
Property tax receivable	-	193,494	43,770	237,264	-
Net pension & OPEB deferred outflows and inflows	(762,940)	-	(111,905)	(874,845)	-
Prepaid assets and other items	203,297	-	(352)	202,945	226,706
Due from other governments	-	-	(26,065)	(26,065)	(22,034)
Accounts payable	202,200	55	(12,927)	189,328	37,142
Accrued liabilities	9,709	-	3,490	13,199	(79,489)
Unearned revenue	-	-	-	-	-
Due to other governments	(82,715)	-	(84,845)	(167,560)	6,300
Compensated absences	74,625	-	2,023	76,648	3,443
Net OPEB liability	(5,845,367)	-	-	(5,845,367)	-
Net pension liability	2,693,482	-	559,420	3,252,902	-
Net cash provided by (used in) operating activities	$ 293,135	$ 1,040,611	$ 675,092	$ 2,008,838	$ 1,263,277

The accompanying notes are an integral part of these financial statements.

GRAND TRAVERSE COUNTY

FIDUCIARY FUNDS
STATEMENT OF NET POSITION

DECEMBER 31, 2018

	OPEB Tust Fund	Agency Funds
Assets		
Cash and pooled investments	$ -	$ 2,940,103
Investments		
MERS Total Market Portfolio fund	1,037,888	-
Due from other governments	-	957,294
Total assets	1,037,888	$ 3,897,397
Liabilities		
Due to other governmental units	$ -	$ 824,377
Court items payable	-	152,358
Undistributed receipts	-	1,771,013
Other	-	1,149,649
Total liabilities	-	$ 3,897,397
Net Position		
Restricted for OPEB	$ 1,037,888	

The accompanying notes are an integral part of these financial statements.

GRAND TRAVERSE COUNTY

FIDUCIARY FUNDS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

FOR THE YEAR ENDED DECEMBER 31, 2018

	OPEB Trust Fund
Additions	
Contributions:	
Employer	$ 800,000
Plan participants	-
Total contributions	800,000
Investment income:	
Net appreciation in fair value of securities	(18,244)
Total additions	781,756
Deductions	
Health insurance premiums and pension benefits	-
Administrative expenses	-
Total deductions	-
Changes in net position	781,756
Net position, beginning of year	256,132
Net position, end of year	$ 1,037,888

The accompanying notes are an integral part of these financial statements.

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GRAND TRAVERSE COUNTY

COMPONENT UNIT
COMBINING STATEMENT OF NET POSITION

DECEMBER 31, 2018

	Road Commission	Land Bank Authority	Brownfield Redevelopment Authority	Drain Commission	Department of Public Works	PACE	Pavilions Foundation	Total
Assets								
Cash and pooled investments	$ 8,506,101	$ 722,537	$ 2,781,062	$ 112,538	$ 514,109	$ 1,420,023	$ 1,966,409	$ 16,022,779
Accounts receivable, net	46,192	184,000	-	-	61,512	1,255,000	1,255,000	2,801,704
Property tax receivable	-	9,679	-	-	-	-	-	9,679
Interest receivable	-	-	-	-	103,508	-	-	103,508
Due from other governments	3,089,037	-	216,549	-	1,677,441	-	-	4,983,027
Inventory	917,623	453,882	-	-	-	-	-	1,371,505
Prepaid items	80,462	-	18,761	-	-	-	-	99,223
Restricted cash	151,956	-	-	-	-	-	-	151,956
Long-term receivables	-	-	2,957,394	-	21,052,960	-	-	24,010,354
Capital assets						-	-	
Land	28,430,886	-	-	-	400,000	-	-	28,830,886
Construction in progress	264,190	-	-	575,153	-	99,000	-	938,343
Depreciable capital assets, net	60,759,824	-	-	-	6,126,399	-	-	66,886,223
Right-to-use lease; net	-	-	-	-	-	2,895,089	-	2,895,089
Total assets	102,246,271	1,370,098	5,973,766	687,691	29,935,929	5,669,112	3,221,409	149,104,276
Deferred outflows of resources								
Pension/OPEB related	589,555	-	-	-	-	-	-	589,555
Total deferred outflows of resources	589,555	-	-	-	-	-	-	589,555
Liabilities								
Accounts payable	501,267	1,004	231,683	144,648	156,623	527,979	1,255,000	2,818,204
Accrued liabilities	859,928	-	21,832	-	288,252	-	-	1,170,012
Unearned revenue	3,671	-	-	-	-	-	-	3,671
Due to primary government	-	7,500	-	61,956	692,950	-	-	762,406
Due to other governments	-	-	26,300	-	684,818	-	-	711,118
Note payable	-	-	-	475,000	-	-	-	475,000
Noncurrent liabilities								
Due within one year	730,000	-	266,300	-	3,355,000	135,000	-	4,486,300
Due in more than one year	3,740,231	-	1,760,230	-	19,527,125	2,755,630	-	27,783,216
Advance from primary government	-	-	-	-	2,169,960	-	-	2,169,960
Net pension obligation	846,613	-	-	-	-	-	-	846,613
Net OPEB liability	1,072,330	-	-	-	-	-	-	1,072,330
Compensated absences	52,481	-	-	-	59,606	-	-	112,087
Total liabilities	7,806,521	8,504	2,306,345	681,604	26,934,334	3,418,609	1,255,000	42,410,917
Deferred inflows of resources								
Taxes levied for subsequent year	-	25,036	-	-	-	-	-	25,036
Total deferred inflows of resources	-	25,036	-	-	-	-	-	25,036
Net position								
Net investment in capital assets	88,361,303	-	-	100,153	2,527,274	103,459	-	91,092,189
Restricted	4,078,891	1,336,558	3,667,421	-	10,032	-	1,854,120	10,947,022
Unrestricted	2,589,111	-	-	(94,066)	464,289	2,147,044	112,289	5,218,667
Total net position	$ 95,029,305	$ 1,336,558	$ 3,667,421	$ 6,087	$ 3,001,595	$ 2,250,503	$ 1,966,409	$ 107,257,878

The accompanying notes are an integral part of these financial statements.

GRAND TRAVERSE COUNTY

COMPONENT UNIT
COMBINING STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED DECEMBER 31, 2018

		Program Revenues			
Functions/ Programs	**Expenses**	**Charges for Services**	**Operating Grants and Contributions**	**Capital Grants and Contributions**	**Net (Expense) Revenue**
Component units					
Road Commission	$ 13,514,401	$ 1,604,505	$ 10,852,381	$ 3,543,594	$ 2,486,079
Land Bank Authority	394,312	1,016,376	-	-	622,064
Brownfield Redevelopment Authority	3,166,622	2,547,374	363,234	-	(256,014)
Drain Commission	61,598	-	-	-	(61,598)
Department of Public Works	7,776,554	1,225,108	6,324,453	-	(226,993)
PACE	604,746	-	2,855,249	-	2,250,503
Pavilions Foundation	1,665,014	-	473,765	-	(1,191,249)
Total component units	$ 27,183,247	$ 6,393,363	$ 20,869,082	$ 3,543,594	$ 3,622,792

(Continued)

The accompanying notes are an integral part of these financial statements.

GRAND TRAVERSE COUNTY

COMPONENT UNIT
COMBINING STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED DECEMBER 31, 2018

	County Road	Land Bank Authority	Brownfield Redevelopment Authority	Drain Commission	Department of Public Works	PACE	Pavilions Foundation	Total Component Units
Changes in net position								
Net (expense) revenue	$ 2,486,079	$ 622,064	$ (256,014)	$ (61,598)	$ (226,993)	$ 2,250,503	$(1,191,249)	$ 3,622,792
General revenues								
Property taxes	3,828,084	17,538	-	-	-	-	-	3,845,622
Unrestricted interest	132,367	7,398	35,364	4,649	89	-	(71,319)	108,548
Gain on capital asset disposals	158,814	-	-	-	-	-	-	158,814
Total general revenues and transfers	4,119,265	24,936	35,364	4,649	89	-	(71,319)	4,112,984
Change in net position	6,605,344	647,000	(220,650)	(56,949)	(226,904)	2,250,503	(1,262,568)	7,735,776
Net position, beginning of year, as restated	88,423,961	689,558	3,888,071	63,036	3,228,499	-	3,228,977	99,522,102
Net position, end of year	$ 95,029,305	$ 1,336,558	$ 3,667,421	$ 6,087	$ 3,001,595	$ 2,250,503	$ 1,966,409	$ 107,257,878

(Concluded)

The accompanying notes are an integral part of these financial statements.

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GRAND TRAVERSE COUNTY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2018

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of Grand Traverse County (the County) conform to generally accepted accounting principles as applicable to governments. The following is a summary of the significant policies.

Reporting Entity

The County was organized in 1851 and covers an area of approximately 485 square miles with the county seat in Traverse City. The County operates under an elected County Board of Commissioners (seven members) and provides services to its residents in many areas including law enforcement, administration of justice, community enrichment and development, and human services.

These financial statements present the County and its component units, entities for which the County is considered to be financially accountable. Blended component units, although legally separate entities are, in substance, part of the County's operations, so data from these units are combined with data of the primary government. Discretely presented component units are reported in a separate column in the financial statements to emphasize they are legally separate from the County.

Blended Component Unit

The Grand Traverse Building Authority (the Building Authority) is governed by a five-member Board appointed by the County Board of Commissioners. Although legally separate from the County, the Building Authority is reported as if it were part of the primary government because its sole purpose is to finance and construct the County's public buildings. The Building Authority activity is presented in the Building Authority, capital projects, and debt service funds. A separate audit report is not issued for the Grand Traverse County Building Authority.

Discretely Presented Component Units

The component unit columns in the component unit statement of net position and statement of activities include the financial data of the Grand Traverse County Road Commission (the Road Commission), the Grand Traverse County Brownfield Redevelopment Authority (the Brownfield Redevelopment Authority), the Grand Traverse County Land Bank Authority (the Land Bank Authority), the Grand Traverse County Department of Public Works (the Department of Public Works), the Grand Traverse County Drain Commission (the Drain Commission), PACE and the Pavilions Foundation. They are reported in separate columns to emphasize they are legally separate from the County.

The Road Commission was established pursuant to the County Road Law (MCL 224.1) to maintain and construct county roads and is governed by a Board of County Road Commissioners appointed by the County Board of Commissioners. Complete financial statements for the Road Commission can be obtained from: 1881 LaFranier Road, Traverse City, MI 49696.

The Brownfield Redevelopment Authority was established pursuant to Public Act 381 of 1996 to fund redevelopment of contaminated property and is governed by a Board of Directors appointed by the Grand Traverse County Board of Commissioners. The Brownfield Redevelopment Authority is fiscally dependent on the County. The County Commission has the ability to significantly influence operations of the Brownfield Redevelopment Authority. Financial statements are not separately issued for the Brownfield Redevelopment Authority.

The Land Bank Authority was established pursuant to the Michigan Land Bank Fast Track Act (2003 P.A. 258, MCL 124.751) to facilitate use of property obtained as a result of delinquent property taxes. Members of the governing body of the Land Bank Authority are appointed by the County Board of Commissioners. The County Commission has the ability to significantly influence operations of the Land Bank Authority. Financial statements are not separately issued for the Land Bank Authority.

The Department of Public Works was established to facilitate municipal shared public utilities and is governed by a Board of Directors appointed by the County Board of Commissioners. The County Commission has the ability to significantly influence operations of the Department of Public Works. Financial statements are not separately issued for the Department of Public Works.

The Drain Commission drainage districts are established pursuant to the Drain Code of 1956 and were legally separate entities. The Drain Commissioner has the power to contract, to sue and be sued, and to hold, manage and dispose of real and personal property. The statutory drainage board of Chapter 21 drainage districts consists of the State Director of Agriculture and the Drain Commissioner of each county involved in the project. The County Drain Commissioner has sole responsibility to administer the drainage districts established pursuant to Chapters 3, 4 and 8 of the Drain Code. The Drainage Board or Drain Commissioner, on behalf of the drainage districts, may issue debt and levy special assessments authorized by the Drain Code without the prior approval of the County Board of Commissioners. The County Commission has the ability to significantly influent operations of the Drain Commission. Financial statements are not separately issued for the Drain Commission although financial information for specific drainage districts may be obtained from the County Drain Commissioner, 400 Boardman Avenue, Traverse City, MI 49684.

PACE is a legally separate nonprofit organization established under IRS Code Section 501(c)3. PACE was established to provide all needed preventive, primary, acute and long-term care services so that older individuals can live as independently as possible. Due to appointing the voting majority of the Board Members and the financial benefit/burden relationship, the County reports PACE as a discretely presented component unit. Financial statements are not separately issued for PACE.

The Pavilions Foundation is a legally separate nonprofit organization established under IRS Code Section 501(c)3. The Pavilions Foundation was established in order to exclusively advance the mission and programs of the continuum of care at The Pavilions. The Pavilions Foundation oversees the development and fundraising endeavors for The Pavilions. Due to appointing the voting majority of the Board Members and the financial benefit/burden relationship, the County reports the Pavilions Foundation as a discretely presented component unit. Financial statements are not separately issued for the Pavilions Foundation.

Related Organizations

Hospital Finance Authority

The Hospital Finance Authority is a related organization with outstanding conduit debt of $174,643,971. The County Board of Commissioners appoints the five members of the governing board but does not have the ability to impose their will, and there is no benefit/burden relationship.

Jointly Governed Organizations

Northwestern Regional Airport Commission

The County participates in the operation of the Northwestern Regional Airport Commission (Airport Commission) with Leelanau County. Complete financial statements for the Airport Commission can be obtained from: Cherry Capital Airport Administrative Office, 144 W. South Airport Road, Traverse City, MI 49686.

Northern Lakes Community Mental Health

The County also participates in the operation of the Northern Lakes Community Mental Health Authority (NLCMH) with Missaukee, Leelanau, Crawford, Roscommon and Wexford counties. Complete financial statements for NLCMH can be obtained from: 105 Hall Street, Traverse City, MI 49684.

Government-wide and Fund Financial Statements

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

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is 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 the 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, except for reimbursement-based grants and interest, which use a one-year collection period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to long-term employee benefits and claims and judgments, are recorded only when payment is due. Property taxes, state revenue, 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. All other revenue items are considered to be measurable and available only when cash is received by the County.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the enterprise fund 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.

The County reports the following major governmental funds:

The *General Fund* is the general operating fund of the County. It is used to account for all financial resources, except those required to be accounted for in another fund.

The *Health Department Fund* accounts for the federal and state grants, local service fees and general fund appropriations which are used to provide health services to citizens of the County.

The *Commission on Aging Fund* is used to account for revenues received from property taxes and fees to provide services and programs for County residents 60 years of age and older.

The *Building Authority PACE Debt Fund* is used to account for revenues received from a lease agreement for facilities with PACE (a discretely presented component unit).

The County reports the following major proprietary funds:

The *Grand Traverse Pavilions Fund* accounts for the activities of the County's medical care facility.

The *Delinquent Tax Revolving Fund* is used to account for the purchase and subsequent collection of delinquent real property taxes of local units of government.

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 purchase and construction of governmental fund capital assets.

The *Debt Service Funds* are used to record revenues which are restricted or otherwise provided for the payment of principal and interest on general long-term debt.

The *Enterprise Funds* are used to account for operations of the County that are financed by charges for the services provided.

The *Internal Service Funds* account for the fleet and equipment management, data processing, copy machine, mailing department and insurance services provided to other departments or agencies of the County on a cost reimbursement basis.

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.

The O*ther Post-employment Benefits Trust Funds* accounts for the accumulation of resources to be used for retirement annuity payments and other postemployment benefits at appropriate amounts and times in the future.

Budgets and Budgetary Accounting

The County adopts a budget for the general fund and special revenue funds as required by state law (P.A. 621 of 1978, as amended). Budgets for other funds are used as a management control device. The County follows these procedures in establishing the budgetary data reflected in the financial statements:

1. Management submits to the County Commission a proposed operating budget for the fiscal year commencing the following January 1.

2. Public hearings are conducted to obtain taxpayer comments.

3. Prior to January 1, the budget is legally enacted through passage of a resolution. Formal budgetary integration is employed as a management control device during the year for the general and special revenue funds. Budgets for the General and Special Revenue Funds are adopted on a basis consistent with generally accepted accounting principles (GAAP). The legal level of budgetary control adopted by the governing board is the activity level, which is the level at which expenditures may not legally exceed appropriations.

4. Adoption and amendments of all budgets used by the County are governed by Michigan Law. The appropriations ordinances are based on the projected revenue and expenditure of the various functions of the County. Any amendment to the original budget must meet the requirements of Michigan Law. The County did amend its budget for the year. Any revisions that alter the total expenditures of any fund must be approved by the County Commission. Appropriation laps at year end.

Cash and Pooled Investments

For the purpose of the statement of cash flows the County considers all assets held in the cash, restricted cash and investment pooled to be cash and cash equivalents because the investments are not identifiable to specific funds and the assets can be withdrawn at any time, similar to demand deposit accounts.

Investments

Investments are stated at fair value at the balance sheet date.

County investment policy allows for all investments authorized by State statutes. State statutes authorize the County to invest in:

a. Bonds, securities, other obligations and repurchase agreements 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 qualified financial institution.
c. Commercial paper rated at the time of purchase within the two highest classifications established by not less than two standard rating services and that matures not more than 270 days after the date of purchase.
d. Bankers' acceptances of United States banks.
e. Obligations of the State of Michigan and its political subdivisions that, at the time of purchase are rated as investment grade by at least one standard rating service.
f. Mutual funds registered under the Investment Company Act of 1940 with the authority to purchase only investment vehicles that are legal for direct investment by a public corporation.
g. External investment pools as authorized by Public Act 20 as amended.
h. The OPEB Trusts may also invest in corporate debt and equity securities.

The Pavilions Foundation and PACE (discretely presented component unit) have no restrictions on deposit and investment options.

Receivables / Due From Other Governments

All receivables are recorded at their gross value and, where appropriate, are reduced by the estimated portion that is expected to be uncollectible. For the Pavilions fund receivables, an allowance for uncollectible accounts of $1,091,253 has been established. All other estimated uncollectible balances are immaterial to the financial statements.

Economic development fund receivables consist of loans to promote economic development within the County, community development block grant fund receivables consist of loans to area residents for home improvements which must be repaid by the homeowner upon sale, foreclosure or as scheduled. Brownfield Redevelopment Authority component unit receivables represent loans to assist with the economic development of environmentally distressed sites within the County. Department of public works receivables are due from local units of governments that participate in utility projects. Long-term receivables generally represent the balance due on capital projects financed by the County for local units of government (the local unit reports the capital asset as property ownership transfers to the local unit upon completion of debt service). The County has an enforceable lien on such property. Long-term receivables in the Building Authority PACE debt fund represent a facility lease agreement with PACE (a discretely presented component unit) that is equally offset with a deferred inflow.

Prepaid and Items

Certain payments to vendors represent costs applicable to future accounting periods and are recorded as prepaid and other assets in both the government-wide and fund financial statements. The County uses the consumption method of accounting for prepaid items.

Inventory

All inventories are valued at cost using the first-in/first-out (FIFO) method (average unit cost method used for the Road Commission). Inventory represents parts, materials, and supplies utilized in the various County operations. The County uses the consumption method of accounting for inventory items.

Capital Assets

Capital assets, which include land and improvements, construction in progress, buildings and improvements, equipment, vehicles, infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), and right-to-use lease are reported in the governmental, business-type activities, and component unit columns in the government-wide financial statements.

Capital assets are defined by the government as assets with an initial, individual cost of more than $5,000 ($1,000 for DPW and Drain Commission) and an estimated useful life in excess of two years. Such assets are valued at cost where historical records are available and at estimated historical cost where no historical records exist. Donated capital assets are valued at acquisition value (the price that would be paid to acquire an asset with an equivalent service potential in an orderly market transaction) on the date received.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Improvements are capitalized and depreciated over the remaining useful lives of the related capital assets, as applicable. No interest expense has been capitalized on capital assets.

Depreciation on capital assets (including infrastructure) is computed using the straight-line method (sum of the year's digits for Road Commission) over the following estimated useful lives:

	County	DPW & Drain Commission	Road Commission
Land improvements	10-20	-	-
Buildings and improvements	30-50	50	50
Furniture and equipment	5-25	5-30	5-30
Vehicles	5	-	-
Infrastructure	5-50	5-50	20-50

Unearned Revenue

Funds report *unearned revenue* in connection with asset balances that have not yet been earned.

Deferred Outflows / Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/expenditure) until then. The County reports deferred outflows of resources for the loss on advance bond refunding reported in the government-wide statement of net position which results from the difference in the carrying value of refunded debt and it reacquisition price. The County and Road Commission have items that qualify for reporting in this category related to the net pension and OPEB liability, these items are discussed in Notes 7 and 8.

In addition to liabilities, the statement of financial 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 net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. The governmental funds and governmental activities report deferred inflows for property taxes levied for the following year. The County also has items that qualify for reporting in this category related to the net pension/OPEB liability and lease receivable, these items are discussed in Notes 7, 8 and 9.

Compensated Absences

Under contracts negotiated with employee groups and personnel policy, individual employees have a vested right to receive payments for unused vacation and other compensation depending on employment agreements. Compensated absences reported for governmental activities are primarily liquidated from General fund resources. The current portion of compensated absences are undeterminable and considered immaterial to the financial statements.

Long-Term Obligations

In the government-wide financial statements and proprietary fund types in the fund financial statements, the long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statements of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method.

In the fund financial statements, governmental fund types recognize bond premiums, discounts and issuance costs in the year of issuance. The face amount of debt issued and any premiums received are reported as other financing sources. Discounts on debt issuances are reported as an other financing use. Governmental, proprietary, and component units report issuance costs are reported as expenditures/expenses.

Net Position and Fund Balance Reporting

Governmental funds report fund balance in the following five categories:

1. Non-spendable - the related asset's form does not allow expenditure of the balance. The assets are either (a) not in a spendable form or (b) legally or contractually required to be maintained intact. Non-spendable fund balance would be equal to inventory, prepaid items, non-current financial assets, and the non-spendable portion of endowments.
2. Restricted - the related assets can only be spent for the specific purposes stipulated by constitution, external resource providers, or as identified in enabling legislation.
3. Committed - the related assets can only be spent for a specific purpose identified by formal resolution of the governing board.
4. Assigned - the related assets can only be spent for a specific purpose but do not meet the criteria to be classified as committed.
5. Unassigned - is the residual classification and includes all spendable amounts not contained in the other classifications.

The Commission has delegated the authority to assign fund balance to the County Administrator. Only the Commission can commit fund balance.

The Commission has adopted a minimum fund balance policy in which the total fund balance of the General fund will be equal to at least 15 percent of the subsequent year's adopted General fund budgeted expenditures and transfers out. If the General fund balance falls below the minimum range, the County will replenish shortages or deficiencies using budget strategies and timeframes as detailed in the policy.

Net Position and Fund Balance Flow Assumptions

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/fund balance and unrestricted – net position/fund balance, 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 use restricted resources first, then unrestricted resource as they are needed. 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.

Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the net position restricted for pensions of the Municipal Employees' Retirement Plan (the Plan) and additions to/deductions from the Plan's 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.

Property Taxes

County property taxes for general operations are levied as of July 1 and property taxes for special purposes are levied as of December 1 on property values assessed as of the preceding December 31, the lien date. The taxes levied as of December 1 are due February 14 of the following year and taxes levied July 1 are due on September 14 after which applicable property is subject to lien, and penalties and interest are assessed.

It is the County's policy to recognize the summer tax levy in the financial statements as current revenue because these revenues are budgeted and made "available" to fund current operations. It is the County's policy to report the winter tax levy in the financial statements as deferred inflows because it is intended to fund next year's activities. Winter taxes are recognized as revenues in the subsequent year when the proceeds of this levy are budgeted.

Intergovernmental Revenues

Grants and assistance awards made on the basis of entitlement periods are recorded as due from other governments and revenue when entitlement occurs. Reimbursement-type grants are recorded as intergovernmental receivables and revenues when the related expenditure/expenses are incurred.

Interfund Transactions

During the course of normal operations, the County has numerous transactions between funds. Transactions that constitute reimbursement to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as a reduction of expenditures/expenses in the fund that is reimbursed. Charges between enterprise funds and other functions of the County are not reimbursements because elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned. Remaining transactions are generally reflected as transfers.

2. EXCESS OF EXPENDITURES OVER APPROPRIATIONS IN BUDGETARY FUNDS

Michigan law provides that a local unit of government shall not incur expenditures in excess of the amount appropriated. In the body of the financial statements, the County's actual and budgeted expenditures for the budgeted funds have been shown at the activity level. The legal level of budgetary control defined through the County's budgetary process is the activity level.

During the year, the County did not incurred expenditures in budgeted funds which were in excess of the amounts appropriated.

3. CASH AND INVESTMENTS

The captions on the financial statements relating to cash and pooled investments and investments are as follows:

	Governmental Activities	Business-type activities	Component Units	Fiduciary Funds	Total
Cash and pooled investments	$20,703,530	$18,759,575	$16,022,779	$2,940,103	$58,425,987
Restricted cash	-	199,294	151,956	-	351,250
Investments	-	-	-	1,037,888	1,037,888
Total	**$20,703,530**	**$18,958,869**	**$16,174,735**	**$3,977,991**	**$59,815,125**

The cash and investments making up the above balances are as follows:

County	
Deposits	$19,456,184
Investments	36,951,836
Petty cash	20,673
Segregated component units (PACE & Pavilions Foundation)	
Deposits	1,933,926
Investments	1,452,406
Petty cash	100
Total	$59,815,125

The County deposits are in financial institutions located in Michigan in varying amounts. State policy limits the Treasurer's investing options to financial institutions located in Michigan. All accounts are in the name of the County and a specific fund or common account or a component units name. They are recorded in County and component unit records at fair value. Interest is recorded when earned.

Custodial Credit Risk - Deposits. 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. As of year-end, the County's bank balance was $19,380,644; of this amount, $13,499,477 was collateralized, $2,388,281 was insured, and $1,746,443 was exposed to custodial credit risk because the balance was uninsured and uncollateralized. As of year-end, the segregated component units' bank balance was $1,933,425; of this amount, $678,113 was insured, and $1,255,312 was exposed to custodial credit risk because the balance was uninsured and uncollateralized.

Investments

The County chooses to specifically identify its investments. As of year-end, the County had the following investments:

County	Maturity	Fair Value	Rate	Rating
MBIA MI Class fund	n/a	$ 31,142,536	n/a	AAAm S&P
MILAF fund	n/a	506,012	n/a	AAAm S&P
JP Morgan Commercial Paper	8/26/19	490,017	Tbd	A1 S&P
JP Morgan Commercial Paper	5/1/19	495,160	tbd	A1 S&P
MMRMA Pool	n/a	263,785	n/a	None
Government Securities				
Federated trust for treasury	n/a	222	n/a	AAAm S&P
FHLB bond	05/18/20	620,172	1.40%	None
FHLMC bond	12/28/20	250,317	3.00%	None
FHLMC bond	2/26/21	497,300	1.50%	AAA S&P
FHLB note	06/7/21	146,673	1.60%	None
FFCB bond	11/16/21	487,120	1.73%	None
Fidelity FIMM Govt Portfolio: Class I	n/a	1,000,000	n/a	AAAm S&P
Fidelity Govt MM Daily Money	n/a	14,634	n/a	None
MERS Total Market Portfolio fund	n/a	500,000	n/a	None
MERS Total Market Portfolio fund	n/a	537,888	n/a	None
Total		**$36,951,836**		

Segregated component units	Maturity	Fair Value	Rate	Rating
Huntington MM	n/a	$ 63,388	n/a	None
Equity mutual funds				
DFA US Core Equity	n/a	148,332	n/a	None
IShares S&P 500 Growth	n/a	108,030	n/a	None
IShares Core S&P Mid-cap	n/a	20,757	n/a	None
Oppenheimer Developing Mkt	n/a	70,440	n/a	None
Vanguard Equity Income Fund	n/a	253,339	n/a	None
Vanguard Developing Mkt Index	n/a	67,331	n/a	None
Vanguard Small Cap index	n/a	66,166	n/a	None
Wisdomtree US Midcap	n/a	70,693	n/a	None
Fixed income				
PIMCO Low Duration Fund	n/a	157,779	n/a	None
PIMCO Income Fund	n/a	342,791	n/a	None
PIMCO Long Duration	n/a	83,360	n/a	None
Total		**$1,452,406**		

The aforementioned investments do not include certificates of deposit which are classified as deposits for risk identification purposes.

Investment and deposit risk

Interest Rate Risk. State law and County policy limit the allowable investments and the maturities of some of the allowable investments as identified in Note 1, the summary of significant accounting policies. 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. The maturity date for each investment is identified above for investments held at year-end.

Credit Risk. State law limits investments to specific government securities, certificates of deposits and bank accounts with qualified financial institutions, commercial paper with specific maximum maturities and ratings when purchased, bankers acceptances of specific financial institutions, qualified mutual funds and qualified external investment pools as identified in Note 1, the summary of significant accounting policies. The investment policy does not have specific limits in excess of state law on investment credit risk. The rating for each investment is identified above for investments held at year-end.

Custodial Credit Risk - Investments. For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State law does not require and the County does not have a policy for investment custodial credit risk. Of the above $36,951,836 of investments, the County has a custodial credit risk of $2,253,776 because the related securities are uninsured, unregistered and held by the government's brokerage firm which is also the counterparty for these particular securities. Of the above County and segregated component units' mutual fund/pool investments the custodial credit risk exposure cannot be determined because the funds do not consist of specifically identifiable securities.

Concentration of Credit Risk. Concentration of credit risk is the risk of loss attributed to the magnitude of the County's investment in a single issuer. The County does not have an investment policy that limits the amount that may be invested in any one issuer. Excluding U.S. government guaranteed, mutual funds and pooled investments, the County does not own investments in any one issuer that represent 5% or more of total County investments at year-end.

The County categorizes its fair value measurements of investments within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

The County has the following recurring fair value measurements as of year-end. All of the County's investments are valued using a pricing model utilizing observable fair value measures of bond/pool investments and other observable inputs to determining the fair value of the securities making up the investment bond/pool (Level 2 inputs).

4. INTERFUND TRANSFERS

Transfers in and out for the year ended December 31, 2018 are as follows:

	Transfers Out				
Transfers in	**General fund**	**Delinquent Tax fund**	**Nonmajor Governmental Funds**	**Nonmajor Enterprise Funds**	**Total**
General fund	$ -	$632,308	$ -	$ 74,867	$ 707,175
Health fund	1,314,000	-	-	-	1,314,000
Delinquent Tax fund	-	-	-	11,535	11,535
Nonmajor governmental funds	9,636,444	-	25,000	-	9,661,444
Total	**$10,950,444**	**$632,308**	**$25,000**	**$86,402**	**$11,694,154**

Transfers are used to (1) move unrestricted revenues collected in the General fund to finance capital and other various programs accounted for in other funds in accordance with budgetary authorizations and (2) move allocated cost of general operations to applicable funds.

5. INTERFUND / INTER-ENTITY BALANCES

Interfund/inter-entity balances represent short-term borrowing (due to/from) and long-term borrowing (advances payable/receivable) between the various County funds and component units. This borrowing is used to assist the borrowing fund with additional cash flow.

The balances consisted of the following at fiscal year-end:

	Due to Primary Government			
Due from Component Unit	**Landbank Component Unit**	**Drain Component Unit**	**DPW Component Unit**	**Total**
General fund	$7,500	$61,956	$692,950	$762,406

Advance to Component Unit	**Advance from Primary Government**
	DPW Component Unit
General fund	$2,169,960

	Due to other funds				
Due from Other Funds	**General Fund**	**Nonmajor Governmental**	**Nonmajor Enterprise**	**Internal Service**	**Total**
General fund	$ -	$433,847	$ -	$61,155	$495,002
Health fund	-			16,247	16,247
Commission on Aging	-		530	5,379	5,909
Nonmajor governmental	770,303	5,586		57106	832,995
Delinquent Tax revolving	987,020				987,020
Nonmajor Enterprise	-			1,912	1,912
Internal service	165,076	76,620		12,408	254,104
Total	$1,922,399	$516,053	$530	$154,207	$2,593,189

	Advance Payable		
Advance Receivable	**Internal Service Fund**	**Non-major Governmental**	**Total**
General fund	$ -	$832,349	$ 832,349
Delinquent tax fund	2,099,366	-	2,099,366
Total	$2,099,366	$832,349	$2,931,715

6. CAPITAL ASSETS

Capital asset activity for the year was as follows:

	Balance January 1, 2018	**Additions**	**Deletions**	**Balance December 31, 2018**
Governmental Activities				
Capital assets, not being depreciated				
Land	$15,639,877	$ -	$ -	$15,639,877
Construction in progress	317,466	3,192,265	178,340	3,331,391
Total capital assets, not being depreciated	15,957,343	3,192,265	178,340	18,971,268
Capital assets, being depreciated				
Land improvements	2,288,306	-	-	2,288,306
Buildings and improvements	44,029,944	-	-	44,029,944
Furniture and equipment	14,149,366	897,117	108,287	14,938,196
Vehicles	2,898,041	445,333	355,905	2,987,469
Infrastructure	828,241	-	-	828,241
Total capital assets, being depreciated	64,193,898	1,342,450	464,192	65,072,156
Less accumulated depreciation for				
Land improvements	1,563,757	93,417	-	1,657,174
Buildings and improvements	21,143,497	901,939	-	22,045,436
Furniture and equipment	9,997,342	943,005	106,666	10,833,681
Vehicles	2,239,371	290,892	355,905	2,174,358
Infrastructure	811,794	10,936	-	822,730
Total accumulated depreciation	35,755,761	2,240,189	462,571	37,533,379
Net capital assets, being depreciated	28,438,137	(897,739)	1,621	27,538,777
Governmental Activities capital assets, net	**$44,395,480**	**$2,294,526**	**$179,961**	**$46,510,045**

GRAND TRAVERSE COUNTY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2018

	Balance January 1, 2018	Additions	Deletions	Balance December 31, 2018
Business-type Activities				
Capital assets, not being depreciated				
Land	$ 1,820,550	$ -	$ -	$ 1,820,550
Construction in progress	-	-	-	-
Total capital assets, not being depreciated	1,820,550	-	-	1,820,550
Capital assets being depreciated				
Land improvements	2,899,259	99,365	-	2,998,624
Buildings and improvements	35,646,698	112,033	-	35,758,731
Furniture and equipment	2,288,063	83,503	72,395	2,299,171
Vehicles	440,585	-	-	440,585
Total capital assets, being depreciated	41,274,605	294,901	72,395	41,497,111
Less accumulated depreciation for				
Land improvements	2,421,832	111,153	-	2,532,985
Buildings and improvements	17,606,307	917,318	-	18,523,625
Furniture and equipment	1,891,728	103,984	72,395	1,923,317
Vehicles	311,791	41,690	-	353,481
Total accumulated depreciation	22,231,658	1,174,145	72,395	23,333,408
Net capital assets, being depreciated	19,042,947	(879,244)	-	18,163,703
Business-type Activities capital assets, net	**$20,863,497**	**$(879,244)**	**$ -**	**$19,984,253**

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

Governmental Activities	
Judicial	$ 340,438
General government	245,161
Public safety	266,492
Health and welfare	558,132
Parks and recreation	174,084
	1,584,307
Depreciation included in internal service funds	655,882
Total depreciation expense - governmental activities	$2,240,189
Business-type Activities	
Pavilions	$1,153,737
Inspections	20,408
Total depreciation expense - business-type activities	$1,174,145

GRAND TRAVERSE COUNTY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2018

	Balance January 1, 2018	Additions	Deletions	Balance December 31, 2018
Component Unit – Road Commission				
Capital assets, not being depreciated				
Land	$ 1,035,799	$ -	$ -	$ 1,035,799
Land and right-of-way	26,999,883	395,204	-	27,395,087
Construction in progress	10,841	264,190	10,841	264,190
Total capital assets, not being depreciated	28,046,523	659,394	10,841	28,695,076
Capital assets, being depreciated				
Building and improvements	4,211,125	21,194	-	4,232,319
Road equipment	11,521,851	1,639,803	951,524	12,210,130
Shop equipment	264,492	14,992	-	279,484
Office equipment	279,652	1,833	-	281,485
Engineering equipment	175,696	28,064	-	203,760
Yard and storage equipment	1,687,650	-	-	1,687,650
Infrastructure				
Bridges	4,358,823	28,050	-	4,386,873
Roads	81,796,448	8,824,075	108,123	90,512,400
Total capital assets, being depreciated	104,295,737	10,558,011	1,059,647	113,794,101
Less accumulated depreciation for				
Building and improvements	1,321,660	82,691	-	1,404,351
Road equipment	8,841,360	1,167,301	938,824	9,069,837
Shop equipment	190,887	19,108	-	209,995
Office equipment	249,011	18,372	-	267,383
Engineering equipment	127,966	17,252	-	145,218
Yard and storage equipment	1,236,855	51,131	-	1,287,986
Infrastructure				
Bridges	1,031,947	71,871	-	1,103,818
Roads	34,328,202	5,325,610	108,123	39,545,689
Total accumulated depreciation	47,327,888	6,753,336	1,046,947	53,034,277
Net capital assets, being depreciated	56,967,849	3,804,675	12,700	60,759,824
Component Unit – Road Commission capital assets, net	**$85,014,372**	**$4,464,069**	**$ 23,541**	**$89,454,900**

	Balance January 1, 2018	Additions	Deletions	Balance December 31, 2018
Component Unit – Drain Commission				
Capital assets, not being depreciated				
Construction in progress	$287,155	$287,998	$ -	$575,153

	Balance January 1, 2018	Additions	Deletions	Balance December 31, 2018
Component Unit – Department of Public Works				
Capital assets, not being depreciated				
Land	$ 400,000	$ -	$ -	$ 400,000
Capital assets, being depreciated				
Buildings	7,623,862	-	-	7,623,862
Furniture and equipment	219,299	-	-	219,299
Total capital assets, being depreciated	7,843,161	-	-	7,843,161
Less accumulated depreciation for				
Buildings	1,415,859	217,825	-	1,633,684
Furniture and equipment	62,420	20,658	-	83,078
Total accumulated depreciation	1,478,279	238,483	-	1,716,762
Net capital assets, being depreciated	6,364,882	(238,483)	-	6,126,399
Component Unit – Department of Public Works capital assets, net	**$6,764,882**	**$(238,483)**	**$ -**	**$6,526,399**

	Balance January 1, 2018	Additions	Deletions	Balance December 31, 2018
Component Unit – PACE				
Capital assets, not being depreciated				
Construction in progress	$ -	$ 99,000	$ -	$ 99,000
Capital assets, being depreciated				
Right to use lease	-	2,895,089	-	2,895,089
Less accumulated depreciation for				
Buildings	-	-	-	-
Net capital assets, being depreciated	-	2,895,089	-	2,895,089
Component Unit – Department of Public Works capital assets, net	$ -	**$2,994,089**	**$ -**	**$2,994,089**

7. PENSION PLANS

Defined Contribution Pension Plans

Defined Contribution Pension Plan – Grand Traverse County

The **Grand Traverse County Defined Contribution Plan** is sponsored by the County created in accordance with Internal Revenue Code Section 401(a), which is available to all full-time employees. In a defined contribution plan, benefits depend solely on amounts contributed to the plan plus investment earnings. Employees who were hired previous to May 1, 2001 were able to choose to either stay in the defined benefit plan or to change to the defined contribution plan once their union contract was settled. Participants do not vest in the first two years of service, and are considered 25%, 50%, 75% and 100% vested in years three through six, respectively. Members may contribute 3% of their base pay, and the County's required contribution is an amount equal to 6% of the participant's base pay plus match employee contributions up to 3% of the employees' base pay for employees hired prior to January 1, 2014 and for certain bargaining unit members. New employees hired after January 1, 2014 and for certain bargaining unit members, the employer is required to contribute 3% of the participant's base pay plus match employee contributions of 3%.

The plan is administered by MERS. Plan provisions and contribution requirements were established and can only be amended by authorization of the County Commission. In 2018, the County contributed $1,547,668 and employees contributed $562,076.

Defined Contribution Pension Plan – Road Commission

The Road Commission maintains a defined contribution plan administered by MERS for those employees who do not participate in the defined benefit pension plan. In a defined contribution plan, benefits depend solely on amounts contributed to the plan plus investment earnings. Administrative employees are eligible to participate from the date of employment. Union employees are eligible after one year as established by agreement. The Commission contributes 9% of administrative and 8% of union personnel gross earnings, respectively plus match employee contributions in an amount equal to 3% administrative and 2% union. Contributions for each employee (adjusted for gains and losses allocated to the employee's account) are vested 20%, 40%, 60%, 80% and 100% in years two through six, respectively. Plan provisions and contribution requirements are established and may be amended by the Board of County Road Commissioners. During 2018, the Commission contributed $225,421 and employees contributed $52,301 towards the defined contribution plan.

Defined Benefit Plans

General Plan Description

The following is applicable to the Grand Traverse County defined benefit pension plan (closed to new employees), Grand Traverse Pavilions defined benefit pension plan (open to new employees) and Grand Traverse County Road Commission defined benefit pension plan (closed to new employees).

Plan Description

The 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.

Investments
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%
Fixed Income	20.0%	2.18%
Real Assets	12.5%	4.23%
Diversifying Strategies	10.0%	6.56%

Actuarial Assumptions
The total pension liability was determined by an actuarial valuation as of December 31, 2017, using the following actuarial assumptions:

Inflation – 2.5%
Salary increases – 3.75% in the long term
Investment rate of return - 7.75 percent; net of investment expense including inflation
Mortality rates – based on the RP-2014 Group Annuity Mortality Table of a 50% male and 50 % female blend
The actuarial assumptions used in the valuation were based on the results of the 2015 actuarial experience study

The actuarial assumptions used in the valuation were based on the results of the 2015 actuarial experience study.

Discount Rate
The discount rate used to measure the total pension liability was 8 percent. The projection of cash flows used to determine the discount rate assumed that contributions will be made at the current actuarially determined rates. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. 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.

Aggregate Primary Government Defined Benefit Pension Plan Balances

	County	Pavilions	Total
Net pension liability	$48,597,387	$10,558,103	$59,155,490
Deferred outflows	6,201,698	856,478	7,058,176
Deferred inflows	-	3,074,906	3,074,906
Pension expense	3,784,975	1,277,558	5,062,533

Net Pension Liability

The employer's Net Pension Liability was measured as of December 31, 2017, and the total pension liability used to calculate the Net Pension Liability at December 31, 2018 was determined utilizing roll forward procedures as part of the annual actuarial valuation as of December 31, 2017.

Defined Benefit Pension Plan – Grand Traverse County

Plan Membership

At December 31, 2017, participants included the following:

Active plan members	58
Terminated vested plan members	41
Retirees and beneficiaries	297
Total participants	396

Benefits

Pension benefits vary by division and are calculated as final average compensation (based on a 3 or 5 year period) and multipliers ranging from 2.25% to 2.80%. Participants are considered to be fully vested in the plan after 6, 8, or 10 years. Normal retirement age is 60 with early retirement at age 50 with 25 years of service, age 55 with 15 years of service, age 55 with 25 years of service, or with 25 years of service (no age requirement).

Contributions

The County is required to contribute at least an amount 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. In addition, the employer may establish contribution rates to be paid by its covered employees.

Employer and employee monthly contribution amounts are generally fixed by division/bargaining unit and based on a percentage of payroll for employee contributions. The employer actuarial determined contribution was $5,720,352.

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 percent, as well as what the County's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (7 percent) or 1-percentage point higher (9 percent) than the current rate:

	One percent decrease (7%)	Current Discount rate (8%)	One percent increase (9%)
Total pension liability	$104,444,253	$95,012,108	$86,962,900
Fiduciary net position	46,414,721	46,414,721	46,414,721
Net pension liability	$ 58,029,532	$48,597,387	$40,548,179

Changes in the Net Pension Liability of the County

The components of the change in the net pension liability of the County were as follows:

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a)-(b)
Balance at December 31, 2017	$95,780,941	$49,702,597	$46,078,344
Changes for the Year:			
Service costs	375,255	-	375,255
Interest	7,389,442	-	7,389,442
Benefit changes	(440,519)	-	(440,519)
Differences between expected and actual experience	(1,143,899)	-	(1,143,899)
Changes in assumptions	(53,751)	-	(53,751)
Other changes	305,735	-	305,735
Contributions: employer	-	5,964,888	(5,964,888)
Contributions: member	-	-	-
Net investment income	-	(1,950,963)	1,950,963
Administrative expense	-	(100,706)	100,706
Benefit payments, including refunds	(7,201,095)	(7,201,095)	-
Net changes	(768,833)	(3,287,876)	(2,519,043)
Balance at December 31, 2018	$95,012,108	$46,414,721	$48,597,387

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

For the year ended December 31, 2018, the County recognized pension expense of $3,784,975. At December 31, 2018, the County reported pension-related deferred outflows of resources and deferred inflows of resources from the following sources:

	Deferred Inflows of Resources
Difference between expected and actual experience	$ -
Net difference between projected and actual earnings on pension plan investments	6,201,698
Total	$6,201,698

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

Year Ending December 31	Amount
2019	$2,113,002
2020	1,340,449
2021	1,573,508
2022	1,174,739
Total	$6,201,698

Defined Benefit Pension Plan – Grand Traverse Pavilions

Plan Membership

At December 31, 2017, participants included the following:

Active plan members	360
Terminated vested plan members	127
Retirees and beneficiaries	188
Total participants	675

Benefits

Pension benefits vary by division and are calculated as final average compensation (based on a 5 year period) and multipliers ranging from 2.0% to 2.5%. Participants are considered to be fully vested in the plan after 6 years. Normal retirement age is 60 with early retirement at age 50 with 25 years of service, age 55 with 15 years of service.

Contributions

The Pavilions are required to contribute at least an amount 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. In addition, the employer may establish contribution rates to be paid by its covered employees.

Employer and employee monthly contribution amounts or rates (percentage of covered payroll), by division/bargaining unit, were as follows for the year ended December 31, 2018:

Division	Employer Contribution Rate	Employee Contribution Rate
04-General Unit	7.00%	0.40%
40-LPN Unit	9.06%	3.41%
41-NonUnion Unit	-	10.35%
42-Union RN	5.73%	7.81%
43-Non-Union after 9/1/15	7.74%	3.00%

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

The following presents the net pension liability of the Grand Traverse Pavilions, calculated using the discount rate of 8 percent, as well as what the Pavilions' net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (7 percent) or 1-percentage point higher (9 percent) than the current rate:

	One percent decrease (7%)	**Current Discount rate (8%)**	**One percent increase (9%)**
Total pension liability	$45,860,499	$40,750,982	$36,517,749
Fiduciary net position	30,192,879	30,192,879	30,192,879
Net pension liability	$15,667,620	$10,558,103	$ 6,324,870

Changes in the Net Pension Liability of the Pavilions

The components of the change in the net pension liability of the Pavilions were as follows:

	Increase (Decrease)		
	Total Pension Liability (a)	**Plan Fiduciary Net Position (b)**	**Net Pension Liability (a)-(b)**
Balance at December 31, 2017	$38,972,485	$31,107,864	$ 7,864,621
Changes for the Year:			
Service costs	1,317,595	-	1,317,595
Interest	3,100,887	-	3,100,887
Benefit changes	-	-	-
Differences between expected and actual experience	(840,111)	-	(840,111)
Other changes	(59,476)	-	(59,476)
Contributions: employer	-	1,393,517	(1,393,517)
Contributions: member	-	742,149	(742,149)
Net investment income	-	(1,249,335)	1,249,335
Administrative expense	-	(60,918)	60,918
Benefit payments, including refunds	(1,740,398)	(1,740,398)	-
Net changes	1,778,497	(914,985)	2,693,482
Balance at December 31, 2018	$40,750,982	$30,192,879	$ 10,558,103

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

For the year ended December 31, 2018, the Pavilions recognized pension expense of $1,277,558. At December 31, 2018, the Pavilions reported pension-related deferred outflows of resources and deferred inflows of resources from the following sources:

	Deferred Inflows of Resources	Deferred Outflows of Resources	Net Deferred Inflow/Outflow of Resources
Difference between expected and actual experience	$(1,080,080)	$ -	$(1,080,080)
Net difference between projected and actual earnings on pension plan investments	-	2,268,128	2,268,128
Net difference between assumptions	-	856,478	856,478
Total	$(1,080,080)	$3,124,606	$2,044,526

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

Year Ending December 31	Amount
2019	$ 819,020
2020	350,395
2021	516,381
2022	498,746
2023	(140,016)
Total	$2,044,526

Defined Benefit Pension Plan – Road Commission

Plan Description

The employer's defined benefit pension plan provides certain retirement, disability and death benefits to plan members and beneficiaries. The plan is closed to new entrants. 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

Benefits provided include plans with multipliers ranging from 2.25 to 2.50. Vesting period of 6-10 years. Normal retirement age is 60. Final average compensation is calculated based on a 5 years average.

Membership of the defined benefit plan consisted of the following at the date of the latest actuarial valuation (December 31, 2017):

Inactive employees or beneficiaries currently receiving benefits	54
Inactive employees entitled but not yet receiving benefits	3
Active plan members	2
Total	59

Contributions

The Commission is required to contribute at an actuarially determined amount, which for the current year was $731,250. Actual contributions for the year were $1,208,374 which is $476,854 in excess of the actuarial required contribution. Participating employees are not required to contribute to the Plan. The contribution requirements of the Commission are established and may be amended by the MERS Retirement Board. The contribution requirements of employees are established and may be amended by labor agreements.

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:

Changes in the Net Pension Liability

	Increase (Decrease)		
	Total Pension Liability (a)	**Plan Fiduciary Net Position (b)**	**Net Pension Liability (a)-(b)**
Balance at January 1, 2018	$9,014,963	$7,972,501	$1,042,462
Changes for the Year:			
Service cost	8,166	-	8,166
Interest	684,961	-	684,961
Change in benefits	-	-	-
Differences between expected and actual experience	11,278	-	11,278
Change in assumptions	-	-	-
Contributions : employer	-	1,208,374	(1,208,374)
Contributions: employee	-	-	-
Net investment income	-	(285,143)	285,143
Benefit payments, including refunds	(914,065)	(914,065)	-
Administrative expense	-	(14,787)	14,787
Other changes	8,190	-	8,190
Net changes	(201,470)	(5,621)	(195,849)
Balance at December 31, 2018	$8,813,493	$7,966,880	$ 846,613

Sensitivity of the Net Pension Liability to changes in the discount rate.
The following presents the Net Pension Liability of the employer, calculated using the discount rate of 8.0%, as well as what the employer's Net Pension Liability would be using a discount rate that is 1 percentage point lower (7.0%) or 1% higher (9.0%) than the current rate.

	1% Decrease	Current Discount rate	1 % increase
Total Pension Liability	$9,503,797	$8,813,493	$8,209,098
Fiduciary Net Position	7,966,880	7,966,880	7,966,880
Net Pension Liability	$1,536,917	$ 846,613	$ 242,218

For the year ended December 31, 2018 the employer recognized pension expense of $273,435. The employer reported deferred outflows and inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences in experience	$ -	$ -
Differences in assumptions	-	-
Excess(Deficit) Investment Returns	589,555	-
Contributions subsequent to the measurement date	-	-
Total	$589,555	$ -

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

2017	$195,033
2018	83,867
2019	123,831
2020	186,824
2021	-
Thereafter	-
Total	$589,555

8. OTHER POST-EMPLOYMENT BENEFITS

Defined Benefit Plan – Grand Traverse County (excluding Pavilions)

Plan Description

Grand Traverse County Retiree Health Care Plan is a single employer defined benefit plan sponsored and administered by Grand Traverse County. The plan is reported as an OPEB Trust Fund in the County's financial statements.

The Plan provides of health insurance premiums for retirees based on specified contributions. The plan is closed to new participant. Benefit provisions may be amended by the Plan administrator (subject to bargaining agreements). Separate financial statements are not issued for the Plan.

The long-term expected rate of return on retirement plan investments was determined using a building-block 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%	6.15%
Global Equity	18.5%	1.26%
Real Assets	13.5%	7.22%
Diversifying Strategies	12.5%	5.00%
	100%	

Plan Membership
At December 31, 2018, participants included the following:

Active plan members	203
Retired plan members	35
Total participants	238

Benefits
Retirees have access to employer sponsored Medical, Dental, Vision and Life Insurance coverage subject to varying specified contributions. Members pay a percentage of premiums; additional beneficiaries must pay 100% of additional premiums.

Contributions
The Plan was established and is being funded under the authority of the County and under agreements with the unions representing various classes of employees. The Plan's funding policy is to contribute \$300,000 in 2019 and \$300,000 per year thereafter beginning in 2020. There are no long-term contracts for contributions to the Plan. The Plan has no legally required reserves.

Rate of Return
For the year ended December 31, 2018, the money-weighted rate of return was (.4)%.

Net OPEB Liability of the County

The components of the net OPEB liability of the County at December 31, 2018, were as follows:

Total OPEB liability	$2,542,063
Plan fiduciary net position	537,887
County's net OPEB liability	$2,004,176
Plan fiduciary net position as a percentage of total OPEB liability	21.2%

Actuarial Assumptions

The total OPEB liability was determined at December 31, 2018 using the entry age normal actuarial cost method by an actuarial valuation using the following actuarial assumptions based on 2018 County experience:

Inflation – 2.5%
Salary increases – 2.0%
Investment rate of return – 7.75% (including 2.5% inflation)
20-year Aa Municipal bond rate – 3.15%
Remaining amortization period of 13 year
Healthcare cost trend – 8% in 2018 graded to 6% in 2022
Asset value - market
Mortality rates – based on SOA RPH-2014 at 2006 projected with MP-2017, annuitant, non-annuitant (sex-distinct) Mortality Table

Discount Rate

The discount rate used to measure the total OPEB liability was 7.75 percent. The projection of cash flows used to determine the discount rate assumed that County contributions will be made at the current contribution rates. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make projected future benefit payments of current plan members. For projected benefits that are covered by projected assets, the long-term expected rate was used to discount the projected benefits. From the year that the benefit payments were not projected to be covered by the projected assets (the "depletion date"), projected benefits were discounted at a discount rate reflecting a 20-year AA/Aa tax-exempt municipal bond yield. A single equivalent discount rate that yields the same present value of benefits is calculated. This discount rate is used to determine the total OPEB liability. As of December 31, 2017, the discount rate used to value OPEB liabilities was 6.0%

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

The following presents the net OPEB liability of the County, calculated using the discount rate of 6% percent, as well as what the County's net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5 percent) or 1-percentage point higher (7 percent) than the current rate:

	One percent decrease (5%)	**Current discount rate (6%)**	**One percent increase (7%)**
Total OPEB liability	$2,814,683	$2,542,063	$2,309,686
Fiduciary net position	537,887	537,887	537,887
Net OPEB liability	$2,276,796	$2,004,176	$1,771,799

Sensitivity of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rate

The following presents the net OPEB liability of the County, calculated using the healthcare trend rate of 8% in 2018 graded to 6% in 2022, as well as what the County's net OPEB liability would be if it were calculated using a healthcare trend rate that is 1-percentage-point lower or 1-percentage point higher than the current rate:

	One Percent Decrease (-1%)	Current Healthcare Cost Trend Rate	One Percent Increase (+1%)
Total OPEB liability	$2,273,036	$2,542,063	$2,868,644
Fiduciary net position	537,887	537,887	537,887
Net OPEB liability	$1,735,149	$2,004,176	$2,330,757

Changes in the Net OPEB Liability of the County

The components of the change in the net OPEB liability of the County were as follows:

	Increase (Decrease)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a)-(b)
Balance at December 31, 2017	$2,771,988	$256,132	$2,515,856
Changes for the Year:			
Service Costs	77,422	-	77,422
Interest	166,460	-	166,460
Benefit Changes	-	-	-
Differences between expected and actual experience	(68,693)	-	(68,693)
Change in actuarial assumptions	(330,052)	-	(330,052)
Contributions		375,062	(375,062)
Net investment Income	-	(17,508)	17,508
Benefit payments, including refunds	(75,062)	(75,062)	-
Administrative Expenses	-	(737)	737
Net changes	(229,925)	281,755	(511,680)
Balance at December 31, 2018	$2,542,063	$537,887	$2,004,176

Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended December 31, 2018, the County recognized OPEB expense of $(176,623). At December 31, 2018, the County reported pension-related deferred outflows of resources and deferred inflows of resources from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Deferred Outflows (Inflows) of Resources
Difference between expected and actual experience	$ -	$ 134,479	$ (134,479)
Changes of Assumptions	-	4,874,420	(4,874,420)
Investment Earnings (Gains)/Losses	42,949	-	42,949
Total	$42,949	$5,008,899	$(4,965,950)

Amounts reported as OPEB-related deferred outflows of resources and deferred inflows of resources will be recognized in OPEB expense as follows:

Year Ending December 31	Amount
2019	$ (387,874)
2020	(387,874)
2021	(387,873)
2022	(388,622)
2023	(398,798)
Thereafter	(3,014,909)
Total	$(4,965,950)

Defined Benefit Plan – Grand Traverse Pavilions

Plan Description

Grand Travers Pavilions Retiree Health Care Plan is a single employer defined benefit plan sponsored and administered by Grand Traverse County. The plan is reported as an OPEB Trust Fund in the County's financial statements.

The Plan provides of health insurance premiums for retirees based on specified contributions. The plan is closed to new participant. Benefit provisions may be amended by the Plan administrator (subject to bargaining agreements). Separate financial statements are not issued for the Plan.

The long-term expected rate of return on retirement plan investments was determined using a building-block 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%	6.15%
Global Equity	18.5%	1.26%
Real Assets	13.5%	7.22%
Diversifying Strategies	12.5%	5.00%
	100%	

Plan Membership
At December 31, 2018, participants included the following:

Active plan members	34
Retired plan members	289
Total participants	323

Benefits
Retirees have access to employer sponsored Medical, Dental, Vision and Life Insurance coverage subject to varying specified contributions. Members pay a percentage of premiums; additional beneficiaries must pay 100% of additional premiums.

Contributions
The Plan was established and is being funded under the authority of the County and under agreements with the unions representing various classes of employees. The Plan is funded on a pay-as-you-go basis with additional payments to the trust based on Board action. There are no long-term contracts for contributions to the Plan. The Plan has no legally required reserves.

Rate of Return
For the year ended December 31, 2018, the money-weighted rate of return was 0%

Net OPEB Liability of the Pavilions
The components of the net OPEB liability of the Pavilions at December 31, 2018, were as follows:

Total OPEB liability	$1,494,784
Plan fiduciary net position	500,000
County's net OPEB liability	$ 994,784
Plan fiduciary net position as a percentage of total OPEB liability	33.4%

Actuarial Assumptions
The total OPEB liability was determined at December 31, 2018 using the entry age normal actuarial cost method by an actuarial valuation using the following actuarial assumptions based on 2018 County experience:

Inflation – 2.5%
Salary increases – 2.0%
Investment rate of return – 7.75% (including 2.5% inflation)
20-year Aa Municipal bond rate – 3.15%
Remaining amortization period of 13 year
Healthcare cost trend – not applicable
Asset value - market
Mortality rates – based on SOA RPH-2014 at 2006 projected with MP-2017, annuitant, non-annuitant (sex-distinct) Mortality Table

Discount rate. The discount rate used to measure the total OPEB liability is 7.75%. The projection of cash flows used to determine the discount rate assumed that County contributions will be made at the current contribution rates. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make projected future benefit payments of current plan members. For projected benefits that are covered by projected assets, the long-term expected rate was used to discount the projected benefits. From the year that the benefit payments were not projected to be covered by the projected assets (the "depletion date"), projected benefits were discounted at a discount rate reflecting a 20-year AA/Aa tax-exempt municipal bond yield. A single equivalent discount rate that yields the same present value of benefits is calculated. This discount rate is used to determine the total OPEB liability. As of December 31, 2016, the discount rate used to value OPEB liabilities was 3.0%

Changes in the Net OPEB Liability

	Increase (Decrease)		
	Total OPEB Liability (a)	**Plan Fiduciary Net Position (b)**	**Net OPEB Liability (a)-(b)**
Balance at January 1, 2018	$6,967,651	$ -	$6,967,651
Changes for the Year:			
Service cost	231,153	-	231,153
Interest	213,488	-	213,488
Change in benefits	(4,383,381)	-	(4,383,381)
Differences between expected and actual experience	-	-	-
Change in assumptions	(1,451,552)	-	(1,451,552)
Contributions: employer	-	582,575	(582,575)
Contributions: employee	-	-	-
Net investment Income	-	-	-
Benefit payments, including refunds	(82,575)	(82,575)	-
Administrative expense	-	-	-
Other changes	-	-	-
Net changes	(5,472,867)	500,000	(5,972,867)
Balance at December 31, 2018	**$1,494,784**	**$500,000**	**$994,784**

Sensitivity of the Net OPEB Liability to changes in the discount rate.
The following presents the net OPEB liability of the employer, calculated using the discount rate of 3%, as well as what the employer's net OPEB liability would be using a discount rate that is 1 percentage point lower (2%) or 1% higher (4%) than the current rate.

	1% Decrease	Current Discount rate	1 % increase
Total OPEB liability	$1,668,687	$1,494,784	$1,347,811
Plan Fiduciary Net Position	500,000	500,000	500,000
Net OPEB Liability	**1,168,687**	**994,784**	**847,811**

Sensitivity of the Net OPEB Liability to changes in the healthcare cost trend rates.
The following presents the net OPEB liability of the employer, calculated using the healthcare cost trend rate, as well as what the employer's net OPEB liability would be using a healthcare cost trend rate that is 1 percentage point lower or 1% higher than the current rate. Plan benefits are fixed and not subject to healthcare trend rates.

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended December 31, 2018 the employer recognized OPEB expense of $(4,061,027). At December 31, 2018, the County reported pension-related deferred outflows of resources and deferred inflows of resources from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Deferred Outflows (Inflows) of Resources
Difference between expected and actual experience	$ -	$ -	$ -
Changes of Assumptions	-	1,329,265	(1,329,265)
Investment Earnings (Gains)/Losses	-	-	-
Total	$ -	$1,329,265	$(1,329,265)

Amounts reported as OPEB-related deferred outflows of resources and deferred inflows of resources will be recognized in OPEB expense as follows:

Year Ending December 31	**Amount**
2019	$ (122,287)
2020	(122,287)
2021	(122,287)
2022	(122,287)
2023	(122,287)
Thereafter	(717,830)
Total	**$(1,329,265)**

Defined Benefit Plan – Road Commission

Plan Description

The Grand Traverse County Road Commission (the Commission) administers a single-employer defined benefit healthcare plans. The plan provides healthcare benefits to eligible retirees, in accordance with the Commission's policy and employment agreements. The Retiree Health Plan does not issue a publicly available financial report. The actuarial valuation was prepared using the alternative method as provided for in Governmental Accounting Standards Board Statement No. 75.

Benefits Provided

Only employees retiring before May 1, 2016 are eligible for the following retiree medical coverage stipend:

- Early retirees – eligible for $500 monthly stipend until age 65 (no benefits provided subsequent to age 65)
- Past retirees – eligible for $112/224 monthly stipend until death (retiree and spouse received $112 each)

Membership of the Plan consisted of the following at the date of the latest valuation (December 31, 2018):

Early retirees	
$500 monthly stipend – retiree	7
Current retirees	
$122 monthly stipend – retiree	45
$122 monthly stipend – retiree spouse	29
Total	81

Contributions

The Commission has no obligation to make contributions in advance of when the stipend is paid (in other words, the Plan may be financed on a "pay-as-you-go" basis). Participants do not make contributions to the Plan. There are no long-term contracts for contributions to the Plan. The Plan has no legally required reserves.

Net OPEB Liability

The employer's net OPEB liability was measured as of December 31, 2018, and the total OPEB liability used to calculate the net OPEB liability was determined by an annual valuation as of that date.

The total OPEB liability in the December 31, 2018 annual valuation was determined using the following assumptions, applied to all periods included in the measurement:

Inflation: Not applicable due to a fixed stipend not expected to change over time

Salary increases: Not applicable due to closed plan status with no active participants
Investment rate of return: 3% (unfunded status is consistent with Michigan Department of Treasury requirements and generally accepted accounting principles (GAAP)

Healthcare cost trend rates: Not applicable due to a fixed stipend not expected to change over time

Mortality rates were based on the 2014 life tables for males or females, as appropriate, from the Centers for Disease Control.

The assumptions used in valuation were based on the results of the most recent actuarial experience study and State of Michigan requirements.

Discount rate. The discount rate used to measure the total OPEB liability is 3% (20 year AA/Aa tax exempt municipal bond yield). Because the plan does not have a reasonably funded OPEB trust, there are not assets projected to be sufficient to make projected future benefit payments of current plan members. A discount rate is used of determine the Total OPEB Liability. December 31, 2018 is the first year of required compliance with GASB 75, so there is no required discount rate change to disclose.

Changes in the Net OPEB Liability

	Increase (Decrease)		
	Total OPEB Liability (a)	**Plan Fiduciary Net Position (b)**	**Net OPEB Liability (a)-(b)**
Balance at January 1, 2018	$1,155,464	$107,826	$1,047,638
Changes for the Year:			
Service cost	34,664	-	34,664
Interest	-	-	-
Change in benefits	-	-	-
Differences between expected and actual experience	28,002	-	28,002
Change in assumptions	-	-	-
Contributions: employer	-	-	-
Contributions: employee	-	-	-
Net investment Income	-	1,106	(1,106)
Benefit payments, including refunds	(143,172)	(106,304)	(36,868)
Administrative expense	-	-	-
Other changes	-	-	-
Net changes	(80,506)	(105,198)	24,692
Balance at December 31, 2018	$1,074,958	$2,628	$1,072,330

Sensitivity of the Net OPEB Liability to changes in the discount rate.
The following presents the net OPEB liability of the employer, calculated using the discount rate of 3%, as well as what the employer's net OPEB liability would be using a discount rate that is 1 percentage point lower (2%) or 1% higher (4%) than the current rate.

	1% Decrease	**Current Discount rate**	**1 % increase**
Total OPEB liability	$1,146,908	$1,074,958	$1,010,089
Plan Fiduciary Net Position	2,628	2,628	2,628
Net OPEB Liability	$1,144,280	$1,072,330	$1,007,461

Sensitivity of the Net OPEB Liability to changes in the healthcare cost trend rates.
The following presents the net OPEB liability of the employer, calculated using the healthcare cost trend rate, as well as what the employer's net OPEB liability would be using a healthcare cost trend rate that is 1 percentage point lower or 1% higher than the current rate.

	1% Decrease	**Current healthcare cost trend rate**	**1 % increase**
Total OPEB liability	$1,074,958	$1,074,958	$1,074,958
Plan Fiduciary Net Position	2,628	2,628	2,628
Net OPEB Liability	$1,072,330	$1,072,330	$1,072,330

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended December 31, 2018 the employer recognized OPEB expense of $61,560

Financial statements

Financial statements for the individual OPEB plans are as follows:

Combining Statement of Plan Net Position

	County OPEB Trust	**Pavilions OPEB Trust**	**Total**
Assets			
Investments			
MERS Total Market Portfolio	$537,888	$500,000	$1,037,888
Net Position			
Restricted for OPEB benefits	$537,888	$500,000	$1,037,888

Combining Statement of Changes in Plan Net Position

	County OPEB Trust	Pavilions OPEB Trust	Total
Additions			
Contributions			
Employer	$300,000	$500,000	$ 800,000
Investment income			
Net change in fair value of securities	(18,244)	-	(18,244)
Change in net position	281,756	500,000	781,756
Net position beginning of year	256,132	-	256,132
Net Position end of year	$537,888	$500,000	$1,037,888

Defined Contribution OPEB Plan – Road Commission

The Road Commission administers a single-employer defined contribution Retirement Health Savings account (the Retiree Health Savings Plan). The Commission contributes $80 monthly to a healthcare savings plan (HCSP) for all fulltime employees. In addition, the commission provided additional one-time contributions during 2017. The Commission plan contribution requirements were established and may be amended under the authority of the Board of County Road Commissioners. The Plan has no vesting period. During the year the commission contributed $36,720 and employees contributed $37,135 to the plan.

9. LONG-TERM DEBT

The following is a summary of the debt transactions for the year ended December 31, 2018:

	Balance January 1, 2018	**Additions**	**Deletions**	**Balance December 31, 2018**	**Due Within One Year**
Governmental Activities					
$6,170,000 2012 County Building Authority Hall of Justice Refunding Bonds; due in annual installments of $420,000 to $560,000 through May 2025; interest rate of 2.000% to 3.125%	$ 4,070,000	$ -	$460,000	$3,610,000	$480,000
$5,000,000 2012 County Building Authority Health Department Development Bonds; due in annual installments of $150,000 to $310,000 through December 2036; interest rate of 2.0% to 4.0%	4,135,000	-	155,000	3,980,000	160,000
$317,341 2018 information technology installment purchase; due in annual installments of $69,080 through October 2022; including interest at 4.24%	-	317,341	-	317,341	126,492
$353,576 2018 information technology installment purchase; due in annual installments of $76,620 through June 2022; including interest at 4%	-	353,575	76,620	276,955	65,047
$3,500,000 2017 County Building Authority Pavilion Bonds; due in annual installments of $115,000 to $235,000 through November 2037; interest rate of 3.0% to 3.65%	3,500,000	-	115,000	3,385,000	135,000
Total	11,705,000	670,916	806,620	11,569,296	966,539
Bond discounts	(37,044)	-	(1,852)	(35,192)	-
Accrued compensated absences	1,460,655	175,386	117,974	1,518,067	-
Total Governmental Activities	**$13,128,611**	**$846,302**	**$922,742**	**$13,052,171**	**$966,539**

GRAND TRAVERSE COUNTY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2018

	Balance January 1, 2018	Additions	Deletions	Balance December 31, 2018	Due Within One Year
Business-type Activities					
$3,745,000 2017 County Building Authority Pavilions Refunding Bonds; due in annual installments of $35,000 to $270,000 through May 2031; interest rate of 2.000% to 3.125%	$3,210,000	$ -	$225,000	$2,985,000	$225,000
Total	3,210,000	-	225,000	2,985,000	225,000
Accrued compensated absences	673,246	288,002	211,354	749,894	-
Deferred charge	84,595	-	6,507	78,088	-
Total Business-type Activities	**$3,967,841**	**$288,002**	**$442,861**	**$3,812,982**	**$225,000**
Component Unit – Road Commission					
$945,000 2015 Michigan Transportation Fund Series Bond; due in variable annual installments through September 2030; interest rate of .65% to 3.50%	$ 865,000	$ -	$ 55,000	$ 810,000	$ 55,000
$3,600,000 2018 Michigan Transportation Fund Series Bond; due in variable annual installments through June 2023; interest rate of 2.25% to 3.00%	-	3,600,000	-	3,600,000	675,000
$1,659,000 2013 Fifth Third August Equipment Lease; due in variable monthly installments through August 2018; interest rate of 1.53%	228,597	-	228,597	-	-
Total	1,093,597	3,600,000	283,597	4,410,000	730,000
Bond premium	-	71,542	11,311	60,231	-
Accrued compensated absences	103,540	52,481	103,540	52,481	-
Total Component Unit – Road Commission	**$1,197,137**	**$3,724,023**	**$398,448**	**$4,522,712**	**$730,000**

	Balance January 1, 2018	Additions	Deletions	Balance December 31, 2018	Due Within One Year
Component Unit – Brownfield Redevelopment Authority					
$886,591 2006 MI Environmental Quality Redemption Loan; due in annual installments of $45,523 to $49,275 through August 2021; interest rate of 2.0%	$ 188,956	$ -	$ 45,845	$ 143,111	$ 46,762
$1,000,000 2009 MI Environmental Quality Redemption Loan; due in annual installments of $83,822 to $98,210 through June 2027; interest rate of 2.0%	648,328	-	87,208	561,120	88,952
$863,395 2012 MI Environmental Quality Redemption Loan; due in annual installments of $72,779 to $84,463 through August 2027; interest rate of 1.5%	583,395	-	54,509	528,886	55,327
$1,397,424 2013 MI Environmental Quality Redemption Loan; due in annual installments of $117,794 to $134,685 through May 2027; interest rate of 1.5% (Paid in full in 2018)	1,397,424	-	1,397,424	-	-
$600,000 2013 MI Environmental Quality Redemption Loan; due in annual installments of $50,576 to $57,828 through August 2028; interest rate of 1.5%	600,000	-	58,696	541,304	50,576
$700,000 2016 MI Environmental Quality Redemption Loan; due in annual installments of $3,083 to $3,577 through September 2031 plus interest at 1.5%. ($36,569 drawn through 2018)	-	36,569	-	36,569	-
$420,000 2017 MI Land Bank Fast Track Authority Brownfield Cleanup Loan; due in annual installments of $13,188 to $14,851 through January 2025 plus interest at of 2% ($98,040 drawn and project completed)	-	98,040	-	98,040	13,188

Component Unit – Brownfield Redevelopment Authority	Balance January 1, 2018	Additions	Deletions	Balance December 31, 2018	Due Within One Year
$163,796 2014 MI Environmental Quality Redemption Loan; due in annual installments of $13,807 to $15,787 through September 2029; interest rate of 1.5%	$ 117,500	$ -	$ -	$ 117,500	$ 11,495
Total Component Unit – Brownfield Redevelopment Authority	**$3,535,603**	**$134,609**	**$1,643,682**	**$2,026,530**	**$266,300**

Component Unit – Department of Public Works	Balance January 1, 2018	Additions	Deletions	Balance December 31, 2018	Due Within One Year
$4,010,000 2017 Blair Water System Improvement Refunding Bonds; due in annual installments of $380,000 to $210,000 through November 2032; interest rate of 2.5% to 3%	$4,010,000	$ -	$380,000	$3,630,000	$ 385,000
$2,725,000 2015 Blair Sewer System Improvement Refunding Bonds; due in annual installments of $255,000 to $290,000 through November 2025; interest rate of 1.0% to 2.1%	2,195,000	-	255,000	1,940,000	270,000
$2,895,000 2012 East Bay and Peninsula Sewer/Water Refunding Bonds; due in annual installments of $255,000 to $290,000 through November 2023; interest rate of 1.25% to 2.20%	1,605,000	-	260,000	1,345,000	270,000
$21,470,000 2011 Traverse City Wastewater Treatment Plan Upgrade Refunding Bonds; due in annual installments of $1,830,000 to $2,225,000 through May 2022; interest rate of 3.0% to 4.0%	10,360,000	-	1,910,000	8,450,000	2,000,000

GRAND TRAVERSE COUNTY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2018

	Balance January 1, 2018	Additions	Deletions	Balance December 31, 2018	Due Within One Year
Component Unit – Department of Public Works					
$5,000,000 2016 East Bay Township Water System Improvements, Series 2016 Refunding Bonds; due in annual installments of $200,000 to $330,000 through November 35; interest rate of 2.0% to 3.0%	$ 4,600,000	$ -	$ 205,000	$ 4,395,000	$ 210,000
$1,300,000 2004 Septage Treatment Facility Refunding Bonds; due in annual installments of $75,000 through November 2024; interest rate of 3.05% to 5.00%	525,000	-	75,000	450,000	75,000
$900,000 2018 Blair Water System Bonds; due in annual installments of $30,000 to $60,000 through October 2038; interest rate of 3.5% to 3.75%	$ -	$ 900,000	$ -	$ 900,000	$30,000
$2,381,231 2013 Septage Treatment Facility Note Payable; due in annual installments of $150,000 through November 2032; interest rate of 2.0%	1,887,000	-	110,000	1,777,000	115,000
Total	25,182,000	900,000	3,195,000	22,887,000	3,355,000
Bond discounts	(5,687)	-	(812)	(4,875)	-
Accrued compensated absences	58,968	638	-	59,606	-
Total Component Unit – Department of Public Works	**$25,235,281**	**$900,638**	**$3,194,188**	**$22,941,731**	**$3,355,000**

The annual requirements to amortize all debt outstanding (excluding accrued employee benefits) as of December 31, 2018 are as follows:

	Governmental Activities		Business-type Activities		Component Units	
Year Ending December 31	**Principal**	**Interest**	**Principal**	**Interest**	**Principal**	**Interest**
2018	$ 966,539	367,055	$ 225,000	69,525	$ 4,351,300	$ 808,480
2019	913,762	338,942	230,000	64,975	4,459,276	671,162
2020	949,177	311,162	230,000	60,375	4,552,652	527,763
2021	969,818	282,024	230,000	55,775	4,592,419	381,464
2022	850,000	251,360	230,000	51,175	2,376,446	277,635
2023-2027	2,950,000	924,638	1,150,000	177,325	4,799,695	906,382
2028-2032	2,200,000	576,453	690,000	31,597	3,261,742	401,956
2033-2037	1,770,000	153,348	-	-	930,000	61,316
Total	**$11,569,296**	**$3,204,982**	**$2,985,000**	**$510,747**	**$29,323,530**	**$4,036,158**

The County has pledged its full faith and credit for the repayment of Building Authority Bonds. The County has pledged state revenue sharing payments for the repayment of Brownfield Redevelopment Authority loans. The County and participating municipalities have pledged their full faith and credit for the repayment of Department of Public Works bonds.

PACE (a discretely presented component unit) has entered into a lease agreement with the County Building Authority (a blended component unit) for the lease of facilities over multiple future years. PACE reflects the leased facilities as a right-to-use lease capital asset with a net book value of $2,895,089 at year end. Pace also reflected the following lease liability:

	Balance January 1, 2018	Additions	Deletions	Balance December 31, 2018	Due Within One Year
$3,500,000 lease due in annual installments of from $115,000 to $235,000 through November 2037; plus interest ranging from 3.0% to 3.65%	$ -	$3,005,630	$115,000	$2,890,630	$135,000

The principal balance of the following future minimum lease payments are reflected as a long-term liability of PACE and as a long-term receivable and deferred inflow of the Building Authority PACE Debt fund.

Year Ending December 31	Principal	Interest
2018	$ 135,000	$ 108,442
2019	140,000	104,392
2020	145,000	100,192
2021	145,000	95,842
2022	150,000	89,242
2023-2027	825,000	386,960
2028-2032	960,000	253,559
2033-2037	390,630	81,348
Total	$2,890,630	$1,219,977

10. SHORT-TERM DEBT

The following is a summary of the short-term debt transactions for the year ended December 31, 2018:

	Balance January 1, 2018	Additions	Deletions	Balance December 31, 2018
Component Unit – Drain Commission				
$475,000 2018 Cass Road Drain Note; due December 21, 2018 plus interest at 1.32% amended to be due December 21, 2019 plus interest at %1.95%	$475,000	$ -	$ -	$475,000

11. DEFICIT FUND EQUITY

The Building Authority reported deficit unassigned fund balance of $490,000 in the LaFranier Department of Public Works nonmajor governmental debt service fund. This was the result of the fund making a lump sum payment (advance from other funds) in a prior year in order to call the related bonds early which is reduced ratably over the course of the related building rental agreement.

The Motor Pool internal service fund reported an unassigned deficit net position of $2,099,366. Overall, the total net position for this fund amounted to $465,914.

The Drain Commission component unit reported a deficit unassigned fund balance of $33,621, $1,524, $27,856 and $603,990 in the Drain Revolving, Silver Lake Lake Level Special Assessment, Old Mission Drain Special Assessment and Cass Road Drain Special Assessment capital projects funds respectively. The Drain Commission overall reported a deficit restricted net position of $94,066.

12. TAX ABATEMENTS

Certain local units of government entered into property tax abatement agreements with local businesses under the Plant Rehabilitation and Industrial Development Districts Act, (known as the Industrial Facilities Exemption), PA 198 of 1974, as amended, provides a tax incentive to manufacturers to enable renovation and expansion of aging facilities, assist in the building of new facilities, and to promote the establishment of high tech facilities. An Industrial Facilities Exemption (IFE) certificate entitles the facility to exemption from ad valorem real and/or personal property taxes for a term of 1-12 years as determined by the local unit of government. The agreements entered into by the local units of government include claw back provisions should the recipient of the tax abatement fail to fully meet its commitments, such as employment levels and timelines for relocation. The IFT is computed at half the local property tax millage rate. This amounts to a reduction in property taxes of approximately 50%. For the year ended December 31, 2018, the County’s property tax revenues were reduced by approximately $55,000 as a result of Industrial Facilities Tax exemptions.

Certain local units of government entered into property tax abatements through the Payments-in-Lieu-of-Tax (PILOT) program related to housing. For the year ended December 31, 2018, the County’s property tax revenues were reduced by approximately $160,000 as a result of this program.

13. RISK MANAGEMENT

Primary Government

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters for which the government carries commercial insurance and participates in the Michigan Municipal Risk Management Authority (the Authority). The County is covered for general and auto liability, motor vehicle physical damage and property coverage through the Authority. 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. The County’s risk retention on general liability and auto liability is $75,000. The limits on auto physical damage are $15,000 per unit and $30,000 per occurrence. The retention limits for property coverage are subject to a $1,000 deductible to be paid by the member. 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. The claims liabilities reported at year are based on the requirements of GASB Statement No.10, which requires that a liability for claims be reported if it is probable that a liability has been incurred at the date of the financial statements and the amount of loss can be reasonably estimated.

The change in claims liability for the years ended December 31, 2017 and 2018 are as follows:

Year	Beginning of Year Liability	Current Year Claims and Changes in Estimates	Claims Payments	End of Year Liability
2017	$ 16,000	$174,983	$ 5,900	$185,083
2018	185,083	(13,894)	74,547	96,642

The County reports the activity and its share of the reinsurance fund in the County Insurance internal service fund. The County has had no settled claims resulting from these risks that exceeded their coverage in any of the past three fiscal years. There have been no reductions in insurance coverage from the prior fiscal year.

The County has established a self-insurance program for workers' compensation, which is accounted for in the Fringe Benefits internal service fund. This program is administered by a third-party administrator that provides claims reviews and processing. A specific excess workers' compensation reinsurance policy indemnifies the County up to $5,000,000 for each loss in excess of the first $400,000 for all employees except for police officers and drivers who have a $500,000 retention amount. All applicable funds are charged premiums based on payroll. Settled claims have not exceeded insurance coverage in the history of the self-insurance program. There have been no significant reductions in insurance coverage from the prior fiscal year. The claims liabilities reported at year are based on the requirements of GASB Statement No.10, which requires that a liability for claims be reported if it is probable that a liability has been incurred at the date of the financial statements and the amount of loss can be reasonably estimated.

The changes in the claims liability for the years ended December 31, 2018 and 2017 are as follows:

Year	Beginning of Year Liability	Current Year Claims and Changes in Estimates	Claim Payments	End of Year Liability
2017	$87,815	$ 43,581	$ 43,581	$ 87,815
2018	87,815	134,080	119,707	102,188

Road Commission

The Road Commission is exposed to various risks related to property loss, torts, error and omissions, and employee injuries (workers' compensation), as well as medical benefits provided to employees. The Road Commission mitigates risk by carrying workers' compensation insurance through the County Road Association Self-Insurance Fund. The Road Commission is also a member of the Michigan County Road Commission Self-Insurance Pool (MCRCSIP). The insurance coverage provided by MCRCSIP includes, but is not limited to, general liability, auto, property insurance, stop loss protection, errors and omissions, trunk line liability and an umbrella policy. The amount the Road Commission pays annually is determined by the Administrator of MCRCSIP and is based on miles of roads, population and prior claim history. In addition to premiums paid, the Road Commission is responsible for the first $1,000 of legal expense incurred per occasion. All other risk is transferred to MCRCSIP.

14. OPERATING AGREEMENTS

Governmental Center

In June 1978, the County entered into an agreement with the City of Traverse City for the joint ownership and operation of the Government Center. Under the terms of the agreement, the City of Traverse City owns 26.39% of the property and the County owns the remaining 73.61%. The County's share of the original building cost was approximately $2,900,000. Under the terms of a separate agreement, the City of Traverse City reimburses the County for its' pro rata share of operation and maintenance costs.

15. JOINT VENTURES/RELATED ORGANIZATIONS

Northwestern Regional Airport Commission

The Northwestern Regional Airport Commission (NRAC) consists of representatives from Grand Traverse and Leelanau counties. The NRAC operates and maintains the Cherry Capital Airport in Traverse City, Michigan. By resolution adopted in 1990, Grand Traverse County was granted representation by five members and Leelanau County two members on the NRAC Board. At the same time, Antrim, Benzie and Kalkaska counties were granted the opportunity to join the NRAC with two representatives from Antrim County and one member each from Benzie and Kalkaska counties. As of December 31, 2016, Antrim, Benzie and Kalkaska counties had not joined the NRAC. Separate financial statements for NRAC are available at 144 W. S. Airport Rd. Traverse City, MI 49686.

Financial information as of December 31, 2017 (the most recent audited financial statements) is as follows:

Assets	$66,991,984
Deferred outflows of resources	332,321
Liabilities	3,333,529
Deferred inflows of resources	153,501
Change in net position	4,701,466

Northern Lakes Community Mental Health

Northern Lakes Community Mental Health (NLCMH) was created by joint action of the Boards of Commissioners for the following counties in the State of Michigan: Crawford, Grand Traverse, Leelanau, Missaukee, Roscommon and Wexford. NLCMH operates under the provisions of Act 258 – Public Act of 1974 (the Michigan Mental Health Code), as amended. NLCMH arranges for or provides support and services for persons with developmental disabilities, adults with severe mental illness, children with serious emotional disturbance, and individuals with addictive disorder and substance abuse. The support and services are made available to residents of Crawford, Grand Traverse, Leelanau, Missaukee, Roscommon and Wexford counties who meet eligibility and other criteria. As the community mental health services provider for the previously mentioned counties, NLCMH also serves to represent community members, assure local access, organize and integrate the provision of services, coordinate care, implement public policy, ensure interagency collaboration and preserve public interest. The County contribution to NLCMH for the year was $682,200. Separate financial statements for NLCMH are available at 105 Hall St. Traverse City, MI 49684.

Financial information as of September 30, 2018 (the most recent audited financial statements) is as follows:

Assets	$23,766,877
Deferred outflows of resources	1,512,825
Liabilities	11,950,836
Deferring inflows of resources	1,205,970
Change in net position	1,646,080

16. FUND BALANCES/NET POSITION

Fund balances of governmental funds consisted of the following balances at year end:

	General Fund	Health Fund	Commission on Aging	Nonmajor Governmental	Total Governmental
Nonspendable					
Prepaid items	$ 9,644	$ 34,094	$ 210	$ 15,627	$ 59,575
Inventories	-	42,893	-	72,631	115,524
Advances to Other Funds	832,349	-	-	-	832,349
Advances to Component Units	2,169,960	-	-	-	2,169,960
Long-term receivable	-	-	-	1,624,374	1,624,374
Total Nonspendable	$3,011,953	$ 76,987	$ 210	$1,712,632	$4,801,782
Restricted					
Commission on Aging	$ -	$ -	$1,946,634	$ -	$1,946,634
Local Crime Victims' Rights	-	-	-	26,931	26,931
Veterans Millage	-	-	-	331,501	331,501
Register of Deeds Automation	-	-	-	275,795	275,795
MIDC	-	-	-	217,603	217,603
County Law Library	-	-	-	35,710	35,710
Federal Equitable Sharing	-	-	-	8,373	8,373
Concealed Pistol Licensing	-	-	-	84,216	84,216
Criminal Justice Training Act	-	-	-	19,720	19,720
Housing Trust	-	-	-	292,346	292,346
CDBG Housing Grant	-	-	-	185,013	185,013
EDC Revolving Loan	-	-	-	239,845	239,845
TNT Forfeiture	-	-	-	219,155	219,155
TNT Grant	-	-	-	7,863	7,863
Animal Control	-	-	-	45,151	45,151
Senior Center	-	-	-	652,077	652,077
Building Authority – Pavilion	-	-	-	494,370	494,370
Total Restricted	$ -	$ -	$1,946,634	$3,135,669	$5,082,303
Committed					
Health Fund	$ -	$2,016,976	$ -	$ -	$ 2,016,976
13th District Court	-	-	-	744	744
86th District Court	-	-	-	251	251
County Special Projects	-	-	-	18,323	18,323
Parks and Recreation	-	-	-	97,707	97,707
Maple Bay Development	-	-	-	11,633	11,633
Friend of the Court	-	-	-	1,379,177	1,379,177
Gypsy Moth Suppression	-	-	-	626	626
Corrections P.A. 511	-	-	-	334,938	334,938
Corrections Officers Training	-	-	-	59,500	59,500
Mitchell Creek Water Shed	-	-	-	8,155	8,155
Next Michigan	-	-	-	25,712	25,712
Capital Improvements	-	-	-	446,080	446,080
Capital Projects	-	-	-	1,125,922	1,125,922
Total Committed	-	$2,016,976	$ -	$3,508,768	$5,525,744
Unassigned	$11,088,302	$ -	$ -	$(490,000)	$10,598,302

Net position of governmental activities was restricted for the following purposes at year end:

Commission on Aging	$1,946,844
Local Crime Victims' Rights	26,931
Central Dispatch/911	341
Veterans Millage	331,826
Register of Deeds Automation	275,795
MIDC	217,603
County Law Library	35,710
Federal Equitable Sharing	8,373
Concealed Pistol Licensing	84,216
Criminal Justice Training Act	19,720
Housing Trust	292,346
CDBG Housing Grant	1,809,387
EDC Revolving Loan	239,845
TNT Forfeiture	291,955
TNT Grant	7,863
Animal Control	54,465
Senior Center	653,343
Total	$6,296,563

17. CONDUIT DEBT

At year end, the County had outstanding conduit debt for which the County had no responsibility for repayment as follows:

- Loan to Montessori Children's House with a balance of $2,419,059
- Loan to YMCA with a balance of $3,427,612

18. CONTINGENCIES

In the normal course of its operations, the County has become a party in various legal actions, including property tax appeals. Management of the County is of the opinion that the outcome of such actions will not have a material effect on the financial position of the County. Amounts reserved for losses related to legal actions have not been included as a liability in the financial statements.

Under the terms of various Federal and State grants and regulatory requirements, periodic audits are required and certain costs may be questioned as not being appropriate expenditures under the terms of the grants and requirements. Such audits could lead to reimbursement to the grantor or regulatory agencies. However, management believes such disallowances, if any, will not be material to the financial position of the County.

19. SUBSEQUENT EVENT

Subsequent to December 31, 2018 the County

- Issued $6,600,000 of refunding bonds to fund advanced repayment of $6,450,000 of series 2011 wastewater bonds.
- Issued $200,000 notes for the Cass Road Drain Drainage District.

GRAND TRAVERSE COUNTY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2018

20. PRIOR PERIOD ADJUSTMENT

Beginning net position of business type activities and the Pavilions enterprise fund was decreased by $4,926,072 to record the Pavilions net OPEB liability at December 31, 2017 as required by the guidance provided for implementing GASB Statement No. 75.

Beginning net position of business type activities and the Pavilions enterprise fund was decreased by $2,318,914 to properly record the Pavilions deferred outflows and inflows related to pensions at December 31, 2017.

REQUIRED SUPPLEMENTARY INFORMATION

GRAND TRAVERSE COUNTY

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2018

	Budget Amounts Original	Budget Amounts Final	Actual Amount	Variance Positive (Negative)
Revenues				
Property taxes	$ 24,441,987	$ 24,563,883	$ 24,757,148	$ 193,265
Intergovernmental revenues				
Federal	4,400	205,668	168,135	(37,533)
State	3,633,054	3,608,939	3,690,693	81,754
Local	1,602,484	1,621,922	1,582,679	(39,243)
Licenses and permits	7,000	50,587	51,632	1,045
Charges for services	4,555,189	4,483,689	4,363,818	(119,871)
Fines and forfeitures	110,100	110,100	100,147	(9,953)
Reimbursements	2,207,281	2,227,344	2,488,229	260,885
Rental	570,407	570,407	569,412	(995)
Interest	133,595	133,595	332,489	198,894
Miscellaneous	-	-	1,231	1,231
Total revenues	37,265,497	37,576,134	38,105,613	529,479
Expenditures				
Current				
Legislative	253,875	274,875	259,137	15,738
Judicial	2,478,557	2,517,029	2,363,200	153,829
General government	9,578,310	9,422,559	8,790,413	632,146
Public safety	14,055,297	13,900,333	13,577,665	322,668
Public works	48,590	136,309	129,379	6,930
Health and welfare	432,874	469,442	449,466	19,976
Capital outlay	12,400	153,564	145,640	7,924
Total expenditures	26,859,903	26,874,111	25,714,900	1,159,211
Revenues over (under) expenditures	10,405,594	10,702,023	12,390,713	1,688,690
Other financing sources (uses)				
Sales of capital assets	9,000	14,000	26,223	12,223
Transfers in	707,176	707,176	707,175	(1)
Transfers out	(11,084,962)	(11,386,391)	(10,950,444)	435,947
Total other financing sources (uses)	(10,368,786)	(10,665,215)	(10,217,046)	448,169
Net changes in fund balance	36,808	36,808	2,173,667	2,136,859
Fund balance, beginning of year	11,926,588	11,926,588	11,926,588	-
Fund balance, end of year	$ 11,963,396	$ 11,963,396	$ 14,100,255	$ 2,136,859

GRAND TRAVERSE COUNTY

HEALTH DEPARTMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2018

	Budget Amounts		Actual	Variance Positive
	Original	Final	Amount	(Negative)
Revenues				
Intergovernmental revenues				
Federal	$ 1,286,602	$ 1,431,169	$ 1,387,646	$ (43,523)
State	1,842,579	1,991,579	2,290,971	299,392
Local	296,510	305,845	269,854	(35,991)
Licenses and permits	428,000	458,750	404,782	(53,968)
Charges for services	391,863	378,791	367,418	(11,373)
Reimbursements	708,722	739,622	718,136	(21,486)
Interest	1,300	1,300	3,328	2,028
Miscellaneous	100	100	2,432	2,332
Total revenues	4,955,676	5,307,156	5,444,567	137,411
Expenditures				
Current				
Health and welfare	6,594,831	6,902,845	6,565,653	337,192
Capital outlay	23,350	51,816	51,806	10
Total expenditures	6,618,181	6,954,661	6,617,459	337,202
Revenues over (under) expenditures	(1,662,505)	(1,647,505)	(1,172,892)	474,613
Other financing sources (uses)				
Transfers in	1,329,000	1,314,000	1,314,000	-
Net changes in fund balance	(333,505)	(333,505)	141,108	474,613
Fund balance, beginning of year	1,952,855	1,952,855	1,952,855	-
Fund balance, end of year	$ 1,619,350	$ 1,619,350	$ 2,093,963	$ 474,613

GRAND TRAVERSE COUNTY

COMMISSION ON AGING FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2018

	Budget Amounts		Actual	Variance Positive
	Original	Final	Amount	(Negative)
Revenues				
Property taxes	$ 2,421,356	$ 2,421,356	$ 2,374,643	$ (46,713)
Intergovernmental revenues				
Local	22,750	14,250	14,344	94
Charges for services	230,450	230,450	282,758	52,308
Reimbursements	-	-	49,476	49,476
Interest	8,000	8,000	43,502	35,502
Miscellaneous	12,700	12,700	48,970	36,270
Total revenues	2,695,256	2,686,756	2,813,693	126,937
Expenditures				
Current				
Health and welfare	2,746,190	3,019,642	2,401,119	618,523
Capital outlay	50,000	50,000	41,543	8,457
Total expenditures	2,796,190	3,069,642	2,442,662	626,980
Net changes in fund balance	(100,934)	(382,886)	371,031	753,917
Fund balance, beginning of year	1,575,813	1,575,813	1,575,813	-
Fund balance, end of year	$ 1,474,879	$ 1,192,927	$ 1,946,844	$ 753,917

Note to required supplementary information

Budgets and Budgetary Accounting

The County adopts an annual budget for the general and each special revenue fund following the modified accrual basis of accounting. Unexpended appropriations lapse at year-end.

GRAND TRAVERSE COUNTY

REQUIRED SUPPLEMENTARY INFORMATION

FOR THE YEAR ENDED DECEMBER 31, 2018

GRAND TRAVERSE COUNTY DEFINED BENEFIT PENSION PLAN
SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS

	2015	2016	2017	2018
Total pension liability				
Service costs	$ 548,234	$ 505,704	$ 442,309	$ 375,255
Interest	6,923,107	7,004,145	7,311,954	7,389,442
Benefit changes	-	-	(798,573)	(440,519)
Difference between expected and actual experience	-	947,500	1,099,991	(1,143,899)
Assumption changes	-	4,941,688	-	(53,751)
Benefit payments	(6,270,104)	(6,651,752)	(7,191,264)	(7,201,095)
Other changes	(6,868)	54,865	142,625	305,735
Net change in total pension liability	1,194,369	6,802,150	1,007,042	(768,833)
Total pension liability, beginning of year	86,777,380	87,971,749	94,773,899	95,780,941
Total pension liability, end of year (a)	$ 87,971,749	$ 94,773,899	$ 95,780,941	$ 95,012,108
Plan fiduciary net position				
Contributions - employer	$ 4,479,187	$ 4,782,033	$ 11,014,005	$ 5,899,926
Contributions - member	6,978	5,907	44,784	64,962
Net investment income	(589,551)	4,232,341	5,485,938	(1,950,963)
Benefit payments	(6,270,104)	(6,651,752)	(7,191,294)	(7,201,095)
Administrative expense	(87,177)	(83,603)	(85,820)	(100,706)
Refunds of contributions	-	-	-	-
Transfer	-	-	-	-
Other	-	-	-	-
Net change in plan fiduciary net position	(2,460,667)	2,284,926	9,267,613	(3,287,876)
Plan fiduciary net position, beginning of year	40,610,785	38,150,118	40,435,044	49,702,657
Plan fiduciary net position, end of year (b)	$ 38,150,118	$ 40,435,044	$ 49,702,657	$ 46,414,781
Net pension liability (a-b)	$ 49,821,631	$ 54,338,855	$ 46,078,284	$ 48,597,327
Plan fiduciary net position as a percentage of total pension liability	43.37%	42.66%	51.89%	48.85%
Covered payroll	$ 4,557,937	$ 4,213,993	$ 3,516,849	$ 3,193,341
Net pension liability as a percentage of covered employee payroll	1093.07%	1289.49%	1310.22%	1521.83%

This schedule will be accumulated prospectively until 10 years data is provided.

GRAND TRAVERSE COUNTY

REQUIRED SUPPLEMENTARY INFORMATION

FOR THE YEAR ENDED DECEMBER 31, 2018

GRAND TRAVERSE COUNTY DEFINED BENEFIT PENSION PLAN
SCHEDULE OF EMPLOYER CONTRIBUTIONS

Year Ended December 31	Actuarially Determined Contribution	Actual Contribution	Contribution Excess (Deficiency)	Covered Payroll	Percent of Covered Payroll Contributed
2015	$ 4,479,187	$ 4,479,187	$ -	$ 4,557,937	98.27%
2016	4,782,033	4,782,033	-	4,213,993	113.48%
2017	5,174,005	11,014,005	5,840,000	3,516,849	313.18%
2018	5,720,352	5,899,926	179,574	3,193,341	184.76%

The actuarially determined contribution was based on the amortization of prior service costs. Actual contributions were made to meet funding requirements of the Plan.

Notes to schedule of contributions

Actuarial cost method	Entry-age normal
Amortization method	Level percentage of pay, open
Remaining amortization period	21-24 years
Asset valuation method	5-year smoothed
Inflation	2.50%
Salary increases	3.75% in the long-term
Investment rate of return	7.75%, net of investment expense, including inflation
Retirement age	Experience-based tables of rates that are specific to the type of eligibility condition
Mortality	Rates used were based on the RP-2014 Group Annuity Mortality Table of a 50% male and 50% female blend
Other information	Actuarial assumptions were updated in accordance with an experience study for the period of 2015

This schedule will be accumulated prospectively until 10 years data is provided.

GRAND TRAVERSE COUNTY

REQUIRED SUPPLEMENTARY INFORMATION

FOR THE YEAR ENDED DECEMBER 31, 2018

GRAND TRAVERSE PAVILIONS DEFINED BENEFIT PENSION PLAN
SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS

	2015	2016	2017	2018
Total pension liability				
Service costs	$ 1,277,800	$ 1,365,747	$ 1,348,278	$ 1,317,595
Interest	2,486,886	2,606,420	2,951,871	3,100,887
Benefit changes	-	-	-	-
Difference between expected and actual experience	-	132,036	(669,008)	(840,111)
Assumption changes	-	1,712,954	-	-
Benefit payments	(1,334,411)	(1,381,081)	(1,628,394)	(1,740,398)
Other changes	(14,734)	14,453	(68,705)	(59,476)
Net change in total pension liability	2,415,541	4,450,529	1,934,042	1,778,497
Total pension liability, beginning of year	30,172,373	32,587,914	37,038,443	38,972,485
Total pension liability, end of year (a)	$ 32,587,914	$ 37,038,443	$ 38,972,485	$ 40,750,982
Plan fiduciary net position				
Contributions - employer	$ 1,030,460	$ 1,124,502	$ 1,442,859	$ 1,393,517
Contributions - member	727,311	838,781	691,765	742,149
Net investment income	(368,610)	2,751,075	3,629,624	(1,249,335)
Benefit payments	(1,334,411)	(1,381,081)	(1,628,394)	(1,740,398)
Administrative expense	(52,824)	(54,225)	(57,323)	(60,918)
Refunds of contributions	-	-	-	-
Transfer	-	-	-	-
Other	-	-	-	-
Net change in plan fiduciary net position	1,926	3,279,052	4,078,531	(914,985)
Plan fiduciary net position, beginning of year	23,748,355	23,750,281	27,029,333	31,107,864
Plan fiduciary net position, end of year (b)	$ 23,750,281	$ 27,029,333	$ 31,107,864	$ 30,192,879
Net pension liability (a-b)	$ 8,837,633	$ 10,009,110	$ 7,864,621	$ 10,558,103
Plan fiduciary net position as a percentage of total pension liability	72.88%	72.98%	79.82%	74.09%
Covered payroll	$ 13,864,604	$ 15,117,289	$ 14,936,116	$ 14,775,579
Net pension liability as a percentage of covered employee payroll	63.74%	66.21%	52.66%	71.46%

This schedule will be accumulated prospectively until 10 years data is provided.

GRAND TRAVERSE COUNTY

REQUIRED SUPPLEMENTARY INFORMATION

FOR THE YEAR ENDED DECEMBER 31, 2018

GRAND TRAVERSE PAVILIONS DEFINED BENEFIT PENSION PLAN
SCHEDULE OF EMPLOYER CONTRIBUTIONS

Year Ended December 31	Actuarially Determined Contribution	Actual Contribution	Contribution Excess (Deficiency)	Covered Payroll	Percent of Covered Payroll Contributed
2015	$ 1,030,460	$ 1,030,460	$ -	$ 13,864,604	7.43%
2016	1,124,502	1,124,502	-	15,117,289	7.44%
2017	1,442,859	1,442,859	-	14,936,116	9.66%
2018	1,393,517	1,393,517	-	14,775,579	9.43%

The actuarially determined contribution was based on the amortization of prior service costs. Actual contributions were made to meet funding requirements of the Plan.

Notes to schedule of contributions

Actuarial cost method	Entry-age normal
Amortization method	Level percentage of pay, open
Remaining amortization period	21-24 years
Asset valuation method	5-year smoothed
Inflation	2.50%
Salary increases	3.75% in the long-term
Investment rate of return	7.75%, net of investment expense, including inflation
Retirement age	Experience-based tables of rates that are specific to the type of eligibility condition
Mortality	Rates used were based on the RP-2014 Group Annuity Mortality Table of a 50% male and 50% female blend
Other information	Actuarial assumptions were updated in accordance with an experience study for the period of 2015

This schedule will be accumulated prospectively until 10 years data is provided.

GRAND TRAVERSE COUNTY

REQUIRED SUPPLEMENTARY INFORMATION

FOR THE YEAR ENDED DECEMBER 31, 2018

GRAND TRAVERSE COUNTY ROAD COMMISSION DEFINED BENEFIT PENSION PLAN SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS

	2015	2016	2017	2018
Total pension liability				
Service costs	$ 18,465	$ 8,471	$ 8,085	$ 8,166
Interest	728,316	693,212	717,457	684,961
Benefit changes	-	-	-	-
Difference between expected and actual experience	-	91,234	(207,073)	11,278
Assumption changes	-	430,437	-	-
Benefit payments	(951,391)	(960,311)	(914,379)	(914,065)
Other changes	51,136	17,244	(10,481)	8,190
Net change in total pension liability	(153,474)	280,287	(406,391)	(201,470)
Total pension liability, beginning of year	9,294,541	9,141,067	9,421,354	9,014,963
Total pension liability, end of year (a)	$ 9,141,067	$ 9,421,354	$ 9,014,963	$ 8,813,493
Plan fiduciary net position				
Contributions - employer	$ 618,432	$ 1,454,636	$ 1,447,188	$ 1,208,374
Contributions - member	-	-	-	-
Net investment income	(84,678)	655,362	862,966	(285,143)
Benefit payments	(951,391)	(960,311)	(914,379)	(914,065)
Administrative expense	(12,553)	(12,834)	(13,667)	(14,787)
Refunds of contributions	-	-	-	-
Transfer	-	-	-	-
Other	-	-	-	-
Net change in plan fiduciary net position	(430,190)	1,136,853	1,382,108	(5,621)
Plan fiduciary net position, beginning of year	5,883,730	5,453,540	6,590,393	7,972,501
Plan fiduciary net position, end of year (b)	$ 5,453,540	$ 6,590,393	$ 7,972,501	$ 7,966,880
Net pension liability (a-b)	$ 3,687,527	$ 2,830,961	$ 1,042,462	$ 846,613
Plan fiduciary net position as a percentage of total pension liability	60%	70%	88%	90%
Covered payroll	$ 226,661	$ 93,103	$ 88,257	$ 89,172
Net pension liability as a percentage of covered employee payroll	1627%	3041%	1181%	949%

This schedule will be accumulated prospectively until 10 years data is provided.

GRAND TRAVERSE COUNTY ROAD COMMISSION DEFINED BENEFIT PENSION PLAN SCHEDULE OF EMPLOYER CONTRIBUTIONS

Year Ended December 31	Actuarially Determined Contribution	Actual Contribution	Contribution Excess (Deficiency)	Covered Payroll	Percent of Covered Payroll Contributed
2015	$ 618,432	$ 618,432	$ -	$ 226,661	273%
2016	654,636	1,454,636	800,000	93,103	1562%
2017	715,668	1,447,188	731,520	88,257	1640%
2018	731,520	1,208,374	476,854	89,172	1355%

The actuarially determined contribution was based on the amortization of prior service costs. Actual contributions were made to meet funding requirements of the Plan.

Notes to schedule of contributions

Actuarial cost method	Entry-age normal
Amortization method	Level percentage of pay, open
Remaining amortization period	25 years
Asset valuation method	5-year smoothed
Inflation	2.50%
Salary increases	3.75% in the long-term
Investment rate of return	7.75%, net of investment expense, including inflation
Retirement age	Experience-based tables of rates that are specific to the type of eligibility condition
Mortality	Rates used were based on the RP-2014 Group Annuity Mortality Table of a 50% male and 50% female blend
Other information	Actuarial assumptions were updated in accordance with an experience study for the period of 2015

This schedule will be accumulated prospectively until 10 years data is provided.

GRAND TRAVERSE COUNTY

REQUIRED SUPPLEMENTARY INFORMATION

FOR THE YEAR ENDED DECEMBER 31, 2018

GRAND TRAVERSE COUNTY RETIREE OPEB PLAN
SCHEDULE OF CHANGES IN NET OPEB LIABILITY AND RELATED RATIOS

	2018
Total OPEB liability	
Service costs	$ 77,422
Interest	166,460
Benefit changes	-
Difference between expected and actual experience	(68,693)
Assumption changes	(330,052)
Benefit payments	(75,062)
Other changes	-
Net change in total OPEB liability	(229,925)
Total OPEB liability, beginning of year	2,771,988
Total OPEB liability, end of year (a)	$ 2,542,063
Plan fiduciary net position	
Contributions to OPEB trust	$ 300,000
Contributions/benefit payments made from general operating funds	75,062
Net investment income	(17,508)
Benefit payments	(75,062)
Administrative expense	(737)
Refunds of contributions	-
Transfer	-
Other	-
Net change in plan fiduciary net position	281,755
Plan fiduciary net position, beginning of year	256,132
Plan fiduciary net position, end of year (b)	$ 537,887
Net OPEB liability (a-b)	$ 2,004,176
Plan fiduciary net position as a percentage of total OPEB liability	21.16%
Covered payroll	$ 10,617,896
Net OPEB liability as a percentage of covered employee payroll	18.88%

This schedule will be accumulated prospectively until 10 years data is provided.

GRAND TRAVERSE COUNTY

REQUIRED SUPPLEMENTARY INFORMATION

FOR THE YEAR ENDED DECEMBER 31, 2018

GRAND TRAVERSE COUNTY RETIREE OPEB PLAN
SCHEDULE OF EMPLOYER CONTRIBUTIONS

Year Ended December 31	Actuarially Determined Contribution	Actual Contribution	Contribution Excess (Deficiency)	Covered Payroll	Percent of Covered Payroll Contributed
2018	$ 323,748	$ 375,062	51,314	$ 10,617,896	3.53%

Notes to schedule of contributions

Actuarial cost method	Entry-age normal
Amortization method	Level percentage, closed
Remaining amortization period	14 years (average future service)
Asset valuation method	Market Value
Inflation	2.50%
Salary increases	2.00%
Investment rate of return	7.75%
Retirement age	Experience-based tables of rates
Mortality	SOA RPH-2014 at 2006 projected with MP-2017 Annuitant, Non-Annuitant (sex distinct) Mortality Table

SCHEDULE OF INVESTMENT RETURNS

Year Ended December 31	Annual Return
2018	-0.43%

This schedule will be added to prospectively until 10 years data is provided

GRAND TRAVERSE COUNTY

REQUIRED SUPPLEMENTARY INFORMATION

FOR THE YEAR ENDED DECEMBER 31, 2018

GRAND TRAVERSE COUNTY PAVILLIONS RETIREE OPEB PLAN
SCHEDULE OF CHANGES IN NET OPEB LIABILITY AND RELATED RATIOS

	2018
Total OPEB liability	
Service costs	$ 231,153
Interest	213,488
Benefit changes	(4,383,381)
Difference between expected and actual experience	-
Assumption changes	(1,451,552)
Benefit payments	(82,575)
Other changes	-
Net change in total OPEB liability	(5,472,867)
Total OPEB liability, beginning of year	6,967,651
Total OPEB liability, end of year (a)	$ 1,494,784
Plan fiduciary net position	
Contributions to OPEB trust	$ 582,575
Contributions/benefit payments made from general operating funds	-
Net investment income	-
Benefit payments	(82,575)
Administrative expense	-
Refunds of contributions	-
Transfer	-
Other	-
Net change in plan fiduciary net position	500,000
Plan fiduciary net position, beginning of year	-
Plan fiduciary net position, end of year (b)	$ 500,000
Net OPEB liability (a-b)	$ 994,784
Plan fiduciary net position as a percentage of total OPEB liability	33.45%
Covered payroll	N/A
Net OPEB liability as a percentage of covered employee payroll	N/A

This schedule will be accumulated prospectively until 10 years data is provided.

GRAND TRAVERSE COUNTY

REQUIRED SUPPLEMENTARY INFORMATION

FOR THE YEAR ENDED DECEMBER 31, 2018

GRAND TRAVERSE COUNTY RETIREE OPEB PLAN
SCHEDULE OF EMPLOYER CONTRIBUTIONS

Year Ended December 31	Actuarially Determined Contribution	Actual Contribution	Contribution Excess (Deficiency)	Covered Payroll	Percent of Covered Payroll Contributed
2018	$ 693,994	$ 582,575	(111,419)	N/A	N/A

Notes to schedule of contributions

Actuarial cost method	Entry-age normal
Amortization method	Level percentage, closed
Remaining amortization period	10 years (average future service)
Asset valuation method	Market Value
Inflation	2.50%
Salary increases	2.00%
Investment rate of return	7.75%
Retirement age	Experience-based tables of rates
Mortality	SOA RPH-2014 at 2006 projected with MP-2017 Annuitant, Non-Annuitant (sex distinct) Mortality Table

Money weighted rate of return is immaterial as the plan was not funded until the end of 2018.

This schedule will be added to prospectively until 10 years data is provided

GRAND TRAVERSE COUNTY ROAD COMMISSION RETIREE OPEB PLAN
SCHEDULE OF CHANGES IN NET OPEB LIABILITY AND RELATED RATIOS

	2018
Total OPEB liability	
Service costs	$ -
Interest	34,664
Benefit changes	-
Difference between expected and actual experience	28,002
Assumption changes	-
Benefit payments	(143,172)
Other changes	-
Net change in total OPEB liability	(80,506)
Total OPEB liability, beginning of year	1,155,464
Total OPEB liability, end of year (a)	$ 1,074,958
Plan fiduciary net position	
Contributions to OPEB trust	$ -
Contributions/benefit payments made from general operating funds	-
Net investment income	1,106
Benefit payments	(106,304)
Administrative expense	-
Refunds of contributions	-
Transfer	-
Other	-
Net change in plan fiduciary net position	(105,198)
Plan fiduciary net position, beginning of year	107,826
Plan fiduciary net position, end of year (b)	$ 2,628
Net OPEB liability (a-b)	$ 1,072,330
Plan fiduciary net position as a percentage of total OPEB liability	0.24%
Covered payroll	$ -
Net OPEB liability as a percentage of covered employee payroll	N/A

This schedule will be accumulated prospectively until 10 years data is provided.

GRAND TRAVERSE COUNTY

REQUIRED SUPPLEMENTARY INFORMATION

FOR THE YEAR ENDED DECEMBER 31, 2018

GRAND TRAVERSE COUNTY ROAD COMMISSION RETIREE OPEB PLAN
SCHEDULE OF EMPLOYER CONTRIBUTIONS

Year Ended December 31	Actuarially Determined Contribution	Actual Contribution	Contribution Excess (Deficiency)	Covered Payroll	Percent of Covered Payroll Contributed
2018	$ 36,005	$ 36,868	863	$ -	N/A

Notes to schedule of contributions

Actuarial cost method	Entry-age normal
Amortization method	Level percentage of payroll, open
Remaining amortization period	30 years
Asset valuation method	Market Value
Healthcare cost trend rate	N/A - fixed stipend
Salary increases	N/A - no active participants
Investment rate of return	3.00%
Retirement age	N/A - no active participants
Mortality	2014 life tables for males or females, as appropriate, from the Centers for Disease Control

Money weighted rate of return is immaterial due to the funding status of the plan.

This schedule will be added to prospectively until 10 years data is provided

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COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES

Special Revenue Funds

13th Circuit Court Fund - This fund is used to account for revenues received from Grand Traverse, Antrim and Leelanau Counties to cover court activities.

Local Crime Victims Rights Fund - This fund is used to account for payments from defendants for LCVR sentencing assessment, to allow timely payments to victims when restitution from defendants is not likely due to incarceration, etc. as determined by Circuit Court Administration.

86th District Court Fund - This fund is used to account for revenues received from Grand Traverse, Antrim and Leelanau Counties to cover court activities.

County Special Projects Fund - This fund is used to account for grants or other revenue received specifically for County special projects such as trails and the nature center.

Central Dispatch/911 Fund - This fund is used to account for revenue received from 911 surcharge fees to be used for central dispatch operations.

Parks and Recreation Fund - This fund is used to account for revenue sources generated by County park facilities to cover the cost of corresponding expenditures.

Maple Bay Development Fund - This fund is used to account for grants and other revenues received specifically for improvement of the Maple Bay property.

Friend of the Court Fund - This fund is used to account for judgment fees, state grants, Title IV-D, charges for services, and revenues received from Grand Traverse, Antrim, and Leelanau Counties used to fund FOC activities.

Safe Havens Fund - This fund is used to account for revenues received from the federal government for the supervised visitation and safe exchange program.

Gypsy Moth Suppression Program Fund - This fund is used to account for revenues received from property owners and federal and state grants for controlling gypsy moths.

Veterans Millage Fund - This fund is used to account for funds provided by a tax levy for indigent veterans.

Register of Deeds Automation Fund - This fund is used to account for the collection of $5.00 of the total fee collected for each recording, which is used for upgrading technology in the Register of Deeds' Office.

MIDC Fund - This fund accounts for revenue received from the State and county funds used for the provision of indigent criminal defense services.

Corrections P.A. 511 Fund - This fund is used to account for tether program revenue, appropriations from the general fund and state grant revenue for community corrections programs such as the transition house and tether program.

County Law Library Fund - This fund is used to account for revenue received from penal fines and general fund appropriations earmarked for maintaining a law library.

Federal Equitable Sharing Fund - This fund is used to account for revenue received from the United States Treasury/IRS for a portion of properties seized/confiscated during a federal investigation. Revenue is to be used for law enforcement purposes.

Concealed Pistol Licensing Fund - This fund is used to account for revenue received from concealed pistol licensing fees to be used for law enforcement activities.

Corrections Officers Training Fund - This fund is used to account for revenue received from inmate booking fees to be used for costs relating to the continuing education, certification, recertification, and training of local correction officers.

Criminal Justice Training Act Fund - This fund is used to account for state grant revenue to help continue law enforcement employee training.

Mitchell Creek Watershed Fund - This fund is used to account for the DEQ Coastal Management state grant and County funds for improvement of the Mitchell Creek Watershed.

Housing Trust Fund - This fund is used to account for HUD grant revenue and County contributions for affordable housing, corridor revitalization plans, and housing inventory/assessment.

CDBG Housing Grant Fund - This fund accounts for federal Community Development Block Grant (CDBG) funds provided to the County and program income for the rehabilitation of owner-occupied, single family residential units in the County.

Next Michigan Fund - This fund is used to account for economic development activities relating to the expansion and attraction of businesses that ship goods by two or more modes of transportation.

EDC Revolving Loan Fund - This fund is used to account for interest revenue and principal repayments from EDC loans to help promote economic development within the County.

TNT Forfeiture Fund - This fund is used to account for revenue generated by multijurisdictional drug task force activities.

TNT Grant Fund - This fund is used to account for revenue generated by federal grant funding for the TNT program.

Child Care Fund - This fund is used to account for revenues received from the general fund, federal and state grants, private agencies, and individuals to provide care, guidance, and control of children coming under the jurisdiction of the Family Division of the 13th Circuit Court.

Animal Control Fund – This fund is used to account for revenues generated from licenses as well as the related animal control service expenditures.

Senior Center Fund – This fund is used to account for a dedicated millage, as well as charges for services, for activities within the County for senior citizens.

Debt Service Funds

Building Authority LaFranier DPW Debt Fund - This fund was established to accumulate resources to meet the annual debt service requirements for the bond issued to construct the Public Services Building and to construct an addition to the DPW shop.

Woodmere Debt Fund - This fund was established to accumulate resources to meet the annual debt service requirements for the bond issued to purchase and renovate the Woodmere Law Enforcement Building.

Courthouse Debt Fund - This fund was established to accumulate resources to meet the annual debt service requirements for the bond issued to build the new Hall of Justice Building.

Building Authority – Pavilion - This fund was established to accumulate resources from the rent on County facilities that is used to service annual debt service requirements on the related facilities.

Health Services Debt Fund - This fund was established to accumulate resources to meet the annual debt service requirements for the bond issued to build the new Health Services Building.

Capital Projects Funds

County Facilities Fund - This fund was established to account for the cost of maintaining and operating County facilities.

Building Authority – Pavilion - This fund was established to account for the construction of County facilities financed with bond proceeds.

Capital Improvement Fund - This fund was established to accumulate resources for infrastructure, capital improvements, major repairs, and maintenance expenditures.

Enterprise Funds

Homestead Fund - This fund is used to account for interest earned on delinquent tax revenues from properties determined not eligible for homestead exemptions. Collected tax payments are remitted to local school districts.

Inspections Fund - This fund was established to account for revenue received by the individual construction code trades through permit fees and charges for service and track the corresponding expenditures by trade.

Foreclosure Tax Collection Fund - This fund was established to account for the collection of tax revenue on foreclosed properties.

Solid Waste Fund - This fund was established to account for revenue received from fees for landfill tipping, tub grinder fees, service fees and state grants for hazardous waste and pesticide management to provide corresponding services to the community.

Homestead Fund - This fund is used to account for interest earned on delinquent tax revenues from properties determined not eligible for homestead exemptions. Collected tax payments are remitted to local school districts.

Building Authority Fund - This fund was established to account for the operation of public facilities by the Building Authority board.

Internal Service Funds

Information Technology Fund - This fund was established by the County to account for the cost of the IT and telecommunications department and properly distribute the cost back to the departments that utilize their service proportionately.

County Insurance Fund - This fund was established by the County to provide insurance coverage to its departments or funds for general liability insurance. It is funded by charges to the various funds covered under the program, with all claims being paid from the fund.

Fringe Benefits Fund - This fund was established by the County to provide insurance coverage and fringe benefits to its departments or funds for healthcare, post-employment healthcare, workers' compensation, short-term and long-term disability, life insurance, MERS and defined contribution retirement plan costs. It is funded by charges to the various funds covered under the program, with all claims/costs being paid from the fund.

Central Services Fund - This fund was established by the County to centralize the purchase of supply items to obtain a volume discount, perform the postage and mailing tasks for all departments, and purchase and maintain departmental copiers.

Motor Pool Fund - This fund was established by the County to track the purchase of County vehicles and maintain the inventory for insurance and depreciation purposes.

Fiduciary Funds

Trust and Agency Fund - This fund accounts for money held by the County in trust for other local units of government and their political subdivisions as well as some receipts that are not initially allocated to individual funds. As required by accounting principles generally accepted in the United States of America (GAAP), all monies that accrue to the benefit of the County have been allocated to the appropriate funds within these financial statements. Any balance remaining in the Trust and Agency fund is held in a fiduciary capacity for other parties.

Inmate Trust Fund - This fund was established to account for the profits accruing from the inmate commissary activities in the county jail. These funds are used mainly to purchase items for common benefit or use by the inmates.

District Court Trust Fund - This fund was established to account for bond and other trust money held by the 86th District Court.

Friend of the Court Trust Fund - This fund accounts for escrow funds received until their ultimate disposition or use has been determined.

Library Fines Fund - This fund is used to accumulate money collected by courts for fines imposed for State law violations. The accumulated fines must be apportioned annually among the public libraries and county library in accordance with the directions of the State Board for Libraries.

Water and Sewer Receiving Funds - These funds were established to account for the user fees collected on the various township sewer and water systems to cover the related maintenance, operating, and debt service costs associated with those systems.

Component Units

Land Bank Authority – Members of the governing body of the Land Bank Authority are appointed by the County Board of Commissioners. The County also has the ability to influence the operations of the Land Bank Authority and has accountability for fiscal matters.

Brownfield Redevelopment Authority – The members of the governing board of the Brownfield Redevelopment Authority are appointed by the County Board of Commissioners. They review and approve plans for business development within designated areas of the County where property was once contaminated. Revenues received from local units of government are restricted to pay for site clean-up expenditures and future development depending on the development plan adopted for each project.

Drainage Districts – Each of the drainage districts established pursuant to the Drain Code of 1956 are separate legal entities, with the power to contract, to sue and be sued, to hold, manage and dispose of real and personal property, etc. The statutory drainage board of Chapter 21 drainage districts consists of the State Director of Agriculture and the Drain Commissioner of each county involved in the project. The County Drain Commissioner has sole responsibility to administer the drainage districts established pursuant to Chapters 3, 4 and 8 of the Drain Code.

The Drainage Board or Drain Commissioner, on behalf of the drainage districts, may issue debt and levy special assessments authorized by the Drain Code without the prior approval of the County Board of Commissioners. The full faith and credit of the County may be given for the debt of the drainage district. The County also has the ability to influence operations of the Drain Commission and has accountability for fiscal matters.

Department of Public Works (the "DPW") - Members of the governing body of the Department of Public Works are appointed by the County Board of Commissioners. The County also has the ability to influence operations of the Department of Public Works and has accountability for fiscal matters.

GRAND TRAVERSE COUNTY

NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET

DECEMBER 31, 2018

	Special Revenue					
	13th Circuit Court	**Local Crime Victims Rights**	**86th District Court**	**County Special Projects**	**Central Dispatch/911**	**Parks and Recreation**
Assets						
Cash and pooled investments	$ -	$ 28,338	$ -	$ 18,323	$ -	$ 84,009
Accounts receivable	-	-	-	-	511,434	107,579
Property tax receivable	-	-	-	-	-	-
Advance to other funds	-	-	-	-	-	-
Due from other funds	143,380	-	290,467	-	-	-
Due from other governments	67,798	-	131,986	-	80,711	-
Long-term receivable	-	-	-	-	-	-
Inventory	-	-	-	-	-	-
Prepaid items	-	-	-	-	341	134
Total assets	$ 211,178	$ 28,338	$ 422,453	$ 18,323	$ 592,486	$ 191,722
Liabilities, deferred inflows of resources and fund balances						
Liabilities						
Accounts payable	$ 10,190	$ 1,407	$ 19,911	$ -	$ 2,288	$ 29,413
Accrued liabilities	5,884	-	35,156	-	37,182	4,458
Unearned revenue	-	-	-	-	-	10,000
Due to other funds	35,594	-	41,083	-	552,675	665
Due to other governments	38,093	-	104,376	-	-	49,345
Advance from other funds	120,673	-	221,676	-	-	-
Total liabilities	210,434	1,407	422,202	-	592,145	93,881
Deferred inflows of resources						
Taxes levied for subsequent year	-	-	-	-	-	-
	-	-	-	-	-	-
Fund balances						
Nonspendable						
Inventory	-	-	-	-	-	-
Prepaid	-	-	-	-	341	134
Long-term receivable	-	-	-	-	-	-
Restricted						
Special revenue funds	-	26,931	-	-	-	-
Capital projects funds	-	-	-	-	-	-
Committed						
Special revenue funds	744	-	251	18,323	-	97,707
Capital projects funds	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
Total fund balances	744	26,931	251	18,323	341	97,841
Total liabilities, deferred inflows of resources and fund balances	$ 211,178	$ 28,338	$ 422,453	$ 18,323	$ 592,486	$ 191,722

(continued)

GRAND TRAVERSE COUNTY

NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET

DECEMBER 31, 2018

	Special Revenue					
	Maple Bay Development	**Friend of the Court**	**Gypsy Moth Suppression**	**Veterans Millage**	**Register of Deeds Automation**	**MIDC Fund**
Assets						
Cash and pooled investments	$ 11,633	$ 824,181	$ 626	$ 401,626	$ 279,294	$ 271,822
Accounts receivable	-	-	-	-	-	-
Property tax receivable	-	-	-	523,596	-	-
Advance to other funds	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-
Due from other governments	-	599,252	-	-	-	-
Long-term receivable	-	-	-	-	-	-
Inventory	-	-	-	-	-	-
Prepaid items	-	-	-	325	-	-
Total assets	$ 11,633	$ 1,423,433	$ 626	$ 925,547	$ 279,294	$ 271,822
Liabilities, deferred inflows of resources and fund balances						
Liabilities						
Accounts payable	$ -	$ 845	$ -	$ 565	$ 1,302	$ 54,219
Accrued liabilities	-	32,409	-	4,395	-	-
Unearned revenue	-	-	-	-	-	-
Due to other funds	-	9,493	-	43	2,197	-
Due to other governments	-	1,509	-	-	-	-
Advance from other funds	-	-	-	-	-	-
Total liabilities	-	44,256	-	5,003	3,499	54,219
Deferred inflows of resources						
Taxes levied for subsequent year	-	-	-	588,718	-	-
	-	-	-	588,718	-	-
Fund balances						
Nonspendable						
Inventory	-	-	-	-	-	-
Prepaid	-	-	-	325	-	-
Long-term receivable	-	-	-	-	-	-
Restricted						
Special revenue funds	-	-	-	331,501	275,795	217,603
Debt service funds	-	-	-	-	-	-
Capital projects funds	-	-	-	-	-	-
Committed						
Special revenue funds	11,633	1,379,177	626	-	-	-
Debt service funds	-	-	-	-	-	-
Capital projects funds	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
Total fund balances	11,633	1,379,177	626	331,826	275,795	217,603
Total liabilities, deferred inflows of resources and fund balances	$ 11,633	$ 1,423,433	$ 626	$ 925,547	$ 279,294	$ 271,822

Special Revenue						
Corrections P.A. 511	County Law Library	Federal Equitable Sharing	Concealed Pistol Licensing	Corrections Officers Training	Criminal Justice Training Act	Mitchell Creek Water Shed
$ 277,775	$ 35,710	$ 8,373	$ 84,705	$ 59,473	$ 19,720	$ 8,155
-	-	-	-	2,740	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
96,584	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
$ 374,359	$ 35,710	$ 8,373	$ 84,705	$ 62,213	$ 19,720	$ 8,155
$ 31,048	$ -	$ -	$ -	$ 2,713	$ -	$ -
7,054	-	-	303	-	-	-
-	-	-	-	-	-	-
1,319	-	-	186	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
39,421	-	-	489	2,713	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	35,710	8,373	84,216	-	19,720	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
334,938	-	-	-	59,500	-	8,155
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
334,938	35,710	8,373	84,216	59,500	19,720	8,155
$ 374,359	$ 35,710	$ 8,373	$ 84,705	$ 62,213	$ 19,720	$ 8,155

(continued)

GRAND TRAVERSE COUNTY

NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET

DECEMBER 31, 2018

	Special Revenue					
	Housing Trust	CDGB Housing Grant	Next Michigan	EDC Revolving Loan	TNT Forfeiture	TNT Grant
Assets						
Cash and pooled investments	$ 252,346	$ 185,013	$ 25,742	$ 115,220	$ 318,722	$ -
Accounts receivable	40,000	-	-	124,625	-	-
Property tax receivable	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-
Due from other governments	-	-	-	-	-	26,491
Long-term receivable	-	1,624,374	-	-	-	-
Inventory	-	-	-	-	72,631	-
Prepaid items	-	-	-	-	169	-
Total assets	$ 292,346	$ 1,809,387	$ 25,742	$ 239,845	$ 391,522	$ 26,491
Liabilities, deferred inflows of resources and fund balances						
Liabilities						
Accounts payable	$ -	$ -	$ 30	$ -	$ 3,936	$ 1,013
Accrued liabilities	-	-	-	-	-	1,745
Unearned revenue	-	-	-	-	95,631	-
Due to other funds	-	-	-	-	-	15,870
Due to other governments	-	-	-	-	-	-
Advance from other funds	-	-	-	-	-	-
Total liabilities	-	-	30	-	99,567	18,628
Deferred inflows of resources						
Taxes levied for subsequent year	-	-	-	-	-	-
	-	-	-	-	-	-
Fund balances						
Nonspendable						
Inventory	-	-	-	-	72,631	-
Prepaid	-	-	-	-	169	-
Long-term receivable	-	1,624,374	-	-	-	-
Restricted						
Special revenue funds	292,346	185,013	-	239,845	219,155	7,863
Capital projects funds	-	-	-	-	-	-
Committed						
Special revenue funds	-	-	25,712	-	-	-
Capital projects funds	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
Total fund balances	292,346	1,809,387	25,712	239,845	291,955	7,863
Total liabilities, deferred inflows of resources and fund balances	$ 292,346	$ 1,809,387	$ 25,742	$ 239,845	$ 391,522	$ 26,491

Special Revenue			Debt Service			
Child Care	Animal Control	Senior Center	Building Authority LaFranier DPW	Woodmere	Courthouse	Health Services
$ 87,337	$ 80,279	$ 786,023	$ -	$ -	$ -	$ -
-	8,843	940	-	-	-	-
-	161,859	435,993	-	-	-	-
-	-	-	-	-	-	-
105,719	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1	9,314	1,266	-	-	-	-
$ 193,057	$ 260,295	$ 1,224,222	$ -	$ -	$ -	$ -
$ 28,335	$ 18,147	$ 3,683	$ -	$ -	$ -	$ -
-	3,313	4,431	-	-	-	-
-	-	-	-	-	-	-
164,721	724	6,898	-	-	-	-
-	-	65,560	-	-	-	-
-	-	-	490,000	-	-	-
193,056	22,184	80,572	490,000	-	-	-
-	183,646	490,307	-	-	-	-
-	183,646	490,307	-	-	-	-
-	-	-	-	-	-	-
1	9,314	1,266	-	-	-	-
-	-	-	-	-	-	-
-	45,151	652,077	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	(490,000)	-	-	-
1	54,465	653,343	(490,000)	-	-	-
$ 193,057	$ 260,295	$ 1,224,222	$ -	$ -	$ -	$ -

(continued)

GRAND TRAVERSE COUNTY

NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET

DECEMBER 31, 2018

	Capital Projects			
	County Facilities	Building Authorty - Pavilion	Capital Improvement	Total
Assets				
Cash and pooled investments	$ 507,579	$ 563,627	$ 1,161,332	$ 6,496,983
Accounts receivable	29,592	-	-	825,753
Property tax receivable	-	-	-	1,121,448
Due from other funds	5,586	-	76,620	516,053
Due from other governments	11,111	-	-	1,119,652
Long-term receivable	-	-	-	1,624,374
Inventory	-	-	-	72,631
Prepaid items	4,077	-	-	15,627
Total assets	$ 557,945	$ 563,627	$ 1,237,952	$ 11,792,521
Liabilities, deferred inflows of resources and fund balances				
Liabilities				
Accounts payable	$ 76,773	$ 69,257	$ 112,030	$ 467,105
Accrued liabilities	-	-	-	136,330
Unearned revenue	-	-	-	105,631
Due to other funds	1,527	-	-	832,995
Due to other governments	29,488	-	-	288,371
Advance from other funds	-	-	-	832,349
Total liabilities	107,788	69,257	112,030	2,662,781
Deferred inflows of resources				
Taxes levied for subsequent year	-	-	-	1,262,671
	-	-	-	1,262,671
Fund balances				
Nonspendable				
Inventory	-	-	-	72,631
Prepaid	4,077	-	-	15,627
Long-term receivable	-	-	-	1,624,374
Restricted				
Special revenue funds	-	-	-	2,641,299
Capital projects funds	-	494,370	-	494,370
Committed				
Special revenue funds	-	-	-	1,936,766
Capital projects funds	446,080	-	1,125,922	1,572,002
Unassigned	-	-	-	(490,000)
Total fund balances	450,157	494,370	1,125,922	7,867,069
Total liabilities, deferred inflows of resources and fund balances	$ 557,945	$ 563,627	$ 1,237,952	$ 11,792,521

(concluded)

GRAND TRAVERSE COUNTY

NONMAJOR GOVERNMENTAL FUNDS COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

FOR THE YEAR ENDED DECEMBER 31, 2018

	Special Revenue					
	13th Circuit Court	Local Crime Victims Rights	86th District Court	County Special Projects	Central Dispatch/911	Parks and Recreation
Revenues						
Property taxes	$ -	$ -	$ -	$ -	$ -	$ -
Intergovernmental revenues						
Federal	-	-	-	-	-	-
State	-	-	48,651	-	294,350	-
Local	388,826	14,704	808,774	-	2,064,406	725,103
Licenses and permits	-	-	-	-	-	-
Charges for services	-	-	200	-	4,802	233,097
Fines and forfeitures	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Miscellaneous	-	-	-	-	26,330	1,099
Total revenues	388,826	14,704	857,625	-	2,389,888	959,299
Expenditures						
Current						
Judicial	1,825,881	6,043	3,728,613	-	-	-
General government	-	-	-	-	-	-
Public safety	-	-	-	-	2,469,700	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Parks and recreation	-	-	-	-	-	1,279,202
Debt service						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay	9,909	-	-	-	-	11,303
Total expenditures	1,835,790	6,043	3,728,613	-	2,469,700	1,290,505
Revenues over (under) expenditures	(1,446,964)	8,661	(2,870,988)	-	(79,812)	(331,206)
Other financing sources (uses)						
Transfers in	1,446,963	-	2,870,988	-	78,332	340,183
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	1,446,963	-	2,870,988	-	78,332	340,183
Net changes in fund balances	(1)	8,661	-	-	(1,480)	8,977
Fund balances, beginning of year	745	18,270	251	18,323	1,821	88,864
Fund balances, end of year	$ 744	$ 26,931	$ 251	$ 18,323	$ 341	$ 97,841

(continued)

GRAND TRAVERSE COUNTY

NONMAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

FOR THE YEAR ENDED DECEMBER 31, 2018

	Special Revenue					
	Maple Bay Development	Friend of the Court	Gypsy Moth Suppression	Veterans Millage	Register of Deeds Automation	MIDC Fund
Revenues						
Property taxes	$ -	$ -	$ -	569,612	$ -	$ -
Intergovernmental revenues						
Federal	-	1,364,178	-	-	-	-
State	-	120,051	-	-	-	314,339
Local	-	76,652	-	81,330	-	-
Licenses and permits	-	-	-	-	-	-
Charges for services	389	210,035	-	-	102,220	-
Fines and forfeitures	-	-	-	-	-	-
Interest	-	-	-	7,955	-	-
Miscellaneous	-	-	-	-	-	-
Total revenues	389	1,770,916	-	658,897	102,220	314,339
Expenditures						
Current						
Judicial	-	2,008,943	-	-	-	-
General government	-	-	-	-	108,947	-
Public safety	-	-	-	-	-	136,029
Health and welfare	-	-	-	491,719	-	-
Economic development	-	-	-	-	-	-
Parks and recreation	-	-	-	-	-	-
Debt service						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total expenditures	-	2,008,943	-	491,719	108,947	136,029
Revenues over (under) expenditures	389	(238,027)	-	167,178	(6,727)	178,310
Other financing sources (uses)						
Transfers in	-	262,432	-	-	-	39,293
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	262,432	-	-	-	39,293
Net changes in fund balances	389	24,405	-	167,178	(6,727)	217,603
Fund balances, beginning of year	11,244	1,354,772	626	164,648	282,522	-
Fund balances, end of year	$ 11,633	$ 1,379,177	$ 626	$ 331,826	$ 275,795	$ 217,603

Special Revenue

Corrections P.A. 511	County Law Library	Federal Equitable Sharing	Concealed Pistol Licensing	Corrections Officers Training	Criminal Justice Training Act	Mitchell Creek Water Shed
$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-	-
229,621	-	-	-	-	11,277	-
26,244	-	-	-	-	-	-
-	-	-	43,365	-	-	-
452,992	-	-	-	33,830	-	-
-	6,500	-	-	-	-	-
-	-	128	-	-	-	-
17,707	-	-	-	1,681	-	-
726,564	6,500	128	43,365	35,511	11,277	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
872,519	-	-	25,695	43,373	14,649	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
872,519	-	-	25,695	43,373	14,649	-
(145,955)	6,500	128	17,670	(7,862)	(3,372)	-
76,240	-	-	-	-	-	-
-	-	-	-	-	-	-
76,240	-	-	-	-	-	-
(69,715)	6,500	128	17,670	(7,862)	(3,372)	-
404,653	29,210	8,245	66,546	67,362	23,092	8,155
$ 334,938	$ 35,710	$ 8,373	$ 84,216	$ 59,500	$ 19,720	$ 8,155

(continued)

GRAND TRAVERSE COUNTY

NONMAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

FOR THE YEAR ENDED DECEMBER 31, 2018

	Special Revenue					
	Housing Trust	CDGB Housing Grant	Next Michigan	EDC Revolving Loan	TNT Forfeiture	TNT Grant
Revenues						
Property taxes	$ -	$ -	$ -	$ -	$ -	$ -
Intergovernmental revenues						
Federal	-	-	-	-	-	95,119
State	-	-	-	-	-	-
Local	-	66,935	-	-	1,950	-
Licenses and permits	-	-	-	-	-	-
Charges for services	-	58	-	-	-	-
Fines and forfeitures	-	-	-	-	89,013	-
Interest	5,872	-	-	17,626	17	-
Miscellaneous	-	-	-	-	-	-
Total revenues	5,872	66,993	-	17,626	90,980	95,119
Expenditures						
Current						
Judicial	-	-	-	-	-	-
General government	-	-	-	-	-	-
Public safety	-	-	-	-	49,211	95,120
Health and welfare	-	-	-	-	-	-
Economic development	-	-	71,030	186,092	-	-
Parks and recreation	-	-	-	-	-	-
Debt service						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total expenditures	-	-	71,030	186,092	49,211	95,120
Revenues over (under) expenditures	5,872	66,993	(71,030)	(168,466)	41,769	(1)
Other financing sources (uses)						
Transfers in	-	-	44,000	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	44,000	-	-	-
Net changes in fund balances	5,872	66,993	(27,030)	(168,466)	41,769	(1)
Fund balances, beginning of year	286,474	1,742,394	52,742	408,311	250,186	7,864
Fund balances, end of year	$ 292,346	$ 1,809,387	$ 25,712	$ 239,845	$ 291,955	$ 7,863

Special Revenue			Debt Service			
Child Care	Animal Control	Senior Center	Building Authority LaFranier DPW	Woodmere	Courthouse	Health Services
$ -	$ -	$ 474,294	$ -	$ -	$ -	$ -
-	-	-	-	-	-	-
591,208	-	-	-	-	-	-
-	3,486	-	-	-	-	-
-	126,112	-	-	-	-	-
-	15,644	94,869	-	-	-	-
-	-	-	-	-	-	-
-	686	13,534	-	-	-	-
139,396	2,824	10,797	-	-	-	-
730,604	148,752	593,494	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	254,754	-	-	-	-	-
1,163,073	-	569,164	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	460,000	155,000
-	-	-	-	-	116,500	138,369
-	-	-	-	-	-	-
1,163,073	254,754	569,164	-	-	576,500	293,369
(432,469)	(106,002)	24,330	-	-	(576,500)	(293,369)
432,470	150,000	-	225,000	240,000	576,500	293,369
-	-	-	-	-	-	-
432,470	150,000	-	225,000	240,000	576,500	293,369
1	43,998	24,330	225,000	240,000	-	-
-	10,467	629,013	(715,000)	(240,000)	-	-
$ 1	$ 54,465	$ 653,343	$ (490,000)	$ -	$ -	$ -

(continued)

GRAND TRAVERSE COUNTY

NONMAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

FOR THE YEAR ENDED DECEMBER 31, 2018

	Capital Projects			
	County Facilities	Building Authority - Pavilion	Capital Improvement	Total
Revenues				
Property taxes	$ -	$ -	$ -	$ 1,043,906
Intergovernmental revenues				
Federal	-	-	-	1,459,297
State	-	-	-	1,609,497
Local	537,560	-	-	4,795,970
Licenses and permits	-	-	-	169,477
Charges for services	-	-	-	1,148,136
Fines and forfeitures	-	-	-	95,513
Interest	-	39,710	-	85,528
Miscellaneous	239,857	-	-	439,691
Total revenues	777,417	39,710	-	10,847,015
Expenditures				
Current				
Judicial	-	-	-	7,569,480
General government	2,555,771	5,318	401,073	3,071,109
Public safety	-	-	-	3,961,050
Health and welfare	-	-	-	2,223,956
Economic development	-	-	-	257,122
Parks and recreation	-	-	-	1,279,202
Debt service				
Principal	-	-	-	615,000
Interest	-	-	-	254,869
Capital outlay	-	2,824,256	303,316	3,148,784
Total expenditures	2,555,771	2,829,574	704,389	22,380,572
Revenues over (under) expenditures	(1,778,354)	(2,789,864)	(704,389)	(11,533,557)
Other financing sources (uses)				
Transfers in	1,819,519	-	766,155	9,661,444
Transfers out	-	-	(25,000)	(25,000)
Total other financing sources (uses)	1,819,519	-	741,155	9,636,444
Net changes in fund balances	41,165	(2,789,864)	36,766	(1,897,113)
Fund balances, beginning of year	408,992	3,284,234	1,089,156	9,764,182
Fund balances, end of year	$ 450,157	$ 494,370	$ 1,125,922	$ 7,867,069

(concluded)

GRAND TRAVERSE COUNTY

13TH CIRCUIT COURT FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2018

	Budget Amounts Original	Budget Amounts Final	Actual Amount	Variance Positive (Negative)
Revenues				
Intergovernmental revenues				
Federal	$ -	$ -	$ -	$ -
State	-	-	-	-
Local	502,501	510,501	388,826	(121,675)
Licenses and permits	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	1	-	(1)
Total revenues	502,501	510,502	388,826	(121,676)
Expenditures				
Current				
Judicial	1,997,966	2,002,256	1,825,881	176,375
General government	-	-	-	-
Public safety	-	-	-	-
Health and welfare	-	-	-	-
Economic development	-	-	-	-
Parks and recreation	-	-	-	-
Capital outlay	12,038	15,748	9,909	5,839
Total expenditures	2,010,004	2,018,004	1,835,790	182,214
Revenues over (under) expenditures	(1,507,503)	(1,507,502)	(1,446,964)	60,538
Other financing sources (uses)				
Transfers in	1,507,503	1,507,502	1,446,963	(60,539)
Transfers out	-	-	-	-
Total other financing sources (uses)	1,507,503	1,507,502	1,446,963	(60,539)
Net changes in fund balance	-	-	(1)	(1)
Fund balance, beginning of year	745	745	745	-
Fund balance, end of year	$ 745	$ 745	$ 744	$ (1)

GRAND TRAVERSE COUNTY

LOCAL CRIME VICTIMS RIGHTS FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2018

	Budget Amounts		Actual	Variance Positive
	Original	Final	Amount	(Negative)
Revenues				
Intergovernmental revenues				
Federal	$ -	$ -	$ -	$ -
State	-	-	-	-
Local	13,000	13,000	14,704	1,704
Licenses and permits	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	13,000	13,000	14,704	1,704
Expenditures				
Current				
Judicial	13,000	13,000	6,043	6,957
General government	-	-	-	-
Public safety	-	-	-	-
Health and welfare	-	-	-	-
Economic development	-	-	-	-
Parks and recreation	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	13,000	13,000	6,043	6,957
Revenues over (under) expenditures	-	-	8,661	8,661
Other financing sources (uses)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net changes in fund balance	-	-	8,661	8,661
Fund balance, beginning of year	18,270	18,270	18,270	-
Fund balance, end of year	$ 18,270	$ 18,270	$ 26,931	$ 8,661

GRAND TRAVERSE COUNTY

86th DISTRICT COURT FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2018

	Budget Amounts		Actual	Variance Positive
	Original	**Final**	**Amount**	**(Negative)**
Revenues				
Intergovernmental revenues				
Federal	$ -	$ -	$ -	$ -
State	43,329	46,329	48,651	2,322
Local	1,075,003	1,046,823	808,774	(238,049)
Licenses and permits	-	-	-	-
Charges for services	-	-	200	200
Fines and forfeitures	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	$ 1,118,332	$ 1,093,152	$ 857,625	$ (235,527)
Expenditures				
Current				
Judicial	4,044,801	4,019,621	3,728,613	291,008
General government	-	-	-	-
Public safety	-	-	-	-
Health and welfare	-	-	-	-
Economic development	-	-	-	-
Parks and recreation	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	4,044,801	4,019,621	3,728,613	291,008
Revenues over (under) expenditures	$ (2,926,469)	$ (2,926,469)	$ (2,870,988)	$ 55,481
Other financing sources (uses)				
Transfers in	2,926,469	2,926,469	2,870,988	(55,481)
Transfers out	-	-	-	-
Total other financing sources (uses)	2,926,469	2,926,469	2,870,988	(55,481)
Net changes in fund balance	-	-	-	-
Fund balance, beginning of year	251	251	251	-
Fund balance, end of year	$ 251	$ 251	$ 251	$ -

GRAND TRAVERSE COUNTY

COUNTY SPECIAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2018

	Budget Amounts Original	Budget Amounts Final	Actual Amount	Variance Positive (Negative)
Revenues				
Intergovernmental revenues				
Federal	$ -	$ -	$ -	$ -
State	-	-	-	-
Local	-	-	-	-
Licenses and permits	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	-	-	-	-
Expenditures				
Current				
Judicial	-	-	-	-
General government	-	-	-	-
Public safety	-	-	-	-
Health and welfare	-	-	-	-
Economic development	-	-	-	-
Parks and recreation	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	-	-	-
Revenues over (under) expenditures	-	-	-	-
Other financing sources (uses)				
Transfers in	-	-	-	-
Transfers out	(18,000)	-	-	-
Total other financing sources (uses)	(18,000)	-	-	-
Net changes in fund balance	-	-	-	-
Fund balance, beginning of year	18,323	18,323	18,323	-
Fund balance, end of year	$ 18,323	$ 18,323	$ 18,323	$ -

GRAND TRAVERSE COUNTY

CENTRAL DISPATCH / 911 FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2018

	Budget Amounts		Actual	Variance Positive
	Original	Final	Amount	(Negative)
Revenues				
Intergovernmental revenues				
Federal	$ -	$ -	$ -	$ -
State	260,000	260,000	294,350	34,350
Local	2,035,000	2,042,000	2,064,406	22,406
Licenses and permits	-	-	-	-
Charges for services	4,800	4,800	4,802	2
Fines and forfeitures	-	-	-	-
Interest	-	-	-	-
Miscellaneous	11,371	11,371	26,330	14,959
Total revenues	2,311,171	2,318,171	2,389,888	71,717
Expenditures				
Current				
Judicial	-	-	-	-
General government	-	-	-	-
Public safety	2,608,937	2,615,937	2,469,700	146,237
Health and welfare	-	-	-	-
Economic development	-	-	-	-
Parks and recreation	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	2,608,937	2,615,937	2,469,700	146,237
Revenues over (under) expenditures	(297,766)	(297,766)	(79,812)	217,954
Other financing sources (uses)				
Transfers in	297,766	297,766	78,332	(219,434)
Transfers out	-	-	-	-
Total other financing sources (uses)	297,766	297,766	78,332	(219,434)
Net changes in fund balance	-	-	(1,480)	(1,480)
Fund balance, beginning of year	1,821	1,821	1,821	-
Fund balance, end of year	$ 1,821	$ 1,821	$ 341	$ (1,480)

GRAND TRAVERSE COUNTY

PARKS AND RECREATION FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2018

	Budget Amounts		Actual	Variance Positive
	Original	Final	Amount	(Negative)
Revenues				
Intergovernmental revenues				
Federal	$ -	$ -	$ -	$ -
State	-	-	-	-
Local	50,000	772,500	725,103	(47,397)
Licenses and permits	-	-	-	-
Charges for services	198,200	199,292	233,097	33,805
Fines and forfeitures	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	1,099	1,099
Total revenues	248,200	971,792	959,299	(12,493)
Expenditures				
Current				
Judicial	-	-	-	-
General government	-	-	-	-
Public safety	-	-	-	-
Health and welfare	-	-	-	-
Economic development	-	-	-	-
Parks and recreation	578,383	1,332,975	1,279,202	53,773
Capital outlay	3,000	10,000	11,303	(1,303)
Total expenditures	581,383	1,342,975	1,290,505	52,470
Revenues over (under) expenditures	(333,183)	(371,183)	(331,206)	39,977
Other financing sources (uses)				
Transfers in	315,183	340,183	340,183	-
Transfers out	-	-	-	-
Total other financing sources (uses)	315,183	340,183	340,183	-
Net changes in fund balance	(18,000)	(31,000)	8,977	39,977
Fund balance, beginning of year	88,864	88,864	88,864	-
Fund balance, end of year	$ 70,864	$ 57,864	$ 97,841	$ 39,977

GRAND TRAVERSE COUNTY

MAPLE BAY DEVELOPMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2018

	Budget Amounts Original	Budget Amounts Final	Actual Amount	Variance Positive (Negative)
Revenues				
Intergovernmental revenues				
Federal	$ -	$ -	$ -	$ -
State	-	-	-	-
Local	-	-	-	-
Licenses and permits	-	-	-	-
Charges for services	500	500	389	(111)
Fines and forfeitures	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	500	500	389	(111)
Expenditures				
Current				
Judicial	-	-	-	-
General government	500	500	-	500
Public safety	-	-	-	-
Health and welfare	-	-	-	-
Economic development	-	-	-	-
Parks and recreation	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	500	500	-	500
Revenues over (under) expenditures	-	-	389	389
Other financing sources (uses)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net changes in fund balance	-	-	389	389
Fund balance, beginning of year	11,244	11,244	11,244	-
Fund balance, end of year	$ 11,244	$ 11,244	$ 11,633	$ 389

GRAND TRAVERSE COUNTY

FRIEND OF THE COURT FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2018

	Budget Amounts		Actual	Variance Positive
	Original	Final	Amount	(Negative)
Revenues				
Intergovernmental revenues				
Federal	$ -	$ 1,475,000	$ 1,364,178	$ (110,822)
State	128,000	128,000	120,051	(7,949)
Local	76,652	76,652	76,652	-
Licenses and permits	-	-	-	-
Charges for services	183,090	183,091	210,035	26,944
Fines and forfeitures	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	387,742	1,862,743	1,770,916	(91,827)
Expenditures				
Current				
Judicial	2,187,698	2,220,175	2,008,943	211,232
General government	-	-	-	-
Public safety	-	-	-	-
Health and welfare	-	-	-	-
Economic development	-	-	-	-
Parks and recreation	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	2,187,698	2,220,175	2,008,943	211,232
Revenues over (under) expenditures	(1,799,956)	(357,432)	(238,027)	119,405
Other financing sources (uses)				
Transfers in	235,956	268,432	262,432	(6,000)
Transfers out	(6,000)	(6,000)	-	6,000
Total other financing sources (uses)	229,956	262,432	262,432	-
Net changes in fund balance	(1,564,000)	(95,000)	24,405	119,405
Fund balance, beginning of year	1,354,772	1,354,772	1,354,772	-
Fund balance, end of year	$ (209,228)	$ 1,259,772	$ 1,379,177	$ 119,405

GRAND TRAVERSE COUNTY

GYPSY MOTH SUPPRESSION FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2018

	Budget Amounts		Actual	Variance Positive
	Original	Final	Amount	(Negative)
Revenues				
Intergovernmental revenues				
Federal	$ -	$ -	$ -	$ -
State	-	-	-	-
Local	-	-	-	-
Licenses and permits	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	-	-	-	-
Expenditures				
Current				
Judicial	-	-	-	-
General government	-	-	-	-
Public safety	-	-	-	-
Health and welfare	-	-	-	-
Economic development	-	-	-	-
Parks and recreation	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	-	-	-
Revenues over (under) expenditures	-	-	-	-
Other financing sources (uses)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net changes in fund balance	-	-	-	-
Fund balance, beginning of year	626	626	626	-
Fund balance, end of year	$ 626	$ 626	$ 626	$ -

GRAND TRAVERSE COUNTY

VETERANS MILLAGE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2018

	Budget Amounts		Actual	Variance Positive
	Original	Final	Amount	(Negative)
Revenues				
Property taxes	$ 580,338	$ 580,338	$ 569,612	$ (10,726)
Intergovernmental revenues				
Federal	-	-	-	-
State	-	-	-	-
Local	77,689	77,689	81,330	3,641
Licenses and permits	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Interest	-	-	7,955	7,955
Miscellaneous	-	-	-	-
Total revenues	658,027	658,027	658,897	870
Expenditures				
Current				
Judicial	-	-	-	-
General government	-	-	-	-
Public safety	-	-	-	-
Health and welfare	658,027	658,027	491,719	166,308
Economic development	-	-	-	-
Parks and recreation	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	658,027	658,027	491,719	166,308
Revenues over (under) expenditures	-	-	167,178	167,178
Other financing sources (uses)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net changes in fund balance	-	-	167,178	167,178
Fund balance, beginning of year	164,648	164,648	164,648	-
Fund balance, end of year	$ 164,648	$ 164,648	$ 331,826	$ 167,178

GRAND TRAVERSE COUNTY

REGISTER OF DEEDS AUTOMATION FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2018

	Budget Amounts		Actual	Variance Positive
	Original	Final	Amount	(Negative)
Revenues				
Intergovernmental revenues				
Federal	$ -	$ -	$ -	$ -
State	-	-	-	-
Local	-	-	-	-
Licenses and permits	-	-	-	-
Charges for services	110,000	110,000	102,220	(7,780)
Fines and forfeitures	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	110,000	110,000	102,220	(7,780)
Expenditures				
Current				
Judicial	-	-	-	-
General government	164,500	164,500	108,947	55,553
Public safety	-	-	-	-
Health and welfare	-	-	-	-
Economic development	-	-	-	-
Parks and recreation	-	-	-	-
Capital outlay	10,000	10,000	-	10,000
Total expenditures	174,500	174,500	108,947	65,553
Revenues over (under) expenditures	(64,500)	(64,500)	(6,727)	57,773
Other financing sources (uses)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net changes in fund balance	(64,500)	(64,500)	(6,727)	57,773
Fund balance, beginning of year	282,522	282,522	282,522	-
Fund balance, end of year	$ 218,022	$ 218,022	$ 275,795	$ 57,773

GRAND TRAVERSE COUNTY

MIDC FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2018

	Budget Amounts Original	Budget Amounts Final	Actual Amount	Variance Positive (Negative)
Revenues				
Intergovernmental revenues				
Federal	$ -	$ -	$ -	$ -
State	-	157,170	314,339	157,169
Local	-	-	-	-
Licenses and permits	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	-	157,170	314,339	157,169
Expenditures				
Current				
Judicial	-	-	-	-
General government	-	-	-	-
Public safety	-	196,463	136,029	60,434
Health and welfare	-	-	-	-
Economic development	-	-	-	-
Parks and recreation	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	196,463	136,029	60,434
Revenues over (under) expenditures	-	(39,293)	178,310	217,603
Other financing sources (uses)				
Transfers in	-	39,293	39,293	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	39,293	39,293	-
Net changes in fund balance	-	-	217,603	217,603
Fund balance, beginning of year	-	-	-	-
Fund balance, end of year	$ -	$ -	$ 217,603	$ 217,603

GRAND TRAVERSE COUNTY

CORRECTIONS P.A. 511 FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2018

	Budget Amounts		Actual	Variance Positive
	Original	Final	Amount	(Negative)
Revenues				
Intergovernmental revenues				
Federal	$ -	$ -	$ -	$ -
State	264,256	264,256	229,621	(34,635)
Local	26,244	26,244	26,244	-
Licenses and permits	-	-	-	-
Charges for services	455,000	455,000	452,992	(2,008)
Fines and forfeitures	-	-	-	-
Interest	-	-	-	-
Miscellaneous	32,650	32,650	17,707	(14,943)
Total revenues	778,150	778,150	726,564	(51,586)
Expenditures				
Current				
Judicial	-	-	-	-
General government	-	-	-	-
Public safety	854,390	924,865	872,519	52,346
Health and welfare	-	-	-	-
Economic development	-	-	-	-
Parks and recreation	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	854,390	924,865	872,519	52,346
Revenues over (under) expenditures	(76,240)	(146,715)	(145,955)	760
Other financing sources (uses)				
Transfers in	76,240	76,240	76,240	-
Transfers out	-	-	-	-
Total other financing sources (uses)	76,240	76,240	76,240	-
Net changes in fund balance	-	(70,475)	(69,715)	760
Fund balance, beginning of year	404,653	404,653	404,653	-
Fund balance, end of year	$ 404,653	$ 334,178	$ 334,938	$ 760

GRAND TRAVERSE COUNTY

COUNTY LAW LIBRARY FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2018

	Budget Amounts		Actual	Variance Positive
	Original	Final	Amount	(Negative)
Revenues				
Intergovernmental revenues				
Federal	$ -	$ -	$ -	$ -
State	-	-	-	-
Local	-	-	-	-
Licenses and permits	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	6,500	6,500	6,500	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	6,500	6,500	6,500	-
Expenditures				
Current				
Judicial	6,500	6,500	-	6,500
General government	-	-	-	-
Public safety	-	-	-	-
Health and welfare	-	-	-	-
Economic development	-	-	-	-
Parks and recreation	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	6,500	6,500	-	6,500
Revenues over (under) expenditures	-	-	6,500	6,500
Other financing sources (uses)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net changes in fund balance	-	-	6,500	6,500
Fund balance, beginning of year	29,210	29,210	29,210	-
Fund balance, end of year	$ 29,210	$ 29,210	$ 35,710	$ 6,500

GRAND TRAVERSE COUNTY

FEDERAL EQUITABLE SHARING FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2018

	Budget Amounts		Actual	Variance Positive
	Original	Final	Amount	(Negative)
Revenues				
Intergovernmental revenues				
Federal	$ -	$ -	$ -	$ -
State	-	-	-	-
Local	-	-	-	-
Licenses and permits	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Interest	50	50	128	78
Miscellaneous	-	-	-	-
Total revenues	50	50	128	78
Expenditures				
Current				
Judicial	-	-	-	-
General government	-	-	-	-
Public safety	50	50	-	50
Health and welfare	-	-	-	-
Economic development	-	-	-	-
Parks and recreation	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	50	50	-	50
Revenues over (under) expenditures	-	-	128	128
Other financing sources (uses)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net changes in fund balance	-	-	128	128
Fund balance, beginning of year	8,245	8,245	8,245	-
Fund balance, end of year	$ 8,245	$ 8,245	$ 8,373	$ 128

GRAND TRAVERSE COUNTY

CONCEALED PISTOL LICENSING FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2018

	Budget Amounts Original	Budget Amounts Final	Actual Amount	Variance Positive (Negative)
Revenues				
Intergovernmental revenues				
Federal	$ -	$ -	$ -	$ -
State	-	-	-	-
Local	-	-	-	-
Licenses and permits	39,000	39,000	43,365	4,365
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	39,000	39,000	43,365	4,365
Expenditures				
Current				
Judicial	-	-	-	-
General government	-	-	-	-
Public safety	39,000	39,000	25,695	13,305
Health and welfare	-	-	-	-
Economic development	-	-	-	-
Parks and recreation	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	39,000	39,000	25,695	13,305
Revenues over (under) expenditures	-	-	17,670	17,670
Other financing sources (uses)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net changes in fund balance	-	-	17,670	17,670
Fund balance, beginning of year	66,546	66,546	66,546	-
Fund balance, end of year	$ 66,546	$ 66,546	$ 84,216	$ 17,670

GRAND TRAVERSE COUNTY

CORRECTIONS OFFICERS TRAINING FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2018

	Budget Amounts		Actual	Variance Positive
	Original	Final	Amount	(Negative)
Revenues				
Intergovernmental revenues				
Federal	$ -	$ -	$ -	$ -
State	-	-	-	-
Local	-	-	-	-
Licenses and permits	-	-	-	-
Charges for services	42,000	42,000	33,830	(8,170)
Fines and forfeitures	-	-	-	-
Interest	-	-	-	-
Miscellaneous	20,000	20,000	1,681	(18,319)
Total revenues	62,000	62,000	35,511	(26,489)
Expenditures				
Current				
Judicial	-	-	-	-
General government	-	-	-	-
Public safety	66,000	66,000	43,373	22,627
Health and welfare	-	-	-	-
Economic development	-	-	-	-
Parks and recreation	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	66,000	66,000	43,373	22,627
Revenues over (under) expenditures	(4,000)	(4,000)	(7,862)	(3,862)
Other financing sources (uses)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net changes in fund balance	(4,000)	(4,000)	(7,862)	(3,862)
Fund balance, beginning of year	67,362	67,362	67,362	-
Fund balance, end of year	$ 63,362	$ 63,362	$ 59,500	$ (3,862)

GRAND TRAVERSE COUNTY

CRIMINAL JUSTICE TRAINING ACT FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2018

	Budget Amounts		Actual	Variance Positive
	Original	Final	Amount	(Negative)
Revenues				
Intergovernmental revenues				
Federal	$ -	$ -	$ -	$ -
State	13,000	13,000	11,277	(1,723)
Local	-	-	-	-
Licenses and permits	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	13,000	13,000	11,277	(1,723)
Expenditures				
Current				
Judicial	-	-	-	-
General government	-	-	-	-
Public safety	13,000	17,000	14,649	2,351
Health and welfare	-	-	-	-
Economic development	-	-	-	-
Parks and recreation	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	13,000	17,000	14,649	2,351
Revenues over (under) expenditures	-	(4,000)	(3,372)	628
Other financing sources (uses)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net changes in fund balance	-	(4,000)	(3,372)	628
Fund balance, beginning of year	23,092	23,092	23,092	-
Fund balance, end of year	$ 23,092	$ 19,092	$ 19,720	$ 628

GRAND TRAVERSE COUNTY

MITCHELL CREEK WATER SHED FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2018

	Budget Amounts		Actual	Variance Positive
	Original	Final	Amount	(Negative)
Revenues				
Intergovernmental revenues				
Federal	$ -	$ -	$ -	$ -
State	-	-	-	-
Local	-	-	-	-
Licenses and permits	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	-	-	-	-
Expenditures				
Current				
Judicial	-	-	-	-
General government	-	-	-	-
Public safety	-	-	-	-
Health and welfare	-	-	-	-
Economic development	-	-	-	-
Parks and recreation	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	-	-	-
Revenues over (under) expenditures	-	-	-	-
Other financing sources (uses)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net changes in fund balance	-	-	-	-
Fund balance, beginning of year	8,155	8,155	8,155	-
Fund balance, end of year	$ 8,155	$ 8,155	$ 8,155	$ -

GRAND TRAVERSE COUNTY

HOUSING TRUST FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2018

	Budget Amounts		Actual	Variance Positive
	Original	**Final**	**Amount**	**(Negative)**
Revenues				
Intergovernmental revenues				
Federal	$ -	$ -	$ -	$ -
State	-	-	-	-
Local	-	-	-	-
Licenses and permits	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Interest	2,500	2,500	5,872	3,372
Miscellaneous	-	-	-	-
Total revenues	2,500	2,500	5,872	3,372
Expenditures				
Current				
Judicial	-	-	-	-
General government	-	-	-	-
Public safety	-	-	-	-
Health and welfare	72,500	72,500	-	72,500
Economic development	-	-	-	-
Parks and recreation	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	72,500	72,500	-	72,500
Revenues over (under) expenditures	(70,000)	(70,000)	5,872	75,872
Other financing sources (uses)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net changes in fund balance	(70,000)	(70,000)	5,872	75,872
Fund balance, beginning of year	286,474	286,474	286,474	-
Fund balance, end of year	$ 216,474	$ 216,474	$ 292,346	$ 75,872

GRAND TRAVERSE COUNTY

CDBG HOUSING GRANT FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2018

	Budget Amounts Original	Budget Amounts Final	Actual Amount	Variance Positive (Negative)
Revenues				
Intergovernmental revenues				
Federal	$ -	$ -	$ -	$ -
State	-	-	-	-
Local	-	-	66,935	66,935
Licenses and permits	-	-	-	-
Charges for services	350	350	58	(292)
Fines and forfeitures	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	350	350	66,993	66,643
Expenditures				
Current				
Judicial	-	-	-	-
General government	-	-	-	-
Public safety	-	-	-	-
Health and welfare	-	-	-	-
Economic development	50,350	50,350	-	50,350
Parks and recreation	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	50,350	50,350	-	50,350
Revenues over (under) expenditures	(50,000)	(50,000)	66,993	116,993
Other financing sources (uses)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net changes in fund balance	(50,000)	(50,000)	66,993	116,993
Fund balance, beginning of year	1,742,394	1,742,394	1,742,394	-
Fund balance, end of year	$ 1,692,394	$ 1,692,394	$ 1,809,387	$ 116,993

GRAND TRAVERSE COUNTY

NEXT MICHIGAN FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2018

	Budget Amounts Original	Budget Amounts Final	Actual Amount	Variance Positive (Negative)
Revenues				
Intergovernmental revenues				
Federal	$ -	$ -	$ -	$ -
State	-	-	-	-
Local	-	-	-	-
Licenses and permits	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	-	-	-	-
Expenditures				
Current				
Judicial	-	-	-	-
General government	-	-	-	-
Public safety	-	-	-	-
Health and welfare	-	-	-	-
Economic development	51,400	95,400	71,030	24,370
Parks and recreation	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	51,400	95,400	71,030	24,370
Revenues over (under) expenditures	(51,400)	(95,400)	(71,030)	24,370
Other financing sources (uses)				
Transfers in	-	44,000	44,000	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	44,000	44,000	-
Net changes in fund balance	(51,400)	(51,400)	(27,030)	24,370
Fund balance, beginning of year	52,742	52,742	52,742	-
Fund balance, end of year	$ 1,342	$ 1,342	$ 25,712	$ 24,370

GRAND TRAVERSE COUNTY

EDC REVOLVING LOAN FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2018

	Budget Amounts Original	Budget Amounts Final	Actual Amount	Variance Positive (Negative)
Revenues				
Intergovernmental revenues				
Federal	$ -	$ -	$ -	$ -
State	-	-	-	-
Local	-	-	-	-
Licenses and permits	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Interest	10,100	15,100	17,626	2,526
Miscellaneous	-	-	-	-
Total revenues	10,100	15,100	17,626	2,526
Expenditures				
Current				
Judicial	-	-	-	-
General government	-	-	-	-
Public safety	-	-	-	-
Health and welfare	-	-	-	-
Economic development	22,500	209,500	186,092	23,408
Parks and recreation	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	22,500	209,500	186,092	23,408
Revenues over (under) expenditures	(12,400)	(194,400)	(168,466)	25,934
Other financing sources (uses)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net changes in fund balance	(12,400)	(194,400)	(168,466)	25,934
Fund balance, beginning of year	408,311	408,311	408,311	-
Fund balance, end of year	$ 395,911	$ 213,911	$ 239,845	$ 25,934

GRAND TRAVERSE COUNTY

TNT FORFEITURE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2018

	Budget Amounts Original	Budget Amounts Final	Actual Amount	Variance Positive (Negative)
Revenues				
Intergovernmental revenues				
Federal	$ 2,000	$ 2,000	$ -	$ (2,000)
State	-	-	-	-
Local	1,000	1,550	1,950	400
Licenses and permits	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	42,500	36,928	89,013	52,085
Interest	10	16	17	1
Miscellaneous	-	-	-	-
Total revenues	45,510	40,494	90,980	50,486
Expenditures				
Current				
Judicial	-	-	-	-
General government	-	-	-	-
Public safety	45,510	63,094	49,211	13,883
Health and welfare	-	-	-	-
Economic development	-	-	-	-
Parks and recreation	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	45,510	63,094	49,211	13,883
Revenues over (under) expenditures	-	(22,600)	41,769	64,369
Other financing sources (uses)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net changes in fund balance	-	(22,600)	41,769	64,369
Fund balance, beginning of year	250,186	250,186	250,186	-
Fund balance, end of year	$ 250,186	$ 227,586	$ 291,955	$ 64,369

GRAND TRAVERSE COUNTY

TNT GRANT FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2018

	Budget Amounts Original	Budget Amounts Final	Actual Amount	Variance Positive (Negative)
Revenues				
Intergovernmental revenues				
Federal	$ 87,200	$ 102,200	$ 95,119	$ (7,081)
State	-	-	-	-
Local	-	-	-	-
Licenses and permits	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	87,200	102,200	95,119	(7,081)
Expenditures				
Current				
Judicial	-	-	-	-
General government	-	-	-	-
Public safety	87,200	102,200	95,120	7,080
Health and welfare	-	-	-	-
Economic development	-	-	-	-
Parks and recreation	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	87,200	102,200	95,120	7,080
Revenues over (under) expenditures	-	-	(1)	(1)
Other financing sources (uses)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net changes in fund balance	-	-	(1)	(1)
Fund balance, beginning of year	7,864	7,864	7,864	-
Fund balance, end of year	$ 7,864	$ 7,864	$ 7,863	$ (1)

GRAND TRAVERSE COUNTY

CHILD CARE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2018

	Budget Amounts Original	Budget Amounts Final	Actual Amount	Variance Positive (Negative)
Revenues				
Intergovernmental revenues				
Federal	$ -	$ -	$ -	$ -
State	875,255	875,255	591,208	(284,047)
Local	-	-	-	-
Licenses and permits	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Interest	-	-	-	-
Miscellaneous	275,000	275,000	139,396	(135,604)
Total revenues	1,150,255	1,150,255	730,604	(419,651)
Expenditures				
Current				
Judicial	-	-	-	-
General government	-	-	-	-
Public safety	-	-	-	-
Health and welfare	1,946,510	1,946,510	1,163,073	783,437
Economic development	-	-	-	-
Parks and recreation	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	1,946,510	1,946,510	1,163,073	783,437
Revenues over (under) expenditures	(796,255)	(796,255)	(432,469)	363,786
Other financing sources (uses)				
Transfers in	796,255	796,255	432,470	(363,785)
Transfers out	-	-	-	-
Total other financing sources (uses)	796,255	796,255	432,470	(363,785)
Net changes in fund balance	-	-	1	1
Fund balance, beginning of year	-	-	-	-
Fund balance, end of year	$ -	$ -	$ 1	$ 1

GRAND TRAVERSE COUNTY

ANIMAL CONTROL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2018

	Budget Amounts Original	Budget Amounts Final	Actual Amount	Variance Positive (Negative)
Revenues				
Intergovernmental revenues				
Federal	$ -	$ -	$ -	$ -
State	-	-	-	-
Local	-	3,377	3,486	109
Licenses and permits	120,443	120,443	126,112	5,669
Charges for services	9,900	9,900	15,644	5,744
Fines and forfeitures	-	-	-	-
Interest	-	-	686	686
Miscellaneous	240	240	2,824	2,584
Total revenues	130,583	133,960	148,752	14,792
Expenditures				
Current				
Judicial	-	-	-	-
General government	-	-	-	-
Public safety	130,583	283,960	254,754	29,206
Health and welfare	-	-	-	-
Economic development	-	-	-	-
Parks and recreation	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	130,583	283,960	254,754	29,206
Revenues over (under) expenditures	-	(150,000)	(106,002)	43,998
Other financing sources (uses)				
Transfers in	-	150,000	150,000	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	150,000	150,000	-
Net changes in fund balance	-	-	43,998	43,998
Fund balance, beginning of year	10,467	10,467	10,467	-
Fund balance, end of year	$ 10,467	$ 10,467	$ 54,465	$ 43,998

GRAND TRAVERSE COUNTY

SENIOR CENTER FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2018

	Budget Amounts		Actual	Variance Positive
	Original	Final	Amount	(Negative)
Revenues				
Property taxes	$ 483,290	$ 483,290	$ 474,294	$ (8,996)
Intergovernmental revenues				
Federal	-	-	-	-
State	-	-	-	-
Local	-	-	-	-
Licenses and permits	-	-	-	-
Charges for services	53,500	88,500	94,869	6,369
Fines and forfeitures	-	-	-	-
Interest	2,000	2,000	13,534	11,534
Miscellaneous	7,000	7,000	10,797	3,797
Total revenues	545,790	580,790	593,494	12,704
Expenditures				
Current				
Judicial	-	-	-	-
General government	-	-	-	-
Public safety	-	-	-	-
Health and welfare	587,870	622,870	569,164	53,706
Economic development	-	-	-	-
Parks and recreation	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	587,870	622,870	569,164	53,706
Revenues over (under) expenditures	(42,080)	(42,080)	24,330	66,410
Other financing sources (uses)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net changes in fund balance	(42,080)	(42,080)	24,330	66,410
Fund balance, beginning of year	629,013	629,013	629,013	-
Fund balance, end of year	$ 586,933	$ 586,933	$ 653,343	$ 66,410

GRAND TRAVERSE COUNTY

NONMAJOR PROPRIETARY FUNDS
COMBINING STATEMENT OF NET POSITION

DECEMBER 31, 2018

	Enterprise Funds					
Assets	**Homestead**	**Inspections**	**Foreclosure Tax Collection**	**Solid Waste**	**Building Authority**	**Total**
Current assets						
Cash and pooled investments	$ 169,020	$ 3,564,661	$ 662,549	$ 420,453	$ 11	$ 4,816,694
Accounts receivable	-	210	-	30,026	-	30,236
Property tax receivable	18,837	-	-	-	-	18,837
Due from other funds	-	-	-	530	-	530
Due from other governments	-	-	-	26,065	-	26,065
Prepaid and other assets	-	-	812	-	-	812
Total current assets	187,857	3,564,871	663,361	477,074	11	4,893,174
Noncurrent assets						
Capital assets						
Capital assets, net	-	51,018	-	-	-	51,018
Total assets	187,857	3,615,889	663,361	477,074	11	4,944,192
Deferred outflows of resources						
Pension & OPEB related	-	144,316	-	-	-	144,316
Liabilities						
Current liabilities						
Accounts payable	25	4,906	3,963	33,062	-	41,956
Accrued liabilities	295	14,135	1,472	-	-	15,902
Due to other funds	8	1,769	-	135	-	1,912
Due to other governmental units	26,760	-	-	850	-	27,610
Total current liabilities	27,088	20,810	5,435	34,047	-	87,380
Long-term liabilities						
Compensated absences	-	50,176	-	-	-	50,176
Net pension liability	-	1,130,880	-	-	-	1,130,880
Total long-term liabilities	-	1,181,056	-	-	-	1,181,056
Total liabilities	27,088	1,201,866	5,435	34,047	-	1,268,436
Net position						
Net investment in capital assets	-	51,018	-	-	-	51,018
Unrestricted	160,769	2,507,321	657,926	443,027	11	3,769,054
Total net position	$ 160,769	$ 2,558,339	$ 657,926	$ 443,027	$ 11	$ 3,820,072

GRAND TRAVERSE COUNTY

NONMAJOR PROPRIETARY FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION

FOR THE YEAR ENDED DECEMBER 31, 2018

	Enterprise Funds					
	Homestead	**Inspections**	**Foreclosure Tax Collection**	**Solid Waste**	**Building Authority**	**Total**
Operating revenue						
Charges for services	$ -	$ 1,831,074	$ 90,494	$ 360,904	$ -	$ 2,282,472
Miscellaneous	5,022	7,756	80,016	6,020	1	98,815
Total operating revenue	5,022	1,838,830	170,510	366,924	1	2,381,287
Operating expense						
Personnel services	15,896	1,316,843	69,972	65,319	-	1,468,030
Contracted services	321	132,377	69,518	238,589	30	440,835
Supplies	22	25,310	6,817	4,072	-	36,221
Other	436	106,740	2,743	3,870	-	113,789
Depreciation	-	20,408	-	-	-	20,408
Total operating expense	16,675	1,601,678	149,050	311,850	30	2,079,283
Operating income (loss)	(11,653)	237,152	21,460	55,074	(29)	302,004
Non-operating revenue (expense)						
Interest income	2,221	-	8,431	-	-	10,652
Income (loss) before transfers	(9,432)	237,152	29,891	55,074	(29)	312,656
Transfers out	-	-	(86,402)	-	-	(86,402)
Change in net position	(9,432)	237,152	(56,511)	55,074	(29)	226,254
Net position, beginning of year	170,201	2,321,187	714,437	387,953	40	3,593,818
Net position, end of year	$ 160,769	$ 2,558,339	$ 657,926	$ 443,027	$ 11	$ 3,820,072

GRAND TRAVERSE COUNTY

NONMAJOR PROPRIETARY FUNDS
COMBINING STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED DECEMBER 31, 2018

	Enterprise Funds					
	Homestead	Inspections	Foreclosure Tax Collection	Solid Waste	Building Authority	Total
Cash flows from operating activities						
Receipts from customers and users	$ 48,792	$ 1,839,231	$ 170,510	$ 320,529	$ 1	$ 2,379,063
Payments to employees	(15,896)	(867,305)	(69,972)	(65,319)	-	(1,018,492)
Payments to suppliers	(85,868)	(267,871)	(75,512)	(256,198)	(30)	(685,479)
Net cash provided by (used in) operating activities	(52,972)	704,055	25,026	(988)	(29)	675,092
Cash flows from non-capital financing activities						
Payment of loan from other funds	-	-	-	(530)	-	(530)
Receipts of loan to other funds	8	1,768	-	135	-	1,911
Transfer out	-	-	(86,402)	-	-	(86,402)
Net cash provided by (used in) non-capital financing activities	8	1,768	(86,402)	(395)	-	(85,021)
Cash flows from investing activities						
Interest income	2,221	-	8,431	-	-	10,652
Net increase (decrease) in cash and pooled investments	(50,743)	705,823	(52,945)	(1,383)	(29)	600,723
Cash and pooled investments, beginning of year	219,763	2,858,838	715,494	421,836	40	4,215,971
Cash and pooled investments, end of year	$ 169,020	$ 3,564,661	$ 662,549	$ 420,453	$ 11	$ 4,816,694
Cash flows from operating activities						
Operating income (loss)	$ (11,653)	$ 237,152	$ 21,460	$ 55,074	$ (29)	$ 302,004
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities						
Depreciation	-	20,408	-	-	-	20,408
Changes in operating assets and liabilities which provided (used) cash						
Accounts receivable	-	401	-	(20,330)	-	(19,929)
Property tax receivable	43,770	-	-	-	-	43,770
Net pension deferred outflows and inflows	-	(111,905)	-	-	-	(111,905)
Prepaid assets and other items	-	-	(812)	460	-	(352)
Due from other governments	-	-	-	(26,065)	-	(26,065)
Accounts payable	(11)	(6,452)	3,963	(10,427)	-	(12,927)
Accrued liabilities	67	3,008	415	-	-	3,490
Due to other governments	(85,145)	-	-	300	-	(84,845)
Compensated absences	-	2,023	-	-	-	2,023
Net pension liability	-	559,420	-	-	-	559,420
Net cash provided by (used in) operating activities	$ (52,972)	$ 704,055	$ 25,026	$ (988)	$ (29)	$ 675,092

GRAND TRAVERSE COUNTY

INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF NET POSITION

DECEMBER 31, 2018

	Internal Service Funds					
Assets	**Information Technology**	**County Insurance**	**Fringe Benefits**	**Central Services**	**Motor Pool**	**Total**
Current assets						
Cash and pooled investments	$ 531,029	$ 263,785	$ 869,721	$ 72,133	$ -	$ 1,736,668
Accounts receivable	512	-	304	-	-	816
Due from other funds	143,816	-	-	10,391	-	154,207
Due from component units	2,567	-	-	439	-	3,006
Due from other governments	19,640	-	-	2,394	-	22,034
Prepaid items	65,338	-	-	22,892	-	88,230
Total current assets	762,902	263,785	870,025	108,249	-	2,004,961
Noncurrent assets						
Capital assets						
Construction in progress	317,341	-	-	-	-	317,341
Capital assets	422,844	-	-	19,017	2,565,280	3,007,141
Net capital assets	740,185	-	-	19,017	2,565,280	3,324,482
Total assets	1,503,087	263,785	870,025	127,266	2,565,280	5,329,443
Liabilities						
Current liabilities						
Accounts payable	52,208	2,067	3,249	3,102	-	60,626
Accrued liabilities	16,912	96,642	120,417	-	-	233,971
Due to other funds	76,882	165,076	12,146	-	-	254,104
Due to other governmental units	6,300	-	-	-	-	6,300
Total current liabilities	152,302	263,785	135,812	3,102	-	555,001
Long-term liabilities						
Due within one year	191,539	-	-	-	-	191,539
Due in more than one year	402,757	-	-	-	-	402,757
Advance from other funds	-	-	-	-	2,099,366	2,099,366
Compensated absences	47,103	-	-	-	-	47,103
Total long-term liabilities	641,399	-	-	-	2,099,366	2,740,765
Total liabilities	793,701	263,785	135,812	3,102	2,099,366	3,295,766
Net position						
Net investment in capital assets	145,889	-	-	19,017	2,565,280	2,730,186
Unrestricted	563,497	-	734,213	105,147	(2,099,366)	(696,509)
Total net position	$ 709,386	$ -	$ 734,213	$ 124,164	$ 465,914	$ 2,033,677

GRAND TRAVERSE COUNTY

INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION

FOR THE YEAR ENDED DECEMBER 31, 2018

	Internal Service Funds					
	Information Technology	County Insurance	Fringe Benefits	Central Services	Motor Pool	Total
Operating revenue						
Charges for services	$ 1,825,091	$ 400,656	$ 12,731,659	$ 107,484	$ 674,128	$ 15,739,018
Miscellaneous	79,356	101,905	623,532	-	-	804,793
Total operating revenue	1,904,447	502,561	13,355,191	107,484	674,128	16,543,811
Operating expense						
Personnel services	933,272	-	2,479	79,280	-	1,015,031
Contracted services	135,399	64,174	13,283,623	1,058	-	13,484,254
Supplies	124,450	-	-	128,290	-	252,740
Other	563,835	438,387	33,670	30,782	-	1,066,674
Depreciation	74,164	-	-	11,656	570,062	655,882
Total operating expense	1,831,120	502,561	13,319,772	251,066	570,062	16,474,581
Operating income (loss)	73,327	-	35,419	(143,582)	104,066	69,230
Non-operating revenue (expense)						
Interest expense	-	-	-	-	(54,382)	(54,382)
Change in net position	73,327	-	35,419	(143,582)	49,684	14,848
Net position, beginning of year	636,059	-	698,794	267,746	416,230	2,018,829
Net position, end of year	$ 709,386	$ -	$ 734,213	$ 124,164	$ 465,914	$ 2,033,677

GRAND TRAVERSE COUNTY

INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED DECEMBER 31, 2018

	Internal Service Funds					
	Information Technology	County Insurance	Fringe Benefits	Central Services	Motor Pool	Total
Cash flows from operating activities						
Receipts from customers and users	$ 2,130,633	$ 502,561	$ 13,432,249	$ 148,303	$ 674,128	$ 16,887,874
Payments to employees	(929,829)	-	(2,479)	(79,280)	-	(1,011,588)
Payments to suppliers	(599,958)	(593,967)	(13,254,016)	(165,068)	-	(14,613,009)
Net cash provided by (used in) operating activities	600,846	(91,406)	175,754	(96,045)	674,128	1,263,277
Cash flows from non-capital financing activities						
Payment of loan from other funds	(30,899)		-	-	(619,746)	(650,645)
Receipts of loan to other funds	76,882	165,076	12,146	-	-	254,104
Net cash provided by (used in) non-capital financing activities	45,983	165,076	12,146	-	(619,746)	(396,541)
Cash flows from capital and related financing activities						
Interest expense	-	-	-	-	(54,382)	(54,382)
Issuance of long-term debt	594,296	-	-	-	-	594,296
Acquisitions of capital assets	(710,096)	-	-	-	-	(710,096)
Net cash provided by (used in) capital and related financing activities	(115,800)	-	-	-	(54,382)	(170,182)
Net increase (decrease) in cash and pooled investments	531,029	73,670	187,900	(96,045)	-	696,554
Cash and pooled investments, beginning of year	-	190,115	681,821	168,178	-	1,040,114
Cash and pooled investments, end of year	$ 531,029	$ 263,785	$ 869,721	$ 72,133	$ -	$ 1,736,668
Cash flows from operating activities						
Operating income (loss)	$ 73,327	$ -	$ 35,419	$ (143,582)	$ 104,066	$ 69,230
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities						
Depreciation	74,164	-	-	11,656	570,062	655,882
Changes in operating assets and liabilities which provided (used) cash						
Accounts receivable	392,209	-	77,058	54,043	-	523,310
Due from other funds	(143,816)	-	-	(10,391)	-	(154,207)
Due from component units	(2,567)	-	-	(439)	-	(3,006)
Due from other governments	(19,640)	-	-	(2,394)	-	(22,034)
Prepaid assets and other items	178,108	-	51,842	(3,244)	-	226,706
Accounts payable	39,246	(2,965)	1,268	(407)	-	37,142
Due to other governments	6,300	-	-	-	-	6,300
Accrued liabilities	72	(88,441)	10,167	(1,287)	-	(79,489)
Compensated absences	3,443	-	-	-	-	3,443
Net cash provided by (used in) operating activities	$ 600,846	$ (91,406)	$ 175,754	$ (96,045)	$ 674,128	$ 1,263,277

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GRAND TRAVERSE COUNTY

AGENCY FUNDS
COMBINING BALANCE SHEET

DECEMBER 31, 2018

	Trust and Agency	Library Penal Fines	Inmate Trust	District Court Trust	Friend of the Court Trust	Water and Sewer Receiving Funds	Total
Assets							
Cash and pooled investments	$ 1,981,735	$ 130,135	$ 118,226	$ 27,972	$ 5,680	$ 676,355	$ 2,940,103
Due from other governments	-	-	-	-	-	957,294	957,294
Total assets	$ 1,981,735	$ 130,135	$ 118,226	$ 27,972	$ 5,680	$ 1,633,649	$ 3,897,397
Liabilities							
Due to other governmental units	$ 824,377	$ -	$ -	$ -	$ -	$ -	$ 824,377
Court items payable	118,706	-	-	27,972	5,680	-	152,358
Undistributed receipts	7,229	130,135	-	-	-	1,633,649	1,771,013
Other	1,031,423	-	118,226	-	-	-	1,149,649
Total liabilities	$ 1,981,735	$ 130,135	$ 118,226	$ 27,972	$ 5,680	$ 1,633,649	$ 3,897,397

GRAND TRAVERSE COUNTY

AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

FOR THE YEAR ENDED DECEMBER 31, 2018

	Balance January 1, 2018	Additions	Deductions	Balance December 31, 2018
Trust and Agency Fund				
Assets				
Cash and pooled investments	$ 2,450,658	$ 84,772,426	$ 85,241,349	$ 1,981,735
Due from other governments	-	2,552	2,552	-
Total assets	$ 2,450,658	$ 84,774,978	$ 85,243,901	$ 1,981,735
Liabilities				
Due to other governmental units	$ 1,236,039	$ 69,003,066	$ 69,414,728	$ 824,377
Court items payable	55,219	538,766	475,279	118,706
Undistributed receipts	16,453	14,590,666	14,599,890	7,229
Other	1,142,947	639,927	751,451	1,031,423
Total liabilities	$ 2,450,658	$ 84,772,425	$ 85,241,348	$ 1,981,735
Library Fines				
Assets				
Cash and pooled investments	$ 114,035	$ 262,481	$ 246,381	$ 130,135
Liabilities				
Undistributed receipts	$ 114,035	$ 262,481	$ 246,381	$ 130,135
Inmate Trust				
Assets				
Cash and pooled investments	$ 95,424	$ 597,649	$ 574,847	$ 118,226
Liabilities				
Other	$ 95,424	$ 597,649	$ 574,847	$ 118,226
District Court Trust				
Assets				
Cash and pooled investments	$ 22,681	$ 257,218	$ 251,927	$ 27,972
Liabilities				
Court items payable	$ 22,681	$ 257,218	$ 251,927	$ 27,972

GRAND TRAVERSE COUNTY

AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

FOR THE YEAR ENDED DECEMBER 31, 2018

Trust and Agency Fund

	Balance January 1, 2018	Additions	Deductions	Balance December 31, 2018
Friend of the Court				
Assets				
Cash and pooled investments	$ 6,849	$ 1,529,171	$ 1,530,340	$ 5,680
Liabilities				
Court items payable	$ 6,849	$ 1,529,171	$ 1,530,340	$ 5,680
Water and Sewer Receiving Funds				
Assets				
Cash and pooled investments	$ 664,635	$ 11,519,992	$ 11,508,272	$ 676,355
Due from other governments	304,948	12,208,344	11,555,998	957,294
Total assets	$ 969,583	$ 23,728,336	$ 23,064,270	$ 1,633,649
Liabilities				
Undistributed receipts	$ 969,583	$ 12,826,218	$ 12,162,152	$ 1,633,649
Total Agency Funds				
Assets				
Cash and pooled investments	$ 3,354,282	$ 98,938,937	$ 99,353,116	$ 2,940,103
Due from other governments	304,948	12,210,896	11,558,550	957,294
Total assets	$ 3,659,230	$ 111,149,833	$ 110,911,666	$ 3,897,397
Liabilities				
Due to other governmental units	$ 1,236,039	$ 69,003,066	$ 69,414,728	$ 824,377
Court items payable	84,749	2,325,155	2,257,546	152,358
Undistributed receipts	1,100,071	27,679,365	27,008,423	1,771,013
Other	1,238,371	1,237,576	1,326,298	1,149,649
Total liabilities	$ 3,659,230	$ 100,245,162	$ 100,006,995	$ 3,897,397

GRAND TRAVERSE COUNTY

LAND BANK AUTHORITY
STATEMENT OF NET POSITION

DECEMBER 31, 2018

Assets	
Current assets	
Cash and pooled investments	$ 722,537
Accounts receivable	184,000
Property tax receivable	9,679
Property inventory	453,882
Total assets	1,370,098
Liabilities	
Current liabilities	
Accounts payable	1,004
Due to primary government	7,500
Total current liabilities	8,504
Deferred inflows of resources	
Subsequent year property taxes	25,036
Net position	
Restricted	1,336,558
Unrestricted	-
Total net position	$ 1,336,558

GRAND TRAVERSE COUNTY

LAND BANK AUTHORITY
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION

FOR THE YEAR ENDED DECEMBER 31, 2018

Operating revenue	
Property sales	$ 1,016,376
Operating expense	
Economic development	394,312
Operating income (loss)	622,064
Non-operating revenue (expense)	
Property taxes	17,538
Interest income	7,398
Total non-operating revenue (expense)	24,936
Change in net position	647,000
Net position, beginning of year	689,558
Net position, end of year	$ 1,336,558

GRAND TRAVERSE COUNTY

LAND BANK AUTHORITY
STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED DECEMBER 31, 2018

Cash flows from operating activities	
Receipts from customers and users	$ 827,376
Payments to suppliers	(381,378)
Net cash provided by (used in) operating activities	445,998
Cash flows from non-capital financing activities	
Receipt of property taxes	21,112
Payment of loan from primary government	3,897
Net cash provided by (used in) non-capital financing activities	25,009
Cash flows from investing activities	
Interest income	7,398
Net increase (decrease) in cash and pooled investments	478,405
Cash and pooled investments, beginning of year	244,132
Cash and pooled investments, end of year	$ 722,537
Cash flows from operating activities	
Operating income (loss)	$ 622,064
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities	
Changes in operating assets and liabilities which provided (used) cash	
Accounts receivable	(184,000)
Property inventory	11,930
Accounts payable	1,004
Accrued liabilities	(5,000)
Net cash provided by (used in) operating activities	$ 445,998

GRAND TRAVERSE COUNTY

BROWNFIELD REDEVELOPMENT AUTHORITY
COMBINING STATEMENT OF NET POSITION

DECEMBER 31, 2018

	General Operations	Local Revolving Fund	Park Street	CSXT Boardman Lake
Assets				
Cash and pooled investments	$ 60,872	$ 907,298	$ 2,457	$ 845,893
Due from other governments	-	-	-	-
Advance to other funds	-	1,556,393	-	-
Accounts receivable long-term	-	-	-	-
Prepaid items	-	18,761	-	-
Total assets	$ 60,872	$ 2,482,452	$ 2,457	$ 845,893
Liabilities and fund balances				
Liabilities				
Accounts payable	$ 15,134	$ -	$ -	$ -
Accrued liabilities	-	-	-	-
Due to other governments	-	-	-	-
Advance from other funds	-	-	-	-
Long-term debt				
Due within one year	-	-	-	-
Due in more than one year	-	-	-	-
Total liabilities	15,134	-	-	-
Net position				
Restricted	45,738	2,482,452	2,457	845,893
Unrestricted	-	-	-	-
Total net position	$ 45,738	$ 2,482,452	$ 2,457	$ 845,893

Traverse House Scamehorn	Grand Traverse Auto	Grand Traverse Commons	Kinney	Blarney Castle	River West Snowden	TC East Bay Plaza
$ 25,154	$ 253,352	$ 153,681	$ 61,377	$ 152,751	$ 212,937	$ 69,701
-	216,549	-	-	-	-	-
-	-	-	-	-	-	-
24,846	1,912,122	418,193	105,016	380,763	-	-
-	-	-	-	-	-	-
$ 50,000	$ 2,382,023	$ 571,874	$ 166,393	$ 533,514	$ 212,937	$ 69,701
$ -	$ 216,549	$ -	$ -	$ -	$ -	$ -
-	6,450	10,754	-	4,628	-	-
-	-	-	-	-	-	-
50,000	1,340,000	-	166,393	-	-	-
-	110,526	88,952	-	55,327	-	-
-	708,498	472,168	-	473,559	-	-
50,000	2,382,023	571,874	166,393	533,514	-	-
-	-	-	-	-	212,937	69,701
-	-	-	-	-	-	-
$ -	$ -	$ -	$ -	$ -	$ 212,937	$ 69,701

(continued)

GRAND TRAVERSE COUNTY

BROWNFIELD REDEVELOPMENT AUTHORITY
COMBINING STATEMENT OF NET POSITION

DECEMBER 31, 2018

	TBA Credit Union	Graetz Property	Old Town Center	Uptown
Assets				
Cash and pooled investments	$ 5,315	$ 682	$ 6,250	$ 13,799
Due from other governments	-	-	-	-
Advance to other funds	-	-	-	-
Accounts receivable long-term	-	-	-	116,454
Prepaid items	-	-	-	-
Total assets	$ 5,315	$ 682	$ 6,250	$ 130,253
Liabilities and fund balances				
Liabilities				
Accounts payable	$ -	$ -	$ -	$ -
Accrued liabilities	-	-	-	-
Due to other governments	4,767	566	4,926	12,753
Advance from other funds	-	-	-	-
Long-term debt				
Due within one year	-	-	-	11,495
Due in more than one year	-	-	-	106,005
Total liabilities	4,767	566	4,926	130,253
Net position				
Restricted	548	116	1,324	-
Unrestricted	-	-	-	-
Total net position	$ 548	$ 116	$ 1,324	$ -

Food For Thought	Envision 8th Street	Park Place	Total
$ 2,365	$ 1,948	$ 5,230	$ 2,781,062
-	-	-	216,549
-	-	-	1,556,393
-	-	-	2,957,394
-	-	-	18,761
$ 2,365	$ 1,948	$ 5,230	$ 7,530,159
$ -	$ -	$ -	$ 231,683
-	-	-	21,832
2,291	363	634	26,300
-	-	-	1,556,393
-	-	-	266,300
-	-	-	1,760,230
2,291	363	634	3,862,738
74	1,585	4,596	3,667,421
-	-	-	-
$ 74	$ 1,585	$ 4,596	$ 3,667,421

(concluded)

GRAND TRAVERSE COUNTY

BROWNFIELD REDEVELOPMENT AUTHORITY
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION

DECEMBER 31, 2018

	General Operations	Local Revolving Fund	Park Street	CSXT Boardman Lake
Revenues				
Capture	$ -	$ 73,494	$ 157,742	$ 721,469
Charges for services	-	500	-	-
Miscellaneous	4,522	-	-	-
Total revenues	4,522	73,994	157,742	721,469
Expense				
Contracted services	183,314	514,728	155,000	522,609
Revenues over (under) expense	(178,792)	(440,734)	2,742	198,860
Non-operating revenue (expense)				
Interest income	-	20,272	102	6,620
Grants				
Federal	-	-	-	-
State	-	-	-	-
Interest expense	-	-	-	-
Total other financing sources (uses)	-	20,272	102	6,620
Income (loss) before transfers	(178,792)	(420,462)	2,844	205,480
Other financing sources and (uses)				
Transfers in	175,001	-	-	-
Transfers out	-	-	(2,293)	(64,430)
Total transfers	175,001	-	(2,293)	(64,430)
Change in net position	(3,791)	(420,462)	551	141,050
Net position, beginning of year	49,529	2,902,914	1,906	704,843
Net position, end of year	$ 45,738	$ 2,482,452	$ 2,457	$ 845,893

Traverse House Scamehorn	Grand Traverse Auto	Grand Traverse Commons	Kinney	Blarney Castle	River West Snowden	TC East Bay Plaza
$ 72,808	$ 83,234	$ 1,109,620	$ 785	$ 14,913	$ 20,534	$ 60,058
-	-	-	-	-	-	-
-	-	-	-	-	-	-
72,808	83,234	1,109,620	785	14,913	20,534	60,058
65,428	439,012	1,034,259	-	-	-	26,000
7,380	(355,778)	75,361	785	14,913	20,534	34,058
450	1,303	1,763	288	1,319	2,158	586
-	114,748	-	-	-	-	-
-	248,486	-	-	-	-	-
-	(3,779)	(12,747)	-	(5,446)	-	-
450	360,758	(10,984)	288	(4,127)	2,158	586
7,830	4,980	64,377	1,073	10,786	22,692	34,644
-	-	-	-	-	-	-
(7,979)	(4,980)	(64,377)	(1,073)	(10,786)	(353)	(3,075)
(7,979)	(4,980)	(64,377)	(1,073)	(10,786)	(353)	(3,075)
(149)	-	-	-	-	22,339	31,569
149	-	-	-	-	190,598	38,132
$ -	$ -	$ -	$ -	$ -	$ 212,937	$ 69,701

(continued)

GRAND TRAVERSE COUNTY

BROWNFIELD REDEVELOPMENT AUTHORITY COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION

DECEMBER 31, 2018

	TBA Credit Union	Graetz Property	Old Town Center	Uptown
Revenues				
Capture	$ 68,859	$ 9,500	$ 64,571	$ 51,227
Charges for services	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	68,859	9,500	64,571	51,227
Expense				
Contracted services	62,767	8,566	56,926	49,753
Revenues over (under) expense	6,092	934	7,645	1,474
Non-operating revenue (expense)				
Interest income	229	14	113	104
Grants				
Federal	-	-	-	-
State	-	-	-	-
Interest expense	-	-	-	-
Total Non-operating revenue (expense)	229	14	113	104
Income (loss) before transfers	6,321	948	7,758	1,578
Other financing sources and (uses)				
Transfers in	-	-	-	-
Transfers out	(5,773)	(832)	(6,434)	(1,578)
Total transfers	(5,773)	(832)	(6,434)	(1,578)
Change in net position	548	116	1,324	-
Net position, beginning of year	-	-	-	-
Net position, end of year	$ 548	$ 116	$ 1,324	$ -

Food For Thought	Envision 8th Street	Park Place	Total
$ 25,515	$ 2,338	$ 5,685	$ 2,542,352
-	-	-	500
-	-	-	4,522
25,515	2,338	5,685	2,547,374
25,291	363	634	3,144,650
224	1,975	5,051	(597,276)
10	9	24	35,364
-	-	-	114,748
-	-	-	248,486
-	-	-	(21,972)
10	9	24	376,626
234	1,984	5,075	(220,650)
-	-	-	175,001
(160)	(399)	(479)	(175,001)
(160)	(399)	(479)	-
74	1,585	4,596	(220,650)
-	-	-	3,888,071
$ 74	$ 1,585	$ 4,596	$ 3,667,421

(concluded)

GRAND TRAVERSE COUNTY

BROWNFIELD REDEVELOPMENT AUTHORITY
COMBINING STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED DECEMBER 31, 2018

	General Operations	Local Revolving Fund	Park Street	CSXT Boardman Lake
Cash flows from operating activities				
Receipts from customers and users	$ 4,522	$ 73,994	$ 157,742	$ 721,469
Payments to employees	-	-	-	-
Payments to suppliers	(308,180)	(500,001)	(155,000)	(522,609)
Net cash provided by (used in) operating activities	(303,658)	(426,007)	2,742	198,860
Cash flows from non-capital financing activities				
Contributions received	-	-	-	-
Transfer in	175,001	-	-	-
Transfer out	-	-	(2,293)	(64,430)
Net cash provided by (used in) non-capital financing activities	175,001	-	(2,293)	(64,430)
Cash flows from capital and related financing activities				
Interest expense	-	-	-	-
Principal payments	-	-	-	-
Additional long-term debt	-	-	-	-
Net cash provided by (used in) capital and related financing activities	-	-	-	-
Cash flows from investing activities				
Interest income	-	20,272	102	6,620
Net cash provided by (used in) investing activities	-	20,272	102	6,620
Net increase (decrease) in cash and pooled investments	(128,657)	(405,735)	551	141,050
Cash and pooled investments, beginning of year	189,529	1,313,033	1,906	704,843
Cash and pooled investments, end of year	$ 60,872	$ 907,298	$ 2,457	$ 845,893
Cash flows from operating activities				
Operating income (loss)	$ (178,792)	$ (440,734)	$ 2,742	$ 198,860
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities				
Changes in operating assets and liabilities which provided (used) cash				
Accounts receivable	-	-	-	-
Prepaid assets and other items	-	14,727	-	-
Due from other governments	-	-	-	-
Accounts payable	(124,866)	-	-	-
Accrued liabilities	-	-	-	-
Due to other governments	-	-	-	-
Net cash provided by (used in) operating activities	$ (303,658)	$ (426,007)	$ 2,742	$ 198,860

Traverse House Scamehorn	Grand Traverse Auto	Grand Traverse Commons	Kinney	Blarney Castle	River West Snowden	TC East Bay Plaza
$ 47,962	$ 351,946	$ 1,041,680	$ 61,931	$ 101,180	$ 20,534	$ 60,058
-	-	(1,673)	-	-	-	-
(65,428)	(303,147)	(1,034,259)	-	(477)	-	(26,000)
(17,466)	48,799	5,748	61,931	100,703	20,534	34,058
-	146,685	-	-	-	-	-
-	-	-	-	-	-	-
(7,979)	(4,980)	(64,377)	(1,073)	(10,786)	(353)	(3,075)
(7,979)	141,705	(64,377)	(1,073)	(10,786)	(353)	(3,075)
-	(3,779)	(12,747)	-	(5,446)	-	-
-	-	(87,208)	-	(54,509)	-	-
-	30,068	-	-	-	-	-
-	26,289	(99,955)	-	(59,955)	-	-
450	1,303	1,763	288	1,319	2,158	586
450	1,303	1,763	288	1,319	2,158	586
(24,995)	218,096	(156,821)	61,146	31,281	22,339	31,569
50,149	35,256	310,502	231	121,470	190,598	38,132
$ 25,154	$ 253,352	$ 153,681	$ 61,377	$ 152,751	$ 212,937	$ 69,701
$ 7,380	$ (355,778)	$ 75,361	$ 785	$ 14,913	$ 20,534	$ 34,058
(24,846)	183,153	(67,940)	61,146	86,267	-	-
-	-	-		-	-	-
-	85,559	-	-	-	-	-
-	130,990	-	-	-	-	-
-	4,875	(1,673)	-	(477)	-	-
-	-	-	-	-	-	-
$ (17,466)	$ 48,799	$ 5,748	$ 61,931	$ 100,703	$ 20,534	$ 34,058

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GRAND TRAVERSE COUNTY

BROWNFIELD REDEVELOPMENT AUTHORITY
COMBINING STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED DECEMBER 31, 2018

	TBA Credit Union	Graetz Property	Old Town Center	Uptown
Cash flows from operating activities				
Receipts from customers and users	$ 1,307,366	$ 9,787	$ 66,668	$ 51,981
Payments to employees	-	-	-	-
Payments to suppliers	(58,000)	(8,595)	(56,872)	(37,000)
Net cash provided by (used in) operating activities	1,249,366	1,192	9,796	14,981
Cash flows from non-capital financing activities				
Contributions received	-	-	-	-
Transfer in	-	-	-	-
Transfer out	(5,773)	(832)	(6,434)	(1,578)
Net cash provided by (used in) non-capital financing activities	(5,773)	(832)	(6,434)	(1,578)
Cash flows from capital and related financing activities				
Interest expense	-	-	-	-
Principal payments	(1,397,424)	-	-	-
Additional long-term debt	-	-	-	-
Net cash provided by (used in) capital and related financing activities	(1,397,424)	-	-	-
Cash flows from investing activities				
Interest income	229	14	113	104
Net cash provided by (used in) investing activities	229	14	113	104
Net increase (decrease) in cash and pooled investments	(153,602)	374	3,475	13,507
Cash and pooled investments, beginning of year	158,917	308	2,775	292
Cash and pooled investments, end of year	$ 5,315	$ 682	$ 6,250	$ 13,799
Cash flows from operating activities				
Operating income (loss)	$ 6,092	$ 934	$ 7,645	$ 1,474
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities				
Changes in operating assets and liabilities which provided (used) cash				
Accounts receivable	1,238,507	287	2,097	754
Prepaid assets and other items	-	-	-	-
Due from other governments	-	-	-	-
Accounts payable	-	-	-	-
Accrued liabilities	-	-	-	-
Due to other governments	4,767	(29)	54	12,753
Net cash provided by (used in) operating activities	$ 1,249,366	$ 1,192	$ 9,796	$ 14,981

Food For Thought	Envision 8th Street	Park Place	Total
$ 25,515	$ 2,338	$ 5,685	$ 4,112,358
-	-	-	(1,673)
(23,000)	-	-	(3,098,568)
2,515	2,338	5,685	1,012,117
-	-	-	146,685
-	-	-	175,001
(160)	(399)	(479)	(175,001)
(160)	(399)	(479)	146,685
-	-	-	(21,972)
-	-	-	(1,539,141)
-	-	-	30,068
-	-	-	(1,531,045)
10	9	24	35,364
10	9	24	35,364
2,365	1,948	5,230	(336,879)
-	-	-	3,117,941
$ 2,365	$ 1,948	$ 5,230	$ 2,781,062
$ 224	$ 1,975	$ 5,051	(597,276)
-	-	-	1,479,425
-	-	-	14,727
-	-	-	85,559
-	-	-	6,124
-	-	-	2,725
2,291	363	634	20,833
$ 2,515	$ 2,338	$ 5,685	$ 1,012,117

(concluded)

GRAND TRAVERSE COUNTY

DRAIN COMMISSION
COMBINING BALANCE SHEET / STATEMENT OF NET POSITION

DECEMBER 31, 2018

	Special Revenue	Capital Projects					
	Drain Revolving	Heritage Estates Drain Special Assessment	Acme Town Center Project	Sam's Club Drain Special Assessment	Silver Lake Farms Drain Special	Cherry Ridge Estates Drain Special	Holiday South Drain Special Assessment
Assets							
Cash and pooled investments	$ -	$ 1,570	$ 1,911	$ 4,457	$ 873	$ 4,739	$ 725
Due from other funds	29,415	-	-	-	-	-	-
Capital assets							
Construction in process	-	-	-	-	-	-	-
Total assets	$ 29,415	$ 1,570	$ 1,911	$ 4,457	$ 873	$ 4,739	$ 725
Liabilities and fund balances							
Liabilities							
Accounts payable	$ 1,080	$ -	$ -	$ -	$ -	$ -	$ -
Due to other funds	-	-	-	-	-	-	-
Due to primary government	61,956	-	-	-	-	-	-
Notes payable	-	-	-	-	-	-	-
Total liabilities	63,036	-	-	-	-	-	-
Fund balances							
Restricted	-	1,570	1,911	4,457	873	4,739	725
Unassigned	(33,621)	-	-	-	-	-	-
Total fund balances	(33,621)	1,570	1,911	4,457	873	4,739	725
Total liabilities and fund balances	$ 29,415	$ 1,570	$ 1,911	$ 4,457	$ 873	$ 4,739	$ 725

	Capital Projects									
	Westchester Hills Drain Special Assessment	Silver Lake Lake Level Special Assessment	Deepwater Point Drain Special Assessment	Old Mission Drain Special Assessment	Cass Road Drain Special Assessment	Gilbert Park Drain Special Assessment	Timberlane Drive Drain Special Assessment	Total	Adjustments	Statement of Net Position
	$ 388	$ 1	$ 5,746	$ 34	$ 14,578	$ 9,416	$ 68,100	$ 112,538	$ -	$ 112,538
	-	-	-	-	-	-	-	29,415	-	29,415
	-	-	-	-	-	-	-	-	575,153	575,153
	$ 388	$ 1	$ 5,746	$ 34	$ 14,578	$ 9,416	$ 68,100	$ 141,953	$ 575,153	717,106
	$ -	$ -	$ -	$ -	$ 143,568	$ -	$ -	$ 144,648	$ -	144,648
	-	1,525	-	27,890	-	-	-	29,415	-	29,415
	-	-	-	-	-	-	-	61,956	-	61,956
	-	-	-	-	475,000	-	-	475,000	-	475,000
	-	1,525	-	27,890	618,568	-	-	711,019	-	711,019
	388	-	5,746	-		9,416	68,100	97,925	(97,925)	-
	-	(1,524)	-	(27,856)	(603,990)	-	-	(666,991)	666,991	-
	388	(1,524)	5,746	(27,856)	(603,990)	9,416	68,100	(569,066)	569,066	-
	$ 388	$ 1	$ 5,746	$ 34	$ 14,578	$ 9,416	$ 68,100	$ 141,953		
Net position										
Net investment in capital assets										100,153
Restricted										-
Unrestricted										(94,066)
Total net position										$ 6,087

Reconciliation of Fund Balance on the Combining Balance Sheet to Net Position on the Statement of Net Position

Fund balances	$ (569,066)
Add - capital assets	575,153
Net position	$ 6,087

GRAND TRAVERSE COUNTY

DRAIN COMMISSION
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES / STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED DECEMBER 31, 2018

	Special Revenue	Capital Projects					
	Drain Revolving	**Heritage Estates Drain Special Assessment**	**Acme Town Center Project**	**Sam's Club Drain Special Assessment**	**Silver Lake Farms Drain Special**	**Cherry Ridge Estates Drain Special**	**Holiday South Drain Special Assessment**
Revenues							
Interest	$ -	$ 32	$ 39	$ 91	$ 20	$ 96	$ 15
Total revenues	-	32	39	91	20	96	15
Expenditures							
Current							
Public works	5,481	-	-	-	89	-	-
Debt service							
Interest	-	-	-	-	-	-	-
Total expenditures	5,481	-	-	-	89	-	-
Net changes in fund balances	(5,481)	32	39	91	(69)	96	15
Change in net position							
Fund balances/net position beginning of year, as restated	(28,140)	1,538	1,872	4,366	942	4,643	710
Fund balances/net position, end of year	$ (33,621)	$ 1,570	$ 1,911	$ 4,457	$ 873	$ 4,739	$ 725

Capital Projects									
Westchester Hills Drain Special Assessment	Silver Lake Lake Level Special Assessment	Deepwater Point Drain Special Assessment	Old Mission Drain Special Assessment	Cass Road Drain Special Assessment	Gilbert Park Drain Special Assessment	Timberlane Drive Drain Special Assessment	Total	Adjustments	Statement of Activities
$ 8	$ 3	$ 123	$ 38	$ 2,609	$ 192	$ 1,383	$ 4,649	$ -	$ 4,649
8	3	123	38	2,609	192	1,383	4,649	-	4,649
-	1,907	264	30,314	302,153	-	-	340,208	(287,998)	52,210
-	-	-	-	9,388	-	-	9,388	-	9,388
-	1,907	264	30,314	311,541	-	-	349,596	(287,998)	61,598
8	(1,904)	(141)	(30,276)	(308,932)	192	1,383	(344,947)	287,998	(56,949)
									(56,949)
380	380	5,887	2,420	(295,058)	9,224	66,717	(224,119)	401,323	63,036
$ 388	$ (1,524)	$ 5,746	$ (27,856)	$ (603,990)	$ 9,416	$ 68,100	$ (569,066)	$ 689,321	$ 6,087

Reconciliation of the Combining Statement of Revenues, Expenditures and Changes in Fund Balances to the Change in Net Position on the Statement of Activities

Net change in fund balances	$(344,947)
Add - capital asset additions	287,998
Change in net position	$ (56,949)

GRAND TRAVERSE COUNTY

DEPARTMENT OF PUBLIC WORKS
STATEMENT OF NET POSITION

DECEMBER 31, 2018

Assets	**Septage Facility**	**Garfield Septage Facility**	**DPW**	**Total**
Current assets				
Cash and pooled investments	$ 505,519	$ -	$ 8,590	$ 514,109
Accounts receivable	60,612	25	875	61,512
Interest receivable	-	-	103,508	103,508
Due from other funds	-	1,427	-	1,427
Due from other governments	-	-	1,677,441	1,677,441
Total current assets	566,131	1,452	1,790,414	2,357,997
Long-term assets				
Long-term receivable	-	-	21,052,960	21,052,960
Capital assets				
Land	400,000	-	-	400,000
Capital assets	6,126,399	-	-	6,126,399
Net capital assets	6,526,399	-	-	6,526,399
Total assets	7,092,530	1,452	22,843,374	29,937,356
Liabilities				
Current liabilities				
Accounts payable	83,456	587	72,580	156,623
Accrued liabilities	15,993	-	272,259	288,252
Due to other funds	326	-	1,101	1,427
Due to primary government	-	388	692,562	692,950
Due to other governmental units	2,067	-	682,751	684,818
Total current liabilities	101,842	975	1,721,253	1,824,070
Long-term liabilities				
Due within one year	190,000	-	3,165,000	3,355,000
Due in more than one year	2,032,125	-	17,495,000	19,527,125
Advance from primary government	1,777,000	-	392,960	2,169,960
Compensated absences	-	-	59,606	59,606
Total long-term liabilities	3,999,125	-	21,112,566	25,111,691
Total liabilities	4,100,967	975	22,833,819	26,935,761
Net position				
Net investment in capital assets	2,527,274	-	-	2,527,274
Restricted	-	477	9,555	10,032
Unrestricted	464,289	-	-	464,289
Total net position	$ 2,991,563	$ 477	$ 9,555	$ 3,001,595

GRAND TRAVERSE COUNTY

DEPARTMENT OF PUBLIC WORKS
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION

FOR THE YEAR ENDED DECEMBER 31, 2018

	Septage Facility	Garfield Septage Facility	DPW	Total
Operating revenue				
Local sources	$ -	$ -	$ 6,324,453	$ 6,324,453
Charges for services	1,154,353	5,771	64,984	1,225,108
Total operating revenue	1,154,353	5,771	6,389,437	7,549,561
Operating expense				
Personnel services	69,146	-	1,227,433	1,296,579
Contracted services	645,639	-	111,110	756,749
Supplies	68	-	934,819	934,887
Other	325,737	5,532	3,439,718	3,770,987
Depreciation	238,483	-	-	238,483
Total operating expense	1,279,073	5,532	5,713,080	6,997,685
Operating income (loss)	(124,720)	239	676,357	551,876
Non-operating revenue (expense)				
Interest income	89	-	-	89
Interest expense	(102,137)	-	(676,732)	(778,869)
Total non-operating revenue (expense)	(102,048)	-	(676,732)	(778,780)
Change in net position	(226,768)	239	(375)	(226,904)
Net position, beginning of year	3,218,331	238	9,930	3,228,499
Net position, end of year	$ 2,991,563	$ 477	$ 9,555	$ 3,001,595

GRAND TRAVERSE COUNTY

DEPARTMENT OF PUBLIC WORKS
STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED DECEMBER 31, 2018

	Septage Facility	Garfield Septage Facility	DPW	Total
Cash flows from operating activities				
Receipts from customers and users	$ 1,114,292	$ 5,698	$ 9,854,648	$ 10,974,638
Payments to employees	(69,146)	-	(1,226,795)	(1,295,941)
Payments to suppliers	(925,978)	(5,697)	(4,748,626)	(5,680,301)
Net cash provided by (used in) operating activities	119,168	1	3,879,227	3,998,396
Cash flows from non-capital financing activities				
Payment of loan from primary government	(110,000)	(1)	(60,000)	(170,001)
Receipts of loan from primary governeent	-	-	270,270	270,270
Net cash provided by (used in) non-capital financing activities	(110,000)	(1)	210,270	100,269
Cash flows from capital and related financing activities				
Interest expense	(101,324)	-	(676,732)	(778,056)
Principal paid on long-term debt	(185,001)	-	(3,405,000)	(3,590,001)
Net cash provided by (used in) capital and related financing activities	(286,325)	-	(4,081,732)	(4,368,057)
Cash flows from investing activities				
Interest income	89	-	-	89
Net increase (decrease) in cash and pooled investments	(277,068)	-	7,765	(269,303)
Cash and pooled investments, beginning of year	782,587	-	825	783,412
Cash and pooled investments, end of year	$ 505,519	$ -	$ 8,590	$ 514,109
Cash flows from operating activities				
Operating income (loss)	$ (124,720)	$ 239	$ 676,357	$ 551,876
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities				
Depreciation	238,483	-	-	238,483
Changes in operating assets and liabilities which provided (used) cash				
Accounts receivable	8,961	1,354	1,240,645	1,250,960
Due from other funds	-	(1,427)	-	(1,427)
Due from other governments	-	-	(1,612,335)	(1,612,335)
Long-term lease receivable	-	-	3,465,000	3,465,000
Accounts payable	46,524	(165)	(256,563)	(210,204)
Accrued liabilities	(1,384)	-	(7,517)	(8,901)
Due to other funds	326	-	1,101	1,427
Due to other governments	(49,022)	-	371,901	322,879
Compensated absences	-	-	638	638
Net cash provided by (used in) operating activities	$ 119,168	$ 1	$ 3,879,227	$ 3,998,396

STATISTICAL SECTION

GRAND TRAVERSE COUNTY, MICHIGAN

STATISTICAL SECTION

This part of Grand Traverse County's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures and required supplementary information says about the County's overall financial health.

Contents

Financial Trends (Tables 1-4)
These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.

Revenue Capacity (Tables 5-8)
These schedules contain information to help the reader assess the County's most significant local revenue source, the property tax.

Debt Capacity (Tables 9-12)
These schedules present information to help the reader assess the affordability of the County's current level of outstanding debt and the government's ability to issue additional debt in the future.

Demographic and Economic Information (Tables 13-14)
These schedules present information to help the reader understand the environment within which the County's financial activities take place.

Operating Information (Tables 15-17)
These schedules contain service and infrastructure data to help the reader understand how the information in the government's financial report relates to the services the government provides and the activities it performs.

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial report for the relevant year.

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Net Position by Component

Last Ten Fiscal Years
(amounts expressed in thousands)

Primary Government Activities	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Governmental activities										
Net investment in capital assets	$ 34,482	$ 29,410	$ 36,800	$ 36,973	$ 34,741	$ 35,450	$ 36,440	$ 35,668	$ 33,229	$ 32,048
Restricted	6,297	8,639	8,117	6,333	5,991	5,926	10,177	15,617	7,077	8,645
Unrestricted	(30,396)	(33,297)	(44,384)	(39,143)	7,950	10,794	6,733	4,138	17,572	19,918
Total governmental activities net position	$ 10,383	$ 4,752	$ 533	$ 4,163	$ 48,682	$ 52,170	$ 53,350	$ 55,423	$ 57,878	$ 60,611
Business-type activities										
Net investment in capital assets	$ 17,078	$ 21,008	$ 18,563	$ 17,955	$ 17,659	$ 16,096	$ 14,928	$ 13,708	$ 11,728	$ 10,522
Unrestricted	12,568	12,508	14,039	15,499	22,088	21,552	20,520	20,216	19,630	17,173
Total business-type activities net position	$ 29,646	$ 33,516	$ 32,602	$ 33,454	$ 39,747	$ 37,648	$ 35,448	$ 33,924	$ 31,358	$ 27,695
Primary government										
Net investment in capital assets	$ 51,560	$ 50,418	$ 55,363	$ 54,928	$ 52,400	$ 51,546	$ 51,368	$ 49,376	$ 44,957	$ 42,570
Restricted	6,297	8,639	8,117	6,333	5,991	5,926	10,177	15,617	7,077	8,645
Unrestricted	(17,828)	(20,789)	(30,345)	(23,644)	30,038	32,346	27,253	24,354	37,202	37,091
Total primary government net position	$ 40,029	$ 38,268	$ 33,135	$ 37,617	$ 88,429	$ 89,818	$ 88,798	$ 89,347	$ 89,236	$ 88,306

Note: GASB Statement No.'s 63 and 65 were implemented for Fiscal Year Ended December 31, 2012. Information on this schedule is reported prospectively for the year of implementation. Grand Traverse County, Michigan has chosen not to make the necessary calculations to retroactively report the information for the Fiscal Years Ended December 31, 2009 through 2011.

Note: GASB Statement No. 68 was implemented for the fiscal year ended December 31, 2015. This resulted in presentation of the County's net pension liability on the statement of net position. Prior years were not restated.

Changes in Net Position

Last Ten Fiscal Years
(amounts expressed in thousands)

	Fiscal Year					Fiscal Year				
	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Expenses										
Governmental activities:										
Legislative	$ 237	$ 210	$ 355	$ 402	$ 351	$ 344	$ 383	$ 434	$ 413	$ 423
Judicial	9,893	9,735	11,702	10,769	10,460	10,685	10,570	8,639	8,862	8,826
General government	9,539	7,122	11,272	8,699	8,823	8,626	8,560	10,934	11,392	11,502
Public safety	17,164	16,244	20,353	17,690	17,283	16,203	16,544	16,379	16,058	15,480
Public works	129	228	256	251	243	213	278	268	261	263
Health and welfare	11,724	11,551	12,630	11,896	11,479	12,141	11,047	10,481	10,660	9,567
Economic development	257	704	159	118	1,497	213	9	445	84	322
Recreation and culture	1,411	659	698	953	892	985	888	915	966	1,640
Interest on long-term debt	374	270	280	291	303	314	442	360	481	516
Total governmental activities expenses	50,728	46,723	57,705	51,069	51,331	49,724	48,721	48,855	49,177	48,539
Business-type activities:										
Inspections	1,602	785	1,333	1,187	1,137	1,102	1,041	949	989	1,137
Medical Care Facility (Pavilions)	28,393	28,824	30,922	30,338	28,723	28,305	28,047	25,439	24,259	24,937
Solid waste	312	35	307	382	318	307	339	320	661	705
Delinquent tax collection and administration	174	168	162	539	185	348	280	193	250	277
Total business-type activities expenses	30,481	29,812	32,724	32,446	30,363	30,062	29,707	26,901	26,159	27,056
Total primary government expenses	81,209	76,535	90,429	83,515	81,694	79,786	78,428	75,756	75,336	75,595
Program revenues										
Governmental activities:										
Charges for services:										
Legislative	-	-	25	-	2	-	1	8	9	1
Judicial	2,559	2,545	2,722	2,946	2,882	2,944	2,832	2,920	3,005	2,927
General government	3,664	3,113	4,748	3,090	2,888	2,947	3,148	2,597	2,335	2,365
Public safety	1,203	1,379	3,500	981	1,739	1,628	1,509	1,516	1,625	1,603
Public works	44	210	178	166	120	102	90	80	75	61
Health and welfare	1,606	1,217	2,049	3,414	2,402	2,353	2,442	2,048	2,443	1,989
Economic development	-	3	68	-	3	-	-	-	-	-
Recreation and culture	234	187	289	344	486	471	419	395	460	306
Operating grants and contributions	15,336	13,358	10,715	11,780	9,908	11,218	9,828	10,033	10,438	11,218
Capital grants and contributions	-	-	-	3	9	-	165	387	443	33
Total governmental activities program revenues	24,646	22,012	24,294	22,724	20,439	21,663	20,434	19,984	20,833	20,503
Business-type activities:										
Charges for services:										
Inspections	1,839	1,892	1,730	1,685	1,676	1,428	990	925	871	846
Medical Care Facility (Pavilions)	31,092	30,086	27,297	26,213	24,736	24,753	24,037	25,191	23,747	23,429
Solid waste	361	245	196	296	261	284	357	442	568	576
Delinquent tax collection and administration	1,021	1,111	1,043	372	414	453	548	2,170	2,334	1,874
Operating grants and contributions	101	177	2,514	3,437	3,590	4,192	4,070	120	112	136
Total business-type activities program revenues	34,414	33,511	32,780	32,003	30,677	31,110	30,002	28,848	27,632	26,861
Total primary government program revenues	59,060	55,523	57,074	54,727	51,116	52,773	50,436	48,832	48,465	47,364

Continued...

Changes in Net Position

Last Ten Fiscal Years
(amounts expressed in thousands)

	Fiscal Year					Fiscal Year				
	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Net (expense) revenues										
Governmental activities	$ (26,082)	$ (24,711)	$ (33,411)	$ (28,345)	$ (30,892)	$ (28,061)	$ (28,287)	$ (28,871)	$ (28,344)	$ (28,036)
Business-type activities	3,933	3,699	56	(443)	314	1,048	295	1,947	1,473	(195)
Total primary government net (expense) revenues	(22,149)	(21,012)	(33,355)	(28,788)	(30,578)	(27,013)	(27,992)	(26,924)	(26,871)	(28,231)
General revenues and other changes in net position										
Governmental activities:										
Property taxes	28,176	27,776	26,027	25,870	25,840	25,550	24,501	24,008	24,146	24,619
State revenue sharing	2,462	2,428	2,686	1,692	332	-	-	-	-	-
Unrestricted investment earnings	332	187	155	149	163	143	156	227	344	611
Other revenues (expense)	36	246	-	31	30	12	-	17	13	-
Transfers - internal activities	707	2,848	912	1,114	1,039	1,177	1,558	2,164	1,158	1,301
Total governmental activities	31,713	33,485	29,780	28,856	27,404	26,882	26,215	26,416	25,661	26,531
Business-type activities:										
Property taxes	-	-	2	2,754	2,824	2,767	2,882	2,754	3,203	2,784
Unrestricted investment earnings	149	61	2	-	-	-	-	29	78	60
Other revenues (expense)	-	2	-	-	1	-	-	-	16	(11)
Transfers - internal activities	(707)	(2,848)	(912)	(1,114)	(1,039)	(1,177)	(1,558)	(2,164)	(1,158)	(1,301)
Total business-type activities	(558)	(2,785)	(908)	1,640	1,786	1,590	1,324	619	2,139	1,532
Total primary government	31,155	30,700	28,872	30,496	29,190	28,472	27,539	27,035	27,800	28,063
Change in net position										
Governmental activities	5,631	8,774	(3,631)	511	(3,488)	(1,179)	(2,072)	(2,455)	(2,683)	(1,505)
Business-type activities	3,375	914	(852)	1,197	2,100	2,638	1,619	2,566	3,612	1,337
Total primary government change in net position	$ 9,006	$ 9,688	$ (4,483)	$ 1,708	$ (1,388)	$ 1,459	$ (453)	$ 111	$ 929	$ (168)

Concluded.

Fund Balances - Governmental Funds

Last Ten Fiscal Years
(amounts expressed in thousands)

	Fiscal Year					Fiscal Year				
	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
General fund:										
Nonspendable	$ 3,012	$ 3,712	$ 4,876	$ 2,351	$ 2,811	$ 3,194	$ 3,434	$ 2,988	$ -	$ -
Restricted	-	-	-	-	-	-	-	10	-	-
Assigned	-	-	-	500	706	1,582	625	625	-	-
Unassigned	11,088	8,215	7,470	6,665	5,421	4,425	3,976	4,148	-	-
Reserved	-	-	-	-	-	-	-	-	870	961
Unreserved	-	-	-	-	-	-	-	-	7,230	8,206
Total general fund	14,100	11,927	12,346	9,516	8,938	9,201	8,035	7,771	8,100	9,167
All other governmental funds:										
Nonspendable	1,790	224	64	53	32	8	6	349	-	-
Restricted	5,082	10,530	7,924	6,330	3,411	5,925	9,949	10,130	-	-
Committed	5,526	3,493	2,970	4,562	3,958	4,061	216	104	-	-
Assigned	-	-	-	-	-	-	1,891	2,682	-	-
Unassigned	(490)	(955)	(1,395)	(1,820)	(2,235)	(2,621)	(2,995)	(1,845)	-	-
Reserved	-	-	-	-	-	-	-	-	7,184	8,645
Special revenues funds	-	-	-	-	-	-	-	-	7,173	6,873
Capital projects funds	-	-	-	-	-	-	-	-	1,064	1,996
Total all other governmental funds	11,908	13,292	9,563	9,125	5,166	7,373	9,067	11,420	15,421	17,514
Total governmental funds	$ 26,008	$ 25,219	$ 21,909	$ 18,641	$ 14,104	$ 16,574	$ 17,102	$ 19,191	$ 23,521	$ 26,681

Note: The County implemented GASB Statement No. 54 for the Fiscal Year Ended December 31, 2011. Prior years were not restated retroactively.

Changes in Fund Balances - Governmental Funds

Last Ten Fiscal Years
(amounts expressed in thousands)

	Fiscal Year					Fiscal Year				
	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Revenues										
Taxes	$ 28,176	$ 27,776	$ 26,026	$ 25,870	$ 25,841	$ 25,550	$ 24,501	$ 24,008	$ 24,146	$ 24,619
Licenses and permits	626	798	704	632	566	569	500	460	461	434
Intergovernmental:										
Federal sources	3,015	3,077	2,998	4,732	3,632	4,581	3,903	4,224	4,590	3,574
State sources	7,591	6,958	6,782	5,329	4,073	3,783	3,633	3,799	3,672	4,240
Local sources	6,663	5,296	6,049	5,185	3,714	3,645	3,576	3,470	3,704	3,522
Charges for services	6,372	5,974	5,708	6,164	6,623	6,548	6,311	6,068	6,222	5,915
Fines and forfeits	196	226	235	94	118	113	93	87	104	101
Reimbursements	3,256	2,991	3,373	2,478	2,506	2,780	3,062	3,040	3,172	3,023
Contributions	-	-	-	-	1	3	20	1	2	5
Rental revenues	569	551	745	691	697	689	619	649	638	620
Interest revenues	465	225	155	148	162	151	165	251	349	609
Other revenues	492	461	387	666	596	478	811	802	1,946	2,596
Total revenues	57,421	54,333	53,162	51,989	48,529	48,890	47,194	46,859	49,006	49,258
Expenditures										
Current:										
Legislative	259	234	367	426	378	373	421	411	422	534
Judicial	9,933	9,988	10,009	10,381	10,139	10,393	10,225	10,212	10,016	9,272
General government	11,862	10,653	9,648	9,885	10,092	9,910	9,980	10,744	11,050	10,583
Public safety	17,539	16,651	16,897	16,117	15,367	15,276	15,421	15,453	14,656	15,838
Public works	129	228	256	251	243	213	278	268	261	263
Health and welfare	11,640	11,959	11,587	11,932	11,965	11,807	10,514	11,708	10,990	10,803
Economic development	257	704	227	118	1,498	213	9	84	322	251
Recreation and culture	1,279	471	515	760	667	741	640	716	686	752
Other	-	4,892	-	-	-	-	-	-	-	-
Debt service:										
Principal	730	590	570	570	545	550	2,005	1,050	740	710
Interest and fiscal charges	350	269	280	291	303	314	356	484	512	538
Capital outlay	3,388	987	450	336	689	574	5,814	1,820	1,590	1,445
Total expenditures	57,366	57,626	50,806	51,067	51,886	50,364	55,663	52,950	51,245	50,989
Revenues over (under) expenditures	55	(3,293)	2,356	922	(3,357)	(1,474)	(8,469)	(6,091)	(2,239)	(1,731)
Other financing sources (uses)										
Issuance of long-term debt	-	3,500	-	-	-	-	11,170	-	-	-
Discount on issuance of long-term debt	-	-	-	-	-	-	(46)	-	-	-
Payment to refunding bond escrow agent	-	-	-	-	-	-	(6,192)	-	-	-
Proceeds from sale of capital assets	26	255	-	31	29	12	17	16	12	31
Transfers in	11,683	13,769	10,736	12,857	1,286	13,381	13,082	13,371	14,410	13,464
Transfers out	(10,975)	(10,921)	(9,824)	(11,841)	(12,003)	(12,446)	(11,650)	(12,553)	(13,416)	(12,623)
Total other financing sources (uses)	734	6,603	912	1,047	(10,688)	947	6,381	834	1,006	872
Net change in fund balances	$ 789	$ 3,310	$ 3,268	$ 1,969	$ (14,045)	$ (527)	$ (2,088)	$ (5,257)	$ (1,233)	$ (859)
Debt service as a percentage of noncapital expenditures	2.00%	1.52%	1.69%	1.70%	1.66%	1.74%	4.74%	3.00%	2.52%	2.52%

Assessed and Estimated Actual Value of Taxable Property

Last Ten Fiscal Years

Fiscal Year	Real Property Residential	Real Property Commercial	Personal Property	Total Assessed Value	Total Direct Tax Rate	Estimated Actual Value	Percentage of Taxable to Actual Value
2009	$ 4,283,832,904	$ 1,369,999,093	$ 266,500,315	$ 5,920,332,312	6.1291	$ 11,840,664,624	50.00%
2010	4,042,595,921	1,286,802,285	261,118,622	5,590,516,828	6.2291	11,181,033,656	50.00%
2011	3,806,716,018	1,184,052,681	253,983,234	5,244,751,933	6.2433	10,489,503,866	50.00%
2012	3,765,597,955	1,106,117,252	256,999,566	5,128,714,773	6.2433	10,257,429,546	50.00%
2013	3,820,469,838	1,113,170,336	279,915,132	5,213,555,306	6.2433	10,427,110,612	50.00%
2014	3,926,367,866	1,129,839,306	268,290,120	5,324,497,292	7.2433	10,648,994,584	50.00%
2015	4,104,608,188	1,142,210,172	281,365,300	5,528,183,660	6.5838	11,056,367,320	50.00%
2016	4,340,796,138	1,164,031,275	256,545,100	5,761,372,513	7.7037	11,522,745,026	50.00%
2017	4,610,492,699	1,219,827,536	246,857,341	6,077,177,576	6.6486	12,154,355,152	50.00%
2018	4,790,410,598	1,277,820,874	256,447,356	6,324,678,828	6.7608	12,649,357,656	50.00%

Sources:
Grand Traverse County Equalization Department

Note: Property in the County is equalized annually. The county assesses property at approximately 50 percent of market value for all types of real and personal property.

Tax rates are per $1,000 of assessed value.

Direct and Overlapping Property Tax Rates

Last Ten Fiscal Years

	Grand Traverse County									Overlapping Rates			Overlapping Rates			Grand Total
Fiscal Year (1) (2)	Operating Millage	Commission On Aging	Medical Care Facility	Road Commission	Veteran Affairs	Animal Control	Senior Center	Conservation Dist.	Total Millage	Intermediate Schools	District Library Operations	District Library Debt	Community College	Community College Debt	BATA	Direct & Overlapping Rates
2009	4.9838	0.4858	0.6595	-	-	-	-	-	6.1291	2.9312	0.9548	0.1344	2.1700	0.7000	0.3454	13.3649
2010	4.9838	0.5858	0.6595	-	-	-	-	-	6.2291	2.9312	0.9548	0.1597	2.1700	0.7000	0.3454	13.4902
2011	4.9838	0.6000	0.6595	-	-	-	-	-	6.2433	2.9312	0.9548	0.1520	2.1700	0.7700	0.3454	13.5667
2012	4.9838	0.6000	0.6595	-	-	-	-	-	6.2433	2.9312	0.9548	0.1520	2.1700	0.7700	0.3454	13.5667
2013	4.9838	0.6000	0.6595	-	-	-	-	-	6.2433	2.9312	0.9548	0.1502	2.1700	0.7500	0.3454	13.5449
2014	4.9838	0.6000	0.6595	1.0000	-	-	-	-	7.2433	2.9312	0.9548	0.1454	2.1700	0.7400	0.3454	14.5301
2015	4.9838	0.6000	-	1.0000	-	-	-	-	6.5838	2.9312	0.9548	0.1454	2.1700	0.6600	0.3454	13.7906
2016	4.9838	0.6000	-	1.0000	0.1200	-	0.9999	-	7.7037	2.9299	0.9544	0.1326	2.1692	0.6500	0.3447	14.8845
2017	4.9429	0.4958	-	0.9918	0.1190	-	0.0991	-	6.6486	2.9234	0.9467	-	2.1520	0.5900	0.3420	13.6027
2018	4.9246	0.4939	-	0.9881	0.1185	0.0370	0.0987	0.1000	6.7608	2.9197	0.9431	-	2.1439	0.5700	0.4978	13.8353

Source:
Grand Traverse County Apportionment Reports

(1) Rates reduced to comply with the Headlee Amendment.

(2) Fiscal year is the year in which the tax is levied. Starting with the 2005 County levy there was a shift, 1/3 each year for three years, from the traditional December levy for the subsequent year to a July levy for the current year.

Principal Property Taxpayers

Current Year and Nine Years Ago

Taxpayer	2018 Taxable Value	2018 Rank	2018 Percentage of Total Taxable Value	2009 Taxable Value	2009 Rank	2009 Percentage of Total Taxable Value
Consumers Energy	$ 30,938,719	1	0.61%	$ 20,877,680	1	0.47%
DTE Gas Company	23,273,332	2	0.46%	-		-
Grand Traverse Mall LTD PTNR	22,773,418	3	0.45%	14,560,260	7	0.33%
Cherryland Rural Electric Co-op	14,731,151	4	0.29%	11,730,236	8	0.26%
Grand Traverse Resort & Spa LLC	14,671,176	5	0.29%	-		-
CEGM Traverse City LLC	14,251,600	6	0.28%	-		-
Elmer's Crane & Dozer, INC	13,048,791	7	0.26%	-		-
Michigan Electric Transmission Co.	12,890,392	8	0.25%	-		-
Wolverine Power Supply Co-op	11,475,657	9	0.22%	-		-
Liv Arbors LLC	11,247,168	10	0.22%	-		-
Great Wolf Lodge TC Development LLC	-		-	20,067,900	2	0.45%
Grand Traverse Band of Ottawa Indians	-		-	19,346,488	3	0.43%
Centro Bradley GT II LLC	-		-	18,524,850	4	0.41%
Michigan Consolidated Gas Company	-		-	17,428,452	5	0.39%
Sara Lee Corp	-		-	16,494,880	6	0.37%
State of Michigan (Taxable lands)	-		-	10,904,364	9	0.24%
Arbors of Traverse LLC	-		-	10,488,020	10	0.23%
	$ 169,301,404		3.33%	$ 160,423,130		3.58%
County Total Taxable Value 2018 / 2009	$5,106,798,342			$4,478,431,081		

Source:
Grand Traverse County Equalization Department

Property Taxes Levied and Collected

Last Ten Fiscal Years

Tax Year Levy	Total Tax Levy for Fiscal Year	Collected to March 1 Following Year of the Levy		Delinquents Purchased by Treasurer	Collections in Subsequent Years (1)	Total Collections to 4/30	
		Amount	Percentage of Levy			Amount	Percentage of Levy
2009	$ 21,697,005	$ 20,562,406	94.77%	$ 1,091,846	$ 42,753	$ 21,697,005	100.00%
2010	21,310,329	20,318,560	95.35%	934,969	56,800	21,310,329	100.00%
2011	20,746,929	19,875,126	95.80%	842,469	29,334	20,746,929	100.00%
2012	20,759,994	20,064,727	96.65%	673,697	21,570	20,759,994	100.00%
2013	21,301,311	20,564,903	96.54%	686,347	50,061	21,301,311	100.00%
2014	21,684,008	21,049,613	97.07%	575,635	58,760	21,684,008	100.00%
2015	22,294,423	21,709,522	97.38%	553,470	31,431	22,294,423	100.00%
2016	22,888,976	22,319,008	97.51%	544,053	25,915	22,888,976	100.00%
2017	23,479,976	22,960,957	97.79%	491,863	27,156	23,479,976	100.00%
2018	24,477,306	23,911,720	97.69%	531,049	34,537	24,477,306	100.00%

Source:
Grand Traverse County Treasurer

(1) Personal property collected over 5 year period, if not collected after 5 years, amounts are written off through Circuit Court

Ratios of Outstanding Debt by Type

Last Ten Fiscal Years

	Governmental Activities		Business-Type Activities			
Fiscal Year	General Obligation Bonds	Notes Payable	General Obligation Bonds	Total Primary Government	Percentage of Personal Income (1)	Per Capita (1)
2009	$ 11,600,000	$ 34,990	$ 16,275,751	$ 27,910,741	0.89%	323
2010	10,550,000	3,206	14,342,791	24,895,997	0.81%	286
2011	8,025,000	1,640	12,290,488	20,317,128	0.62%	230
2012	10,983,696	-	10,606,887	21,590,583	0.61%	242
2013	10,435,548	-	8,244,029	18,679,577	0.51%	208
2014	9,892,400	-	6,041,171	15,933,571	0.41%	176
2015	9,324,252	-	4,779,739	14,103,991	0.35%	154
2016	8,756,104	-	3,210,328	11,966,432	0.29%	130
2017	11,667,956	-	3,210,000	14,877,956	0.34%	162
2018	10,939,808	594,296	2,985,000	14,519,104	(2)	157

Note: Details regarding the County's outstanding debt can be found in the notes to the financial statements.

(1) Personal income and population data can be found in the Schedule of Demographic and Economic Statistics. (Table 13)
(2) This information is not yet available.

Ratios of General Bonded Debt Outstanding

Last Ten Fiscal Years

Fiscal Year	General Obligation Bonds	Less: Amounts Available in Debt Service Fund	Total Primary Government	Taxable Value of Property	Percentage of Estimated Actual Taxable Value of Property	Per Capita (1)
2009	$ 27,875,751	$ -	$ 27,875,751	$ 5,920,332,312	0.47%	323
2010	24,892,791	-	24,892,791	5,590,516,828	0.45%	286
2011	20,315,488	-	20,315,488	5,244,751,933	0.39%	230
2012	21,590,583	-	21,590,583	5,128,714,773	0.42%	242
2013	18,679,577	-	18,679,577	5,213,555,306	0.36%	208
2014	15,933,571	-	15,933,571	5,324,497,292	0.30%	176
2015	14,103,991	-	14,103,991	5,528,183,660	0.26%	154
2016	11,966,432	-	11,966,432	5,761,372,513	0.21%	130
2017	14,877,956	-	14,877,956	6,077,177,576	0.24%	162
2018	13,924,808	-	13,924,808	6,324,678,828	0.22%	150

Note: Details regarding the County's outstanding debt can be found in the notes to the financial statements.
Taxable value provided by the Grand Traverse County Equalization Department.

(1) Population data can be found in the Schedule of Demographic and Economic Statistics.
(2) See Statistical Schedule Number 13 for population data.

Computation of Direct and Overlapping Governmental Activities Debt

As of December 31, 2018

	Debt Outstanding	Estimated Percentage Applicable (1)	Estimated Share of Overlapping Debt
Debt repaid with property taxes: County	$ 172,344,747	87.05%	$ 150,023,113
County direct debt			11,534,104
Total direct and overlapping debt			$ 161,557,217

Source:
Debt outstanding and estimated share of overlapping debt provided by Municipal Advisory Council of Michigan.

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the County. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of the County. This process recognizes that, when considering the County's ability to issue and repay long term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.

(1) Applicable percentages were estimated by determining the portion of the County's taxable value that is within the County's boundaries and dividing it by the County's total taxable value.

Computation of Legal Debt Margin Information

Last Ten Fiscal Years
(amounts expressed in thousands)

	Fiscal Year					Fiscal Year				
	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Debt limit	$ 632,468	$ 607,718	$ 576,137	$ 552,818	$ 532,450	$ 521,356	$ 512,871	$ 524,475	$ 559,052	$ 592,033
Total net debt applicable to limit	43,878	43,314	42,409	43,289	47,678	54,127	57,156	70,590	83,427	91,896
Legal debt margin	$ 588,590	$ 564,404	$ 533,728	$ 509,529	$ 484,772	$ 467,229	$ 455,715	$ 453,885	$ 475,625	$ 500,137
Total net debt applicable to the limit as a percentage of debt limit	6.94%	7.13%	7.36%	7.83%	8.95%	10.38%	11.14%	13.46%	14.92%	15.52%

Legal Debt Margin Calculation for Fiscal Year 2018
(amounts expressed in thousands)

State equalized value of real property		$ 6,068,231
State equalized value of personal property		256,447
Total state equalized value		$ 6,324,679
Debt limit (10% of total state equalized value)		632,468
Debt applicable to limit: (1)	$ 43,878	
Less:		
Assets in Debt Service funds available for payment of principal	-	
Total amount of debt applicable to debt limit		43,878
Legal debt margin		$ 588,590

Note: Under state finance law the County's outstanding general obligation debt should not exceed 10 percent of total assessed property value. By law, the general obligation debt subject to the limitation may be offset by amounts set aside for repaying general obligation bonds.

(1) Includes primary government and component units.

Demographic and Economic Statistics

Last Ten Fiscal Years

Fiscal Year	Population (1)	Personal Income (2) (amounts expressed in thousands)	Per Capita Personal Income (2)	School Enrollment (3)	Unemployment Rate (4)
2009	86,333	$ 3,119,045	$ 36,128	9,859	11.80%
2010	86,986	3,086,127	35,459	9,773	11.70%
2011	88,349	3,259,588	36,894	9,773	9.60%
2012	89,112	3,516,506	39,462	9,774	8.00%
2013	89,987	3,654,267	40,609	9,729	6.80%
2014	90,782	3,870,325	42,633	9,639	5.90%
2015	91,636	4,020,628	43,876	9,524	4.40%
2016	92,084	4,128,494	44,834	9,474	4.10%
2017	91,807	4,330,055	47,165	9,658	4.30%
2018	92,573	(5)	(5)	9,666	4.10%

Sources:

(1) U.S. Census Bureau

(2) Bureau of Economic Analysis, www.bea.gov, U.S. Department of Commerce

(3) MaryBeth Stein, TCAPS Pupil Accounting Specialist

(4) U.S. Department of Labor Statistics Data www.data.bls.gov. Unemployment rate information is a yearly average not seasonally adjusted

(5) Data not available at this time

Principal Employers

Current Year and Nine Years Ago

	2018			2009		
Employer	**Employees**	**Rank**	**Percentage of Total County Employment**	**Employees**	**Rank**	**Percentage of Total County Employment**
Munson Medical Center	3,100	1	6.18%	3,783	1	8.12%
Traverse City Area Public Schools	1,825	2	3.64%	1,825	2	3.92%
Northwestern Michigan College	742	3	1.48%	584	5	1.25%
Traverse Bay Intermediate School District	550	4	1.10%	338	10	0.74%
Hagerty Insurance	500	5	1.00%	450	6	0.97%
Grand Traverse Resort & Casinos	500	6	1.00%	900	3	1.93%
Grand Traverse County	495	7	0.99%			
Interlochen Center for the Arts	475	8	0.95%	400	9	0.86%
Grand Traverse Pavilions Foundation, Inc.	415	9	0.83%	407	8	0.87%
Britten Banners, Inc	410	10	0.82%			
Meijer's				440	7	0.94%
Sara Lee/Hillshire Brands				612	4	1.31%
Totals	9,012		17.99%	9,739		20.91%
Total Employment 2018 / 2009	50,171			46,576		

Sources:
Networks Northwest

Full-time Equivalent Government Employees by Function

Last Ten Fiscal Years

Function	Full-time Equivalent Employees as of December 31,					Full-time Equivalent Employees as of December 31,				
	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Legislative	1	1	1	1	1	1	1	1	1	1
Judicial	104	103	94	90	96	90	93	93	95	94
General Government	85	90	90	95	100	98	110	122	124	129
Public Safety	136	135	149	152	144	149	149	149	154	158
Public Works	16	16	16	18	17	20	22	21	21	21
Health & Welfare	135	122	109	127	123	123	128	127	128	121
Total	477	467	459	483	481	481	503	513	523	524

Source:
Grand Traverse County Human Resources

Operating Indicators by Function

Last Ten Fiscal Years

	Fiscal Year					Fiscal Year				
Function	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Public safety:										
Average daily inmate population -										
Jail only	118.70	152.69	148.48	162.08	158.00	158.80	138.60	146.00	150.00	149.00
Average daily population - Includes										
Inmates boarded-out	121.58	157.07	153.00	172.58	163.42	160.80	138.60	146.00	150.00	149.00
911 Computer aided dispatch calls*	75,380	72,773	70,423	70,195	56,473	57,278	55,654	98,901	53,701	54,086
Commissary:										
Number of orders placed by inmates	3,188	3,756	4,057	17,587	18,716	15,250	7,553	(1)	6,910	7,241
Health and welfare:										
Commission on aging-client visits:										
Homemaker Aide Program	13,319	12,296	11,554	12,956	15,648	15,247	16,058	16,376	17,065	16,157
Home Health Care Program	4,565	4,134	5,506	6,286	6,873	6,986	8,011	8,308	7,489	7,573
Home Chore Program	8,814	8,936	9,736	10,030	8,803	8,112	8,365	10,476	8,914	10,481
Walk in & telephone assistance calls**	NA	6,494	6,392	3,778	28,566	27,830	13,184	30,968	37,173	26,129
Public works:										
Number of sewer billings	35,232	35,112	30,720	20,344	7,791	7,770	7,968	8,024	7,916	8,988
Number of water billings	9,888	10,188	9,732	9,316	1,028	1,041	1,035	1,017	1,468	6,256
Number of combined billings	53,556	52,692	44,172	48,552	69,112	68,716	68,504	67,424	66,096	50,844
General Government:										
County Clerk-Passports processed	1,671	2,191	1,999	1,646	1,317	1,284	1,424	1,531	1,669	1,978
Finance-Checks processed	15,828	15,582	16,608	16,013	16,898	21,824	19,488	16,644	20,457	18,022
MSU-Extension:										
4-H Participants	2,107	3,178	2,231	3,066	1,325	1,187	1,384	-	-	-
FNP Participants***	4,424	3,117	684	797	882	683	679	565	430	1,771
PAT Participants	-	-	-	-	-	-	-	-	-	1,884
Register of Deeds-records filed:										
Discharge of Mortgage	4,199	4,559	4,834	4,666	3,600	4,896	4,900	4,148	4,243	5,286
Mortgage	4,234	4,365	4,704	4,378	3,786	5,011	5,577	4,143	4,672	5,728
Warranty Deed	3,310	3,396	3,329	3,208	2,843	2,731	2,266	1,760	1,678	1,680
Judicial:										
Circuit court total caseload	1,912	1,884	2,132	2,282	2,247	2,260	2,584	2,694	2,983	3,205
District court total caseload	11,751	10,531	11,649	14,185	15,028	15,751	14,046	16,433	19,348	20,414
Probate court total caseload	536	547	565	560	586	549	596	531	563	514
Recreation and culture:										
Swimming pool admissions****	32,914	40,726	29,896	12,727	23,411	23,438	19,706	18,014	19,564	15,630
Community and Economic Development:										
Construction permits issued	6,291	6,269	5,915	5,842	5,211	5,097	4,236	4,162	3,965	3,709
EDC loans	-	-	-	-	-	-	-	7	6	13
Medical care facility-skilled nursing:										
Resident Admits	448	613	614	491	454	461	492	425	350	263
Resident Days	82,182	82,335	83,597	83,659	84,250	85,498	85,727	81,513	78,857	79,479

Source: Various County departments

*911 changed its numbering system to include every department involved in the call to be counted separately

**Eliminated walk in & telephone assistance as of 12/31/2017

***FNP converted to SNAP-ED in 2011

****Starting in 2016 includes Exercise Room admissions

(1) Data is unavailable for this year

Capital Asset Statistics by Function

Last Ten Fiscal Years

Function	Fiscal Year 2018	2017	2016	2015	2014	Fiscal Year 2013	2012	2011	2010	2009
Public safety:										
Police:										
Stations	1	1	1	1	1	1	1	2	2	2
Buildings	5	5	5	5	5	5	5	6	5	5
Radio Towers	5	5	5	5	6	6	6	6	6	6
Vehicles*	77	77	78	93	91	95	96	98	92	91
Boats	8	8	8	8	8	7	5	9	9	9
Snowmobiles	4	3	3	3	2	2	2	4	4	2
Animal control:										
Building	1	1	1	1	1	1	1	1	1	1
Vehicles	2	2	2	2	2	2	2	2	2	2
General government:										
Buildings	4	4	4	4	4	4	3	4	4	4
Vehicles	20	19	19	21	20	20	22	30	28	28
Health and welfare:										
Buildings	2	2	2	2	2	2	1	3	3	3
Vehicles*	20	24	21	21	24	23	23	15	15	15
Public works:										
Buildings	1	1	1	1	1	1	1	1	1	1
Vehicles	19	19	16	16	16	16	16	17	17	18
Judicial:										
Buildings	3	3	3	3	3	3	3	3	3	3
Vehicles	4	3	3	3	4	4	-	3	3	3
Recreation and culture:										
Buildings	15	15	15	15	15	15	15	18	18	18
Vehicles	3	3	3	3	3	3	3	3	3	4
Parks	10	10	10	10	10	10	10	10	10	10
Boat	1	1	1	1	1	1	1	1	1	1
Construction trades:										
Vehicles	8	8	12	8	8	9	9	9	10	10
Medical care facility:										
Beds	240	240	240	240	240	240	240	240	221	221

Sources:
Various County departments

* Does not include non-capitalized leased vehicles

SINGLE AUDIT SECTION

Vredeveld Haefner LLC

CPAs and Consultants
10302 20th Avenue
Grand Rapids, MI 49534
Fax (616) 828-0307

Douglas J. Vredeveld, CPA
(616) 446-7474
Peter S. Haefner, CPA
(616) 460-9388

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*

June 28, 2019

Board of Commissioners
Grand Traverse County, 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 Grand Traverse 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.

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 over financial reporting. 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 County'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 of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain other matters that we reported to management of the County, in a separate letter dated June 28, 2019.

Purpose of this Report

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

Vredeveld Haefner LLC

Vredeveld Haefner LLC
CPAs and Consultants
10302 20th Avenue
Grand Rapids, MI 49534
Fax (616) 828-0307

Douglas J. Vredeveld, CPA
(616) 446-7474
Peter S. Haefner, CPA
(616) 460-9388

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

June 28, 2019

Board of Commissioners
Grand Traverse County, Michigan

Report on Compliance for Each Major Federal Program

We have audited Grand Traverse County, Michigan's, (the County) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2018. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

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

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

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2018.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance, which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying schedule of findings and questioned costs as item 2018-001. Our opinion on each major federal program is not modified with respect to this matter.

The County's response to the noncompliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on it.

Report on Internal Control Over Compliance

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

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

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

Purpose of this Report

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

Vredeveld Haefner LLC

GRAND TRAVERSE COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED DECEMBER 31, 2018

Federal Agency/Cluster/Program Title	CFDA Number	Pass Through	Cluster	Pass-through number	Expenditures
U.S. Department of Agriculture:					
Women, Infant and Children Program	10.557	MDHHS		20180070-06	$ 289,507
Women, Infant and Children Program	10.557	MDHHS		20190016-01	96,503
WIC Breastfeeding	10.557	MDHHS		20180070-06	39,169
WIC Breastfeeding	10.557	MDHHS		20190016-01	13,056
					438,235
Urban and Community Forestry Program	10.675	Forest Service		15-DG-11420004-250	114,748
Total U.S. Department of Agriculture					552,983
U.S. Environmental Protection Agency					
Safe Drinking Water Revolving Loan Fund Program	66.468	EPA		FS975487-16	219
U.S. Department of Justice:					
Bullet Proof Vest	16.607	Direct			4,167
Edward Byrne Memorial Justice Assistance Grant (JAG) 2018	16.738	MDSP		2017-MU-BX-0703	68,631
Edward Byrne Memorial Justice Assistance Grant (JAG) 2019	16.738	MDSP		2018-MU-BX-0964	26,491
Total U.S. Department of Justice					99,289
U.S. Department of Transportation:					
Office of Highway Safety Planning Traffic Enforcement	20.600	MDSP		PT-19-32	11,756
U.S. Department of Health and Human Services:					
Public Health Emergency Preparedness					
Bioterrorism - Supplemental	93.069	MDCH		20180070-06	90,745
Bioterrorism - Supplemental	93.069	MDHHS		20190016-01	29,949
Bioterrorism - Supplemental - Regional EPI	93.069	MDHHS		20180070-06	5,000
Bioterrorism - Supplemental - Regional EPI	93.069	MDHHS		20190016-01	2,500
					128,194
Family Planning_Services	93.217	MDHHS		20180070-06	81,129
Family Planning_Services	93.217	MDHHS		20190016-01	4,376
					85,505
Immunization Cooperative Agreements					
Immunization & Vaccine Program	93.268	MDHHS		20180070-06	5,747
Immunization & Vaccine Program	93.268	MDHHS		20190016-01	4,271
Immunization Fixed Fee	93.268	MDHHS		20180070-06	5,150
Vaccines (non-cash assistance)	93.268	MDHHS		20180070-06	118,552
					133,720
Immunization Action Plan (IAP) PPHF Capacity Bldg Assistance	93.539	MDHHS		20180070-06	26,397
Immunization Action Plan (IAP) PPHF Capacity Bldg Assistance	93.539	MDHHS		20190016-01	6,405
					32,802
Child Support Enforcement					
Title IV-D Incentive Payments	93.563	MDHHS		CSFOC-17-28001	181,896
Title IV-D Reimbursement - Friend of the Court	93.563	MDHHS		CSFOC-17-28001	1,182,282
Title IV-D Reimbursement - Prosecutor	93.563	MDHHS		CSPA-17-28002	111,618
					1,475,796
Medicaid					
Medical Assistance Program - Medicaid Outreach	93.778	MDHHS	Medicaid	20180070-06	234,012
Medical Assistance Program - Medicaid Outreach	93.778	MDHHS	Medicaid	20180070-06	37,015
Medical Assistance Program - Medicaid Outreach	93.778	MDHHS	Medicaid	20190016-01	88,545
Medical Assistance Program - Care Coordination	93.778	MDHHS	Medicaid	20180070-06	10,980
Medical Assistance Program - Care Coordination	93.778	MDHHS	Medicaid	20190016-01	3,095
Medical Assistance Program - Case Management	93.778	MDHHS	Medicaid	20180070-06	6,854
Medical Assistance Program - Case Management	93.778	MDHHS	Medicaid	20190016-01	4,536
CSHCS - Medical Assistance Program	93.778	MDHHS	Medicaid	20180070-06	15,000
CSHCS - Medical Assistance Program	93.778	MDHHS	Medicaid	20190016-01	5,000
Medicaid Elevated Blood Lead Case Management	93.778	MDHHS	Medicaid	20190016-01	202
					405,239
SAPT Block Grant (Harm Reduction)	93.959	MDHHS		20190016-01	1,488

GRAND TRAVERSE COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED DECEMBER 31, 2018

Federal Agency/Cluster/Program Title	CFDA Number	Pass Through	Cluster	Pass-through number	Expenditures
Maternal and Child Health Services Block Grant (Enabling Services Women)	93.994	MDHHS		20180070-06	$ 30,184
Maternal and Child Health Services Block Grant (Enabling Services Women)	93.994	MDHHS		20190016-01	8,247
Maternal and Child Health Services Block Grant (Family Planning)	93.994	MDHHS		20180070-06	5,502
Maternal and Child Health Services Block Grant (Family Planning)	93.994	MDHHS		20190016-01	1,834
Maternal and Child Health Services Block Grant (Care Coordination)	93.994	MDHHS		20180070-06	11,980
Maternal and Child Health Services Block Grant (Care Coordination)	93.994	MDHHS		20190016-01	4,470
Maternal and Child Health Services Block Grant (Case Management)	93.994	MDHHS		20180070-06	2,822
Maternal and Child Health Services Block Grant (Case Management)	93.994	MDHHS		20190016-01	1,411
					66,450
					2,329,194
Total U.S. Department of Health and Human Services					
U.S. Department of Homeland Security:					
Emergency Management Performance Grant	97.042	MDSP		EMC-2018-EP-00002	37,213
2015 State Homeland Security Grant Program (noncash assistance)	97.067	COCM		EMW-2015-SS-00033	71,084
2016 State Homeland Security Grant Program (noncash assistance)	97.067	COCM		EMW-2016-SS-00010	27,598
2017 State Homeland Security Grant Program (noncash assistance)	97.067	COCM		EMW-2017-SS-00013	493
Total U.S. Department of Homeland Security					136,388
Total Expenditures of Federal Awards					**$ 3,129,829**

See notes to schedule of expenditures of federal awards.

GRAND TRAVERSE COUNTY

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED DECEMBER 31, 2018

1. Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the County of Grand Traverse, Michigan and is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in the financial statements.

2. Abbreviations

The abbreviations used on the schedule of expenditures of federal awards are as follows:

Pass Through Agency Name	**Pass Through Agency Abbreviation**
Direct Funding from Federal Agency	Direct
Michigan Department of Health and Human Services	MDHHS
Michigan Department of State Police	MDSP
Michigan State Housing Development Authority	MSHDA
Shoreline Regional Development Commission	SRDC

3. Reconciliation of revenues from federal sources per governmental funds financial statements and expenditures per the Schedule of Expenditures of Federal Awards.

Revenues from federal sources per December 31, 2018 governmental funds financial statements	$ 3,015,078
Grand Traverse Brownfield Redevelopment Authority Component Unit	$ 114,751
Federal revenues not included on the Schedule of Expenditures of Federal Awards as the County is a vendor not a subrecipient of the pass through entity	-
Expenditures per Schedule of Expenditures of Federal Awards	$ 3,129,829

4. The County did not elect to use the 10% de minimis cost rate as covered in Uniform Guidance section 2 CFR 200.414 indirect costs.

5. Subrecipients

Of the federal expenditures presented in the accompanying schedule of expenditures of federal awards, the County provided no federal awards to subrecipients

GRAND TRAVERSE COUNTY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE YEAR ENDED DECEMBER 31, 2018

SECTION I - SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of auditors' report issued	Unmodified	
Internal control over financial reporting:		
Material weakness(es) identified?	____ yes	X no
Significant deficiency(ies) identified?	____ yes	X none reported
Noncompliance material to financial statements noted?	____ yes	X no

Federal Awards

Internal control over major programs:		
Material weakness(es) identified?	____ yes	X no
Significant deficiency(ies) identified?	____ yes	X none reported
Type of auditors' report issued on compliance for major programs	Unmodified	
Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance?	X yes	____ no

Identification of major programs:

CFDA Number(s)	Name of Federal Program or Cluster
93.563	Child Support Enforcement

Dollar threshold used to distinguish between Type A and B programs:	$750,000	
Auditee qualified as low-risk auditee?	____ yes	X no

SECTION II - FINANCIAL STATEMENT FINDINGS

None

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

2018-001 - CFDA #93.563

Condition and Criteria: The Uniform Guidance 2 CFR Part 200, Appendix V, paragraph G(2) provides the standards for internal service funds working capital reserves. It states charges by an internal service activity to provide for the establishment and maintenance of a reasonable level of working capital, in addition to the full recovery of costs are allowable. A working capital reserve as a part of retained earning of up to 60 calendar days cash expenses is considered reasonable. The County's Central stores funds exceeds the allowable amounts at December 31, 2018.

Cause: While the appropriate County employees were aware of the applicable compliance requirements and the necessity to lower working capital reserves, there was incomplete follow-through to ensure compliance with uniform guidance.

Effect: Noncompliance with the requirements of the Uniform guidance 2 CFR 200.

Recommendation: The County should develop and implement reimbursement rates to get working capital reserves down to limits consistent with Uniform Guidance 2 CFR 200

Management Response: The County is in process of reviewing the reimbursement rates of its internal service funds to ensure they are appropriate and keep working capital reserves at allowable levels.

SECTION IV - SUMMARY OF PRIOR AUDIT FINDINGS

2017-001 - CFDA #93.563
This finding was repeated as 2018-001 above

2017-002 - CFDA #93.563
This finding was corrected

Action Request

Meeting Date:	August 7 2019		
Department:	Administration	Submitted By:	
Contact E-Mail:		Contact Telephone:	
Agenda Item Title:	DARE Car		
Estimated Time: (in minutes)	10	Laptop Presentation:	○ Yes ◉ No

Summary of Request:

On July 11, 2019 we received a letter from Wayne Moody, the Automotive Program Coordinator for Northwestern Michigan College, expressing interest in acquiring the 1990 Caprice patrol vehicle that has been used as the " DARE" car.

In 1996 the Board of Commissioners resolved to approve the Sheriff Department's donation of the 1990 Chevrolet Patrol Vehicle to the DARE program. The Caprice was then refurbished and painted thanks to donations and there was no cost to the county. The DARE car has received several awards and was a highlight for the Grand Traverse DARE program for years.

The Grand Traverse Sheriff's Office no longer participates in the DARE program and the DARE car has been in private storage for years. The Sheriff has been speaking with Mr. Moody about his request.

Suggested Motion:

For discussion by the Board with no motion recommended.

Financial Information:

Total Cost:		General Fund Cost:		Included in budget:	○ Yes ○ No

If not included in budget, recommended funding source:

This section for Finance Director, Human Resources Director, Civil Counsel, and Administration USE ONLY:

Reviews:	Signature	Date
Finance Director		
Human Resources Director		
Civil Counsel		

Administration: ☐ Recommended Date:

Miscellaneous:

Attachments:

Attachment Titles:

<u>R E S O L U T I O N</u>

XX-2019

Whereas, the United States Census occurs once every ten years as mandated by Article I, Section 2 of the *United States Constitution*, and

Whereas, the US Census determines the populations of each state, it's subdivisions, and provides the counts to establish respective congressional districts, and

Whereas, the US Census can affect federal grants, aid, and disbursement of emergency dollars in times of need to affected localities, and

Whereas, the US Census had since the 1820's, asked citizenship status, missing only two years of that data collection, and

Whereas, an improper delineation of citizen/non-citizens can distort representation in the US House of Representatives, by giving some states with higher non-citizen populations an advantage with greater numbers in the US House of Representatives representing fewer legal voters in those states, and

Whereas, Michigan has likely lost representation because of districts being over-counted.

BE IT RESOLVED That the Grand Traverse County Board of Commissioners supports and asks for a full and proper, and complete census; One which denotes in it's population count both citizen and non-citizen properly catalogued for the purposes of assistance in times of need, and proper representation in the US House of Representatives; That the question of citizenship be included to fully execute the mission of the census to fulfill the mission as outlined in the constitution of the United States which we swore to uphold in our oath of office.

Respectfully submitted to the President, our State Representatives, and our Representative to the House of Representatives, on this date August 7, 2019.

YAYS:
NAYS:

Rob Hentschel Chair
Ron Clous Vice Chair
Gordie LaPointe Commissioner
Brad Jewett Commissioner
Sonny Wheelock Commissioner
Bryce Hundley Commissioner
Betsy Coffia Commissioner

RESOLUTION

XX-2019

Resolution in Support of Line 5 Tunnel

WHEREAS, Enbridge's Line 5 has been operating safely and reliably in Michigan for more than 65 years; and,

WHEREAS, Enbridge's Line 5, a light crude and natural gas liquids pipeline, helps to safely meet Michigan's energy needs by fulfilling more than half of the propane needs of the state; and,

WHEREAS, the products delivered to regional refineries provide jobs and ultimately fuel our lives; and,

WHEREAS, multiple and extensive inspections and safety tests over the last several years have confirmed the integrity of Line 5 at the Straits of Mackinac as fit for service; and,

WHEREAS, Enbridge has proposed to invest $500 million to make a safe pipeline safer by placing a tunnel with one-foot-thick concrete walls 100 feet underground and make the changes of a leak into the Straits virtually zero; and,

WHEREAS, consequences to energy supply, local producers, regional airports and refineries, jobs, local economies and the pocketbook of Michiganders across the entire state are too great for Line 5 to be shut down before the tunnel replacement can be completed;

WHEREAS, within Grand Traverse and Leelanau counties BATA (Bay Area Transportation Authority) busses run clean emission free propane, a fuel which is transported through Line 5, to offer vehicle life cycle greenhouse (GHG) emissions benefits over conventional fuels,

WHEREAS, Enbridge has demonstrated a willingness to work with the state to both protect the Great Lakes and ensure the continued safe delivery of energy we all rely on.

NOW, THEREFORE, BE IT RESOLVED that the Grand Traverse County Board of Commissioners hereby joins with Dickinson County in extending it's support for Enbridge's proposed tunnel replacement project and urges the State of Michigan to work with Enbridge to complete the tunnel project as quickly as possible and not disrupt Line 5 service before the tunnel can be completed; and, BE IT FURTHER RESOLVED that Grand Traverse County sends this resolution to all counties of Michigan as an invitation to join in expressing support for increasing the safety of our current energy infrastructure as our society simultaneously seeks energy efficiencies and energy alternatives that will continue to reduce negative impacts and risks to our environment.

APPROVED: August 7, 2019

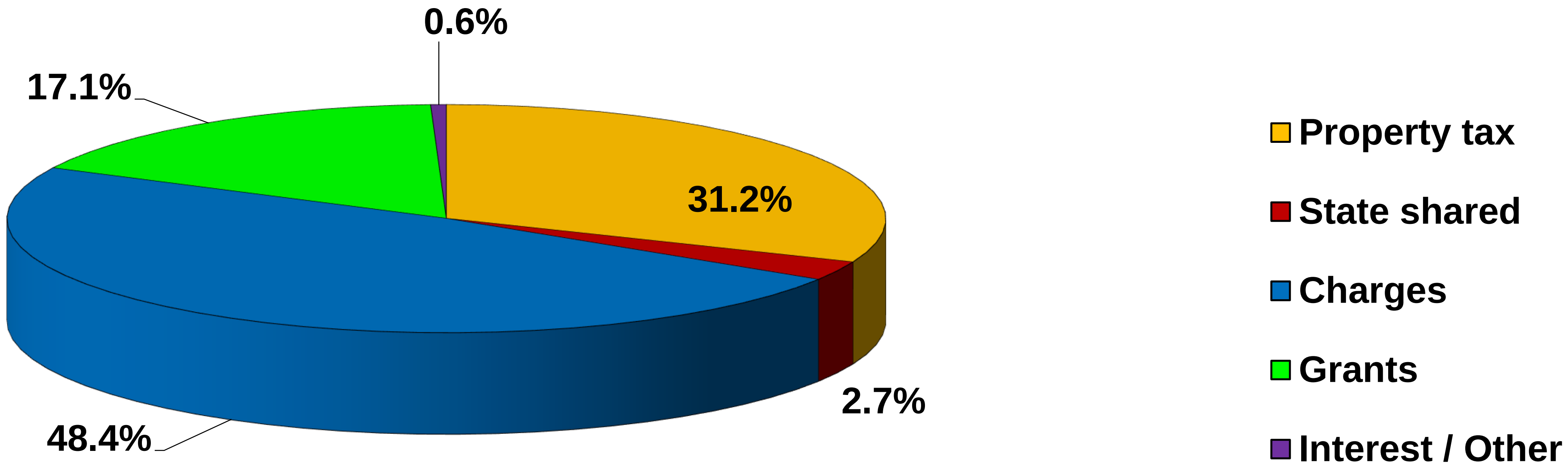
GRAND TRAVERSE COUNTY
YEAR ENDED DECEMBER 31, 2018

VREDEVELD HAEFNER LLC

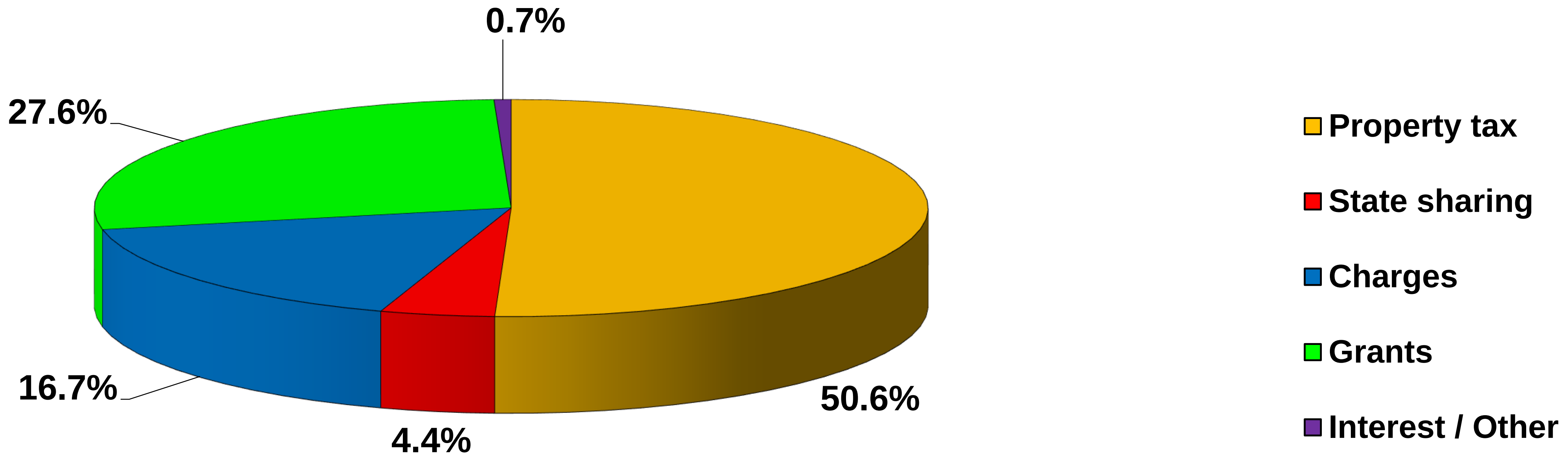
CPAS AND CONSULTANTS

CPAs

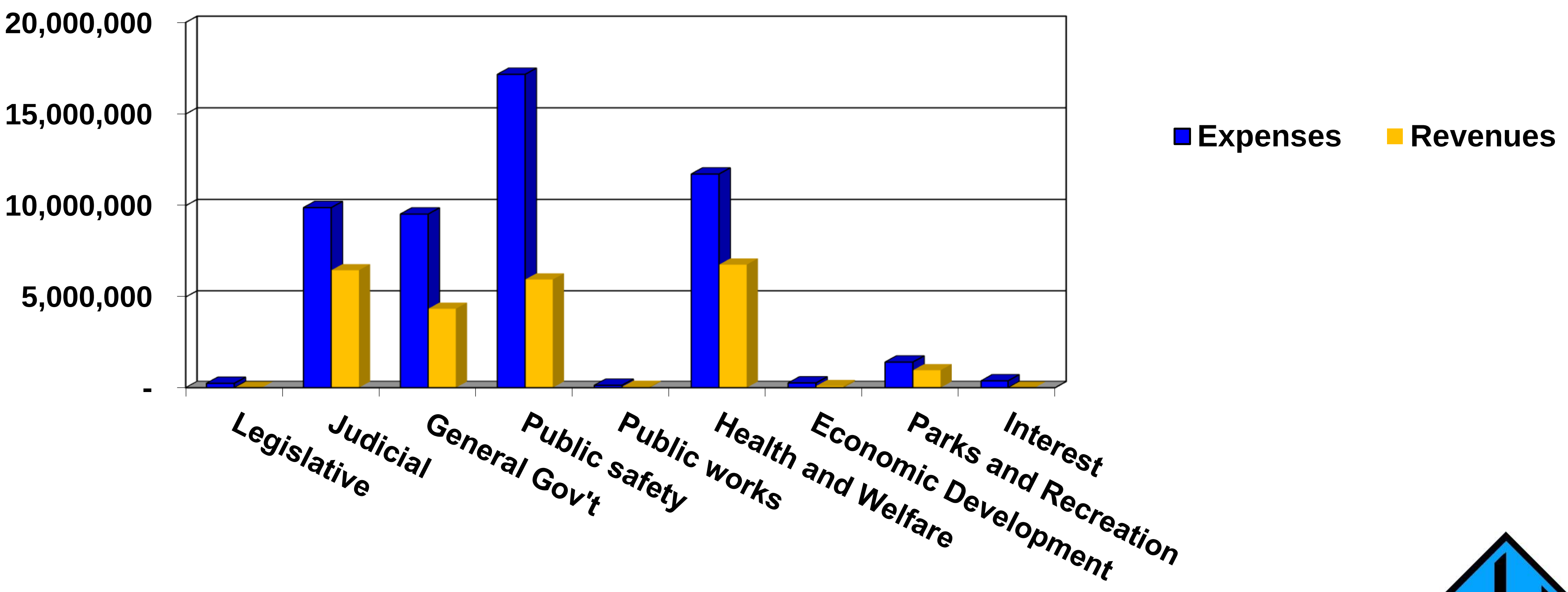
REVENUE BY TYPE
GOVERNMENT-WIDE



REVENUES BY SOURCE
GOVERNMENTAL ACTIVITIES

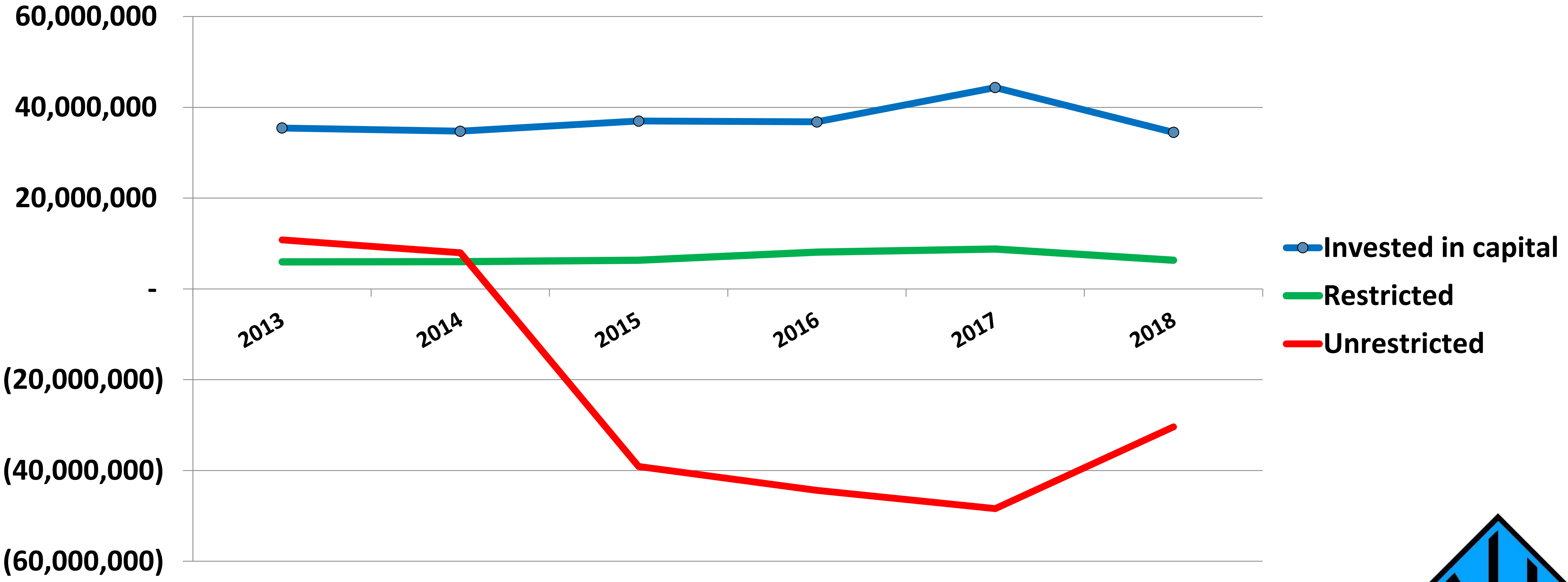


EXPENSES AND PROGRAM REVENUES FOR GOVERNMENTAL ACTIVITIES

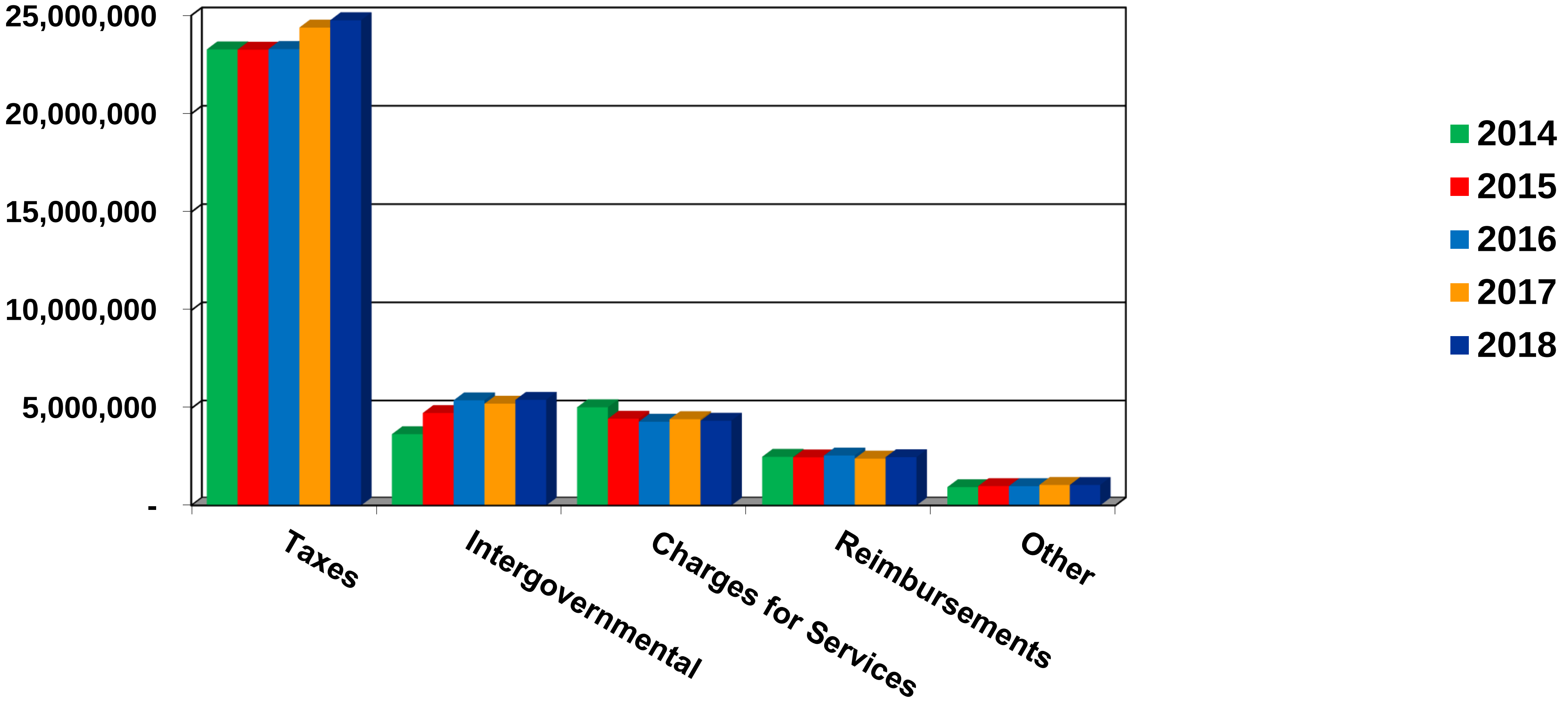


CPAs

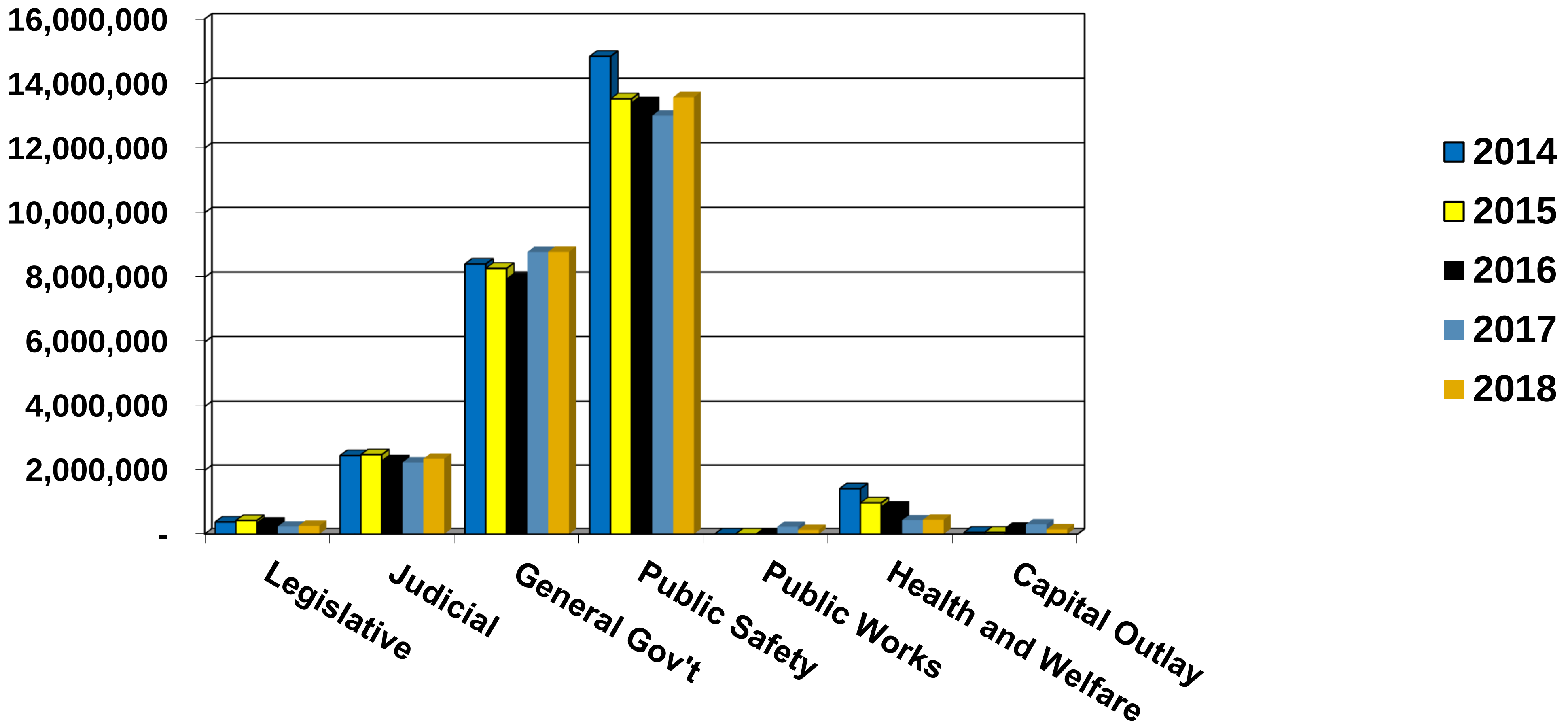
NET ASSETS
GOVERNMENTAL ACTIVITIES



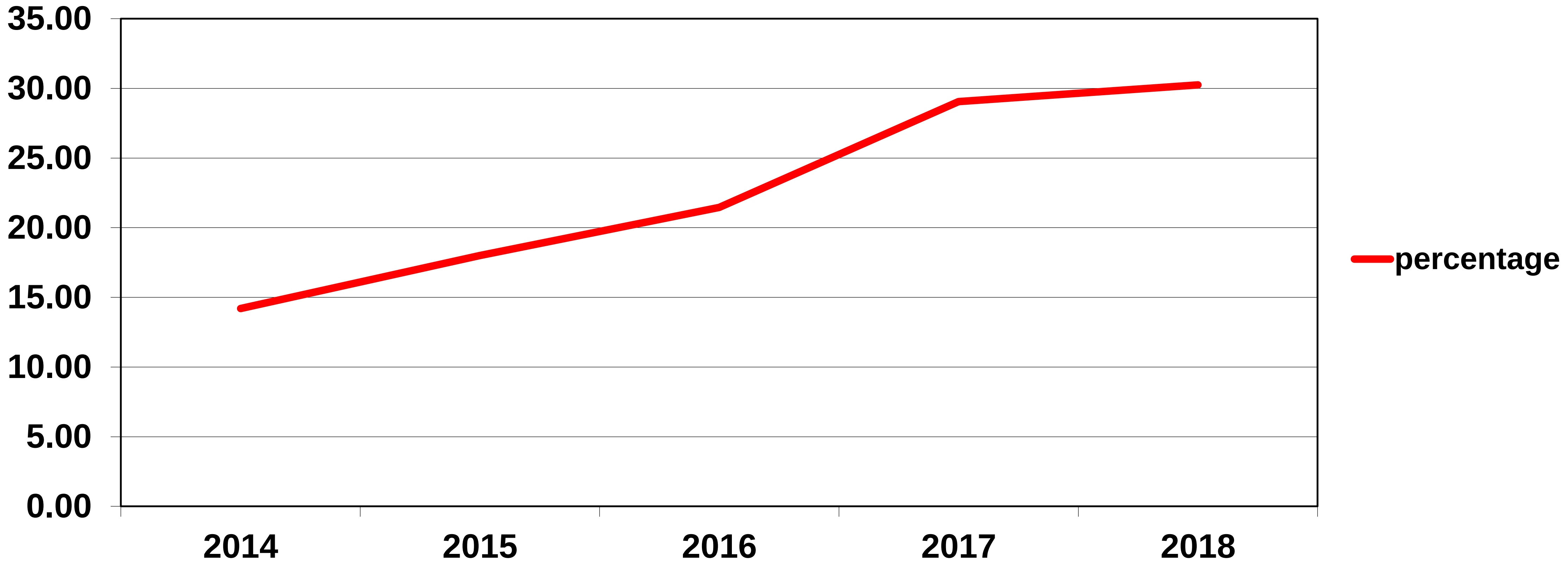
GENERAL FUND REVENUES



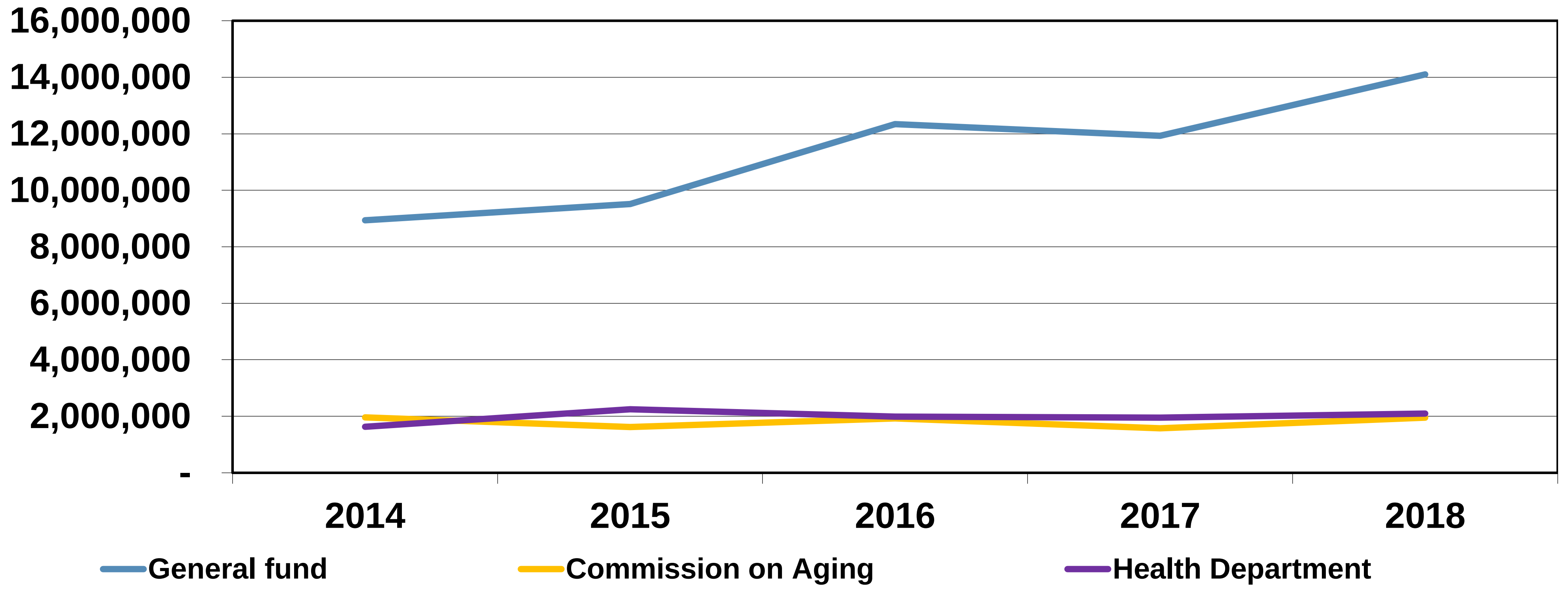
EXPENDITURES BY FUNCTION
GENERAL FUND



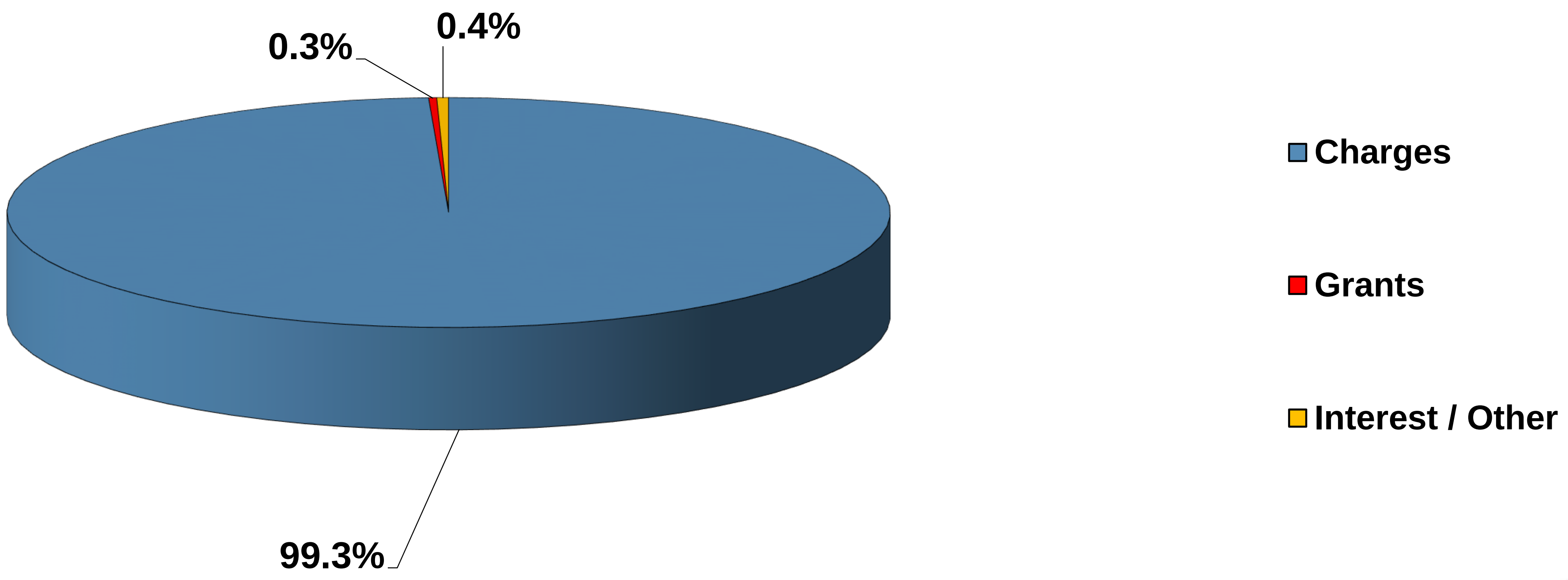
GENERAL FUND UNASSIGNED FUND BALANCE AS A PERCENT OF EXPENDITURES AND TRANSFERS OUT



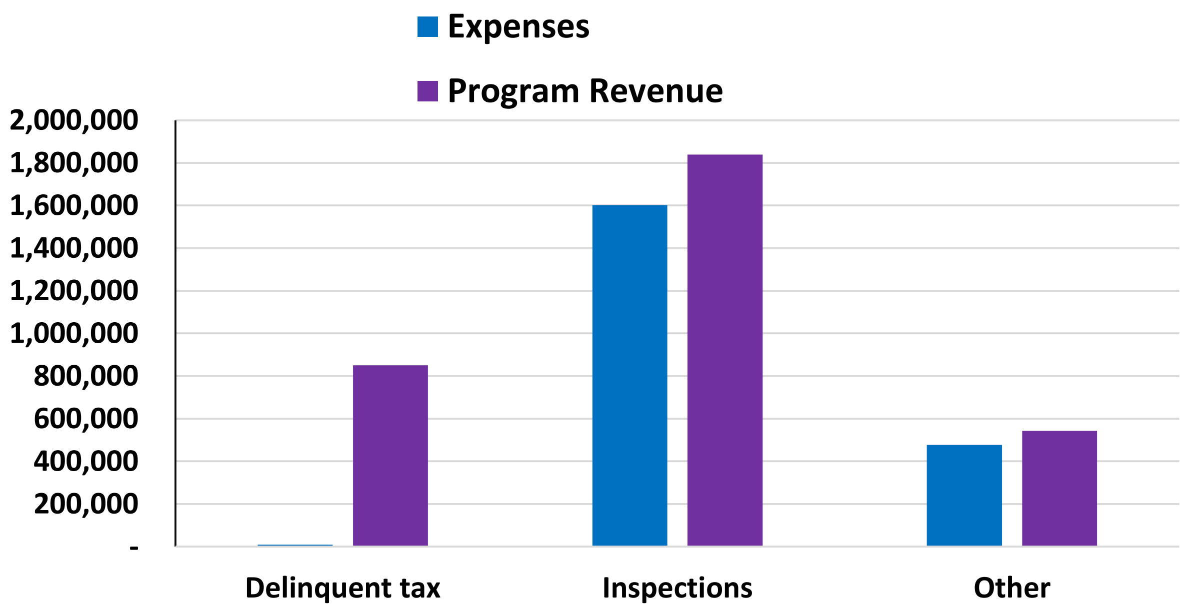
GOVERNMENTAL FUNDS FUND BALANCE DECEMBER 31, 2014 THROUGH 2018

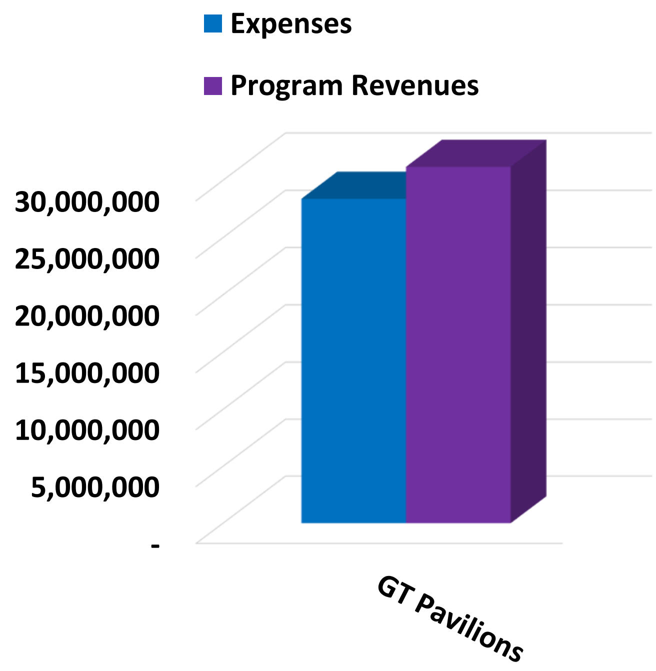


REVENUES BY SOURCE
BUSINESS-TYPE ACTIVITIES



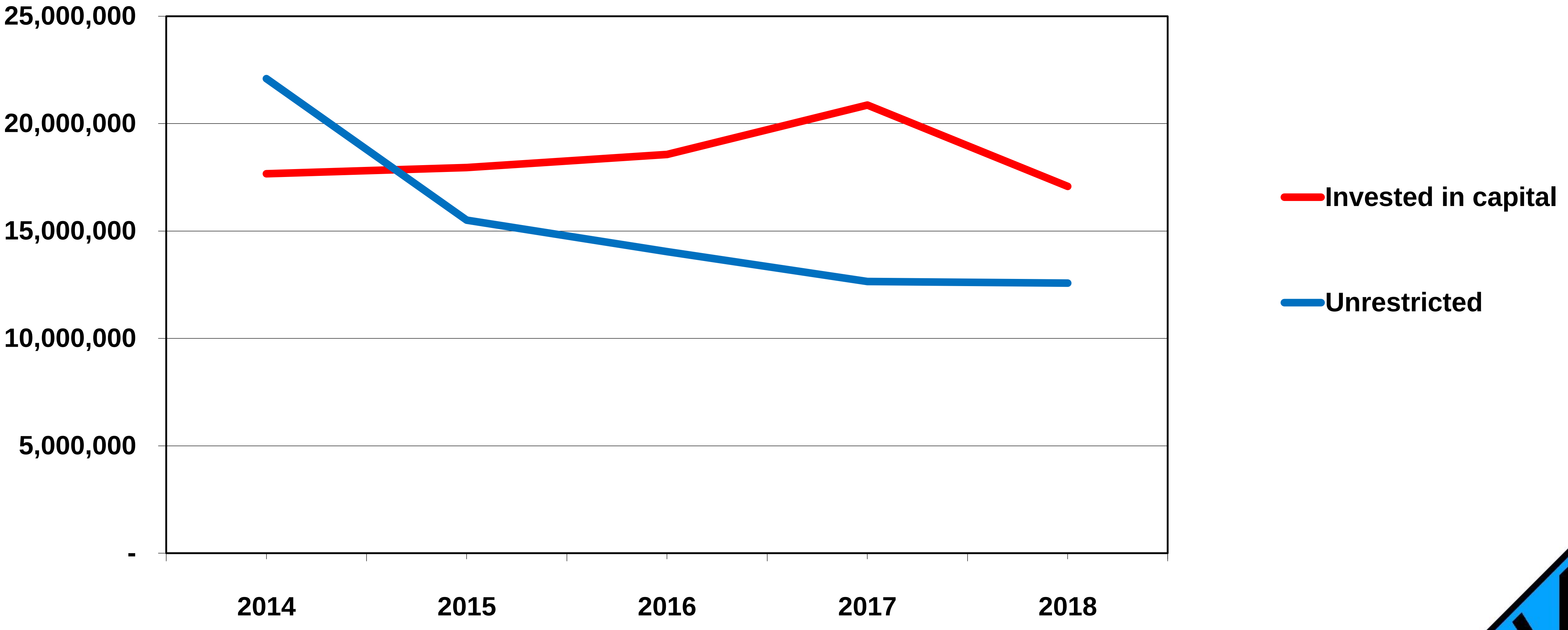
EXPENSES AND PROGRAM REVENUES
BUSINESS-TYPE ACTIVITIES



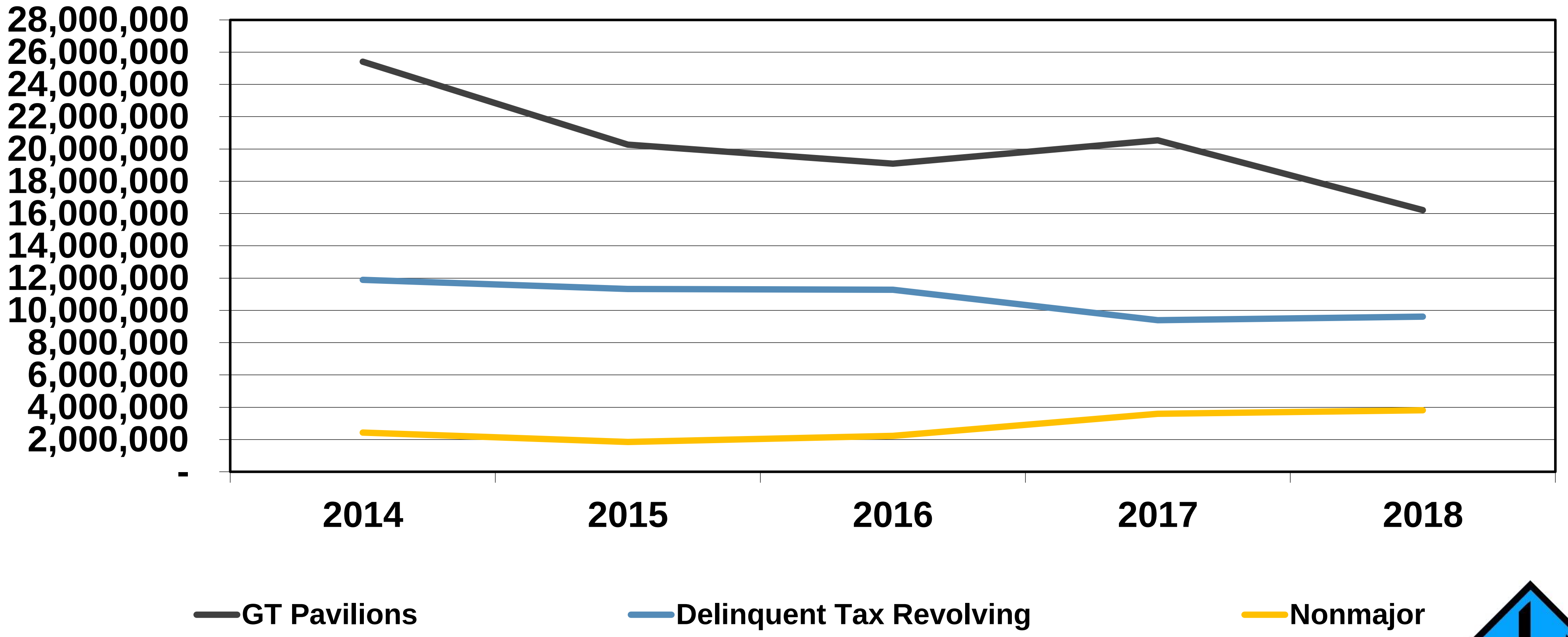


CPAs

NET POSITION
BUSINESS-TYPE ACTIVITIES



ENTERPRISE FUND NET POSITION DECEMBER 31, 2014 THROUGH 2018



CONTACT US!

Douglas J. Vredeveld, CPA, CGFM
Partner
(616) 446-7474
dvredeveld@vh-cpas.com

Peter Haefner, CPA
Partner
(616) 460-9388
phaefner@vh-cpas.com

Vredeveld Haefner LLC

CPAs

Distributed

Northwestern Michigan College
1701 E. Front Street | Traverse City, MI 49686-3061
(231) 995-1000 | (800) 748-0566 | www.nmc.edu

COPY

RECEIVED
JUL 11 2019
GRAND TRAVERSE COUNTY
ADMINISTRATION

July 8th, 2019

Grand Traverse Board of Commissioners
400 Boardman Avenue, Suite 305
Traverse City, MI 49684

Dear Commissioners,

On behalf of Northwestern Michigan College, I would like to express our interest in acquiring the 1990 Caprice (D.A.R.E) Patrol Vehicle should it become available. In exchange, the vehicle would be used to promote Grand Traverse County and the Grand Traverse Sheriff's Department, as well as the fundamentals of the D.A.R.E program.

The vehicle would benefit Northwestern Michigan College in a variety of ways including being displayed at numerous college functions including the NMC Barbecue and the Annual Car & Truck Show, driven in various parades, displayed among different car shows in the Northern Michigan area, and benefit the NMC Law Enforcement Academy students.

The Automotive Service Technology Building, located on the Aero Park Campus, is a useful venue to maintain the vehicle in its show-car condition, and a perfect fit for NMC as graduates of the Automotive Program were part of the team who originally designed and built the car.

Your consideration is greatly appreciated. Please contact me directly if you would like to discuss this offer further at (231) 995-1316 or wmoody@nmc.edu.

Sincerely,

Wayne A. Moody

Wayne Moody
Automotive Program Coordinator

Find it here.

Distributed

Cass Road Drain PROPOSED Project Schedule 7/22/2018	
Final Order of Determination Signed	Monday, July 01, 2019
Notice Sent to Contractors and with MCB Magazine	Wednesday, July 24, 2019
Notice of Letting Finalized	Thursday, August 01, 2019
Final Construction Plans /Specs avail to Contractors	Monday, August 05, 2019
Notice of Letting Published	Wednesday, August 07, 2019
Notice of Letting Mailing	Wednesday, August 07, 2019
Notice of Letting Published (x2)	Wednesday, August 14, 2019
Mandatory Pre-Bid Meeting - 10:00 AM	Monday, August 12, 2019
Full Faith and Credit Submission Deadline	
Questions Received Until 3:00 PM	Monday, August 19, 2019
Addendum No. 1 Published 3:00 PM	Tuesday, August 20, 2019
Addendum No. 2 Published 3:00 PM (If Necessary)	Tuesday, August 27, 2019
Bid Opening - 10:00 AM	Thursday, August 29, 2019
Review of Assessment Roll (9:00 am)	Friday, August 30, 2019
Full Faith and Credit County Services Committee	
Full Faith and Credit Finance Committee	
Apportionment Review Meetings	Friday, August 30, 2019
Full Faith and Credit Board of Commissioners	
Day of Review of Apportionments	Friday, September 06, 2019
Clear Appeals	Monday, September 16, 2019
Bond Final Amount to PFM	
Bond Sale PFM	
Notice to Proceed	
Bond Closing	
Substantial Completion - DIV I	Wednesday, October 30, 2019
Substantial Completion - DIV II and III	Friday, October 02, 2020
Final Completion	Friday, November 13, 2020

Kate Dahlstrom

437 Eastwood Shores

TC, MI 49685

231-943-3867

gave info to Commissioner Clous

Resolution regarding Census:

-is inaccurate (see attached)

-will result in increased numbers of both citizens and non-citizens not being counted

-is politically motivated and divisive

-should be withdrawn or voted down

Emily Magner - Michigan League of Conservation Voters 8.7.19

- Good morning, my name is Emily Magner, and I'm the Northern Michigan Regional Coordinator for the Michigan League of Conservation Voters.

- My address is _________. I was born and raised on these shores and

- I'm here today to voice my opposition to the continued operation of Enbridge Energy's Line 5 pipeline in the Straits of Mackinac.

- *or opposition to resolution if presented*

- The damaged, 66-year-old pipeline has been allowed to pump millions of gallons of oil each day through our waters for far too long.

- And replacing Line 5 with a tunnel will only keep our Great Lakes at risk.

- We know a tunnel would take 7-9 years to build, and in the meantime, oil would continue to pump through the damaged pipeline.

- The fact is, Canadian oil company Enbridge Energy cannot be trusted to safely operate the pipeline.

- One only needs to look at the company's track record:

- July 26 marked the nine year anniversary of the Kalamazoo River Oil spill, in which Enbridge's Line 6b pipeline burst, causing one of the worst inland oil spills in U.S. history.

- Cleanup took nearly a decade and Enbridge was fined hundreds of millions of dollars.

- And in April of 2018, a tugboat anchor struck Line 5, denting and damaging the pipeline, causing it to leak 800 gallons of mineral oil into the Straits.

- And just last week, a natural gas pipeline owned and operated by Enbridge exploded in Kentucky.

- The risk and threat of an oil spill is real and we can't afford another close call like last year's anchor strike.

- Besides leaking oil into our most precious natural resource and disrupting the surrounding ecosystem, a Line 5 oil spill would also devastate our northern Michigan economy.

- The state's own risk-analysis found more than 400 miles of shoreline would be impacted by a worst-case oil spill and costs of nearly $2 billion.

- The bottom line is oil pipelines do not belong in the Great Lakes. Period.

- And the only way to truly prevent a catastrophic oil spill in our most precious natural resource is to shut down line 5 immediately.

- Thank you.

The Canadian company Enbridge knows that the days are numbered for this 65 year old pipeline, built prior to the 'Great Lakes Submerged Lands Act was adopted -so they did not need a permit
and ensurance that the pipeline wouldn't pose a threat to the waters.

Today, 2019, this pipe line would not be built. Michiganders would not approve the construction of this pipeline. With all that is known about oil spills and leaks, pipe corrosion and punctures. Enbridge has a history directly tied to such -with over 1200 spills.

We cannot afford to allow the pipeline to operate (tunnel or not) What would the response time be for the Coast Guard in case of a spill? ...or a spill in the middle of winter?

-the health of the great lakes is counted on by everything from tourism to fisheries to the shipping industry, -Michigan agriculture

-and the great lakes contain 20% of the worlds fresh surface water a source of clean drinking water for millions of people. And not just the people but the sustained wildlife -as the pipeline crosses through the straits of Mackinac, 400 rivers, streams, wetlands....10 miles of wetlands and runs right next to many of our sparkling inland lakes. All are at risk....when the luck of Enbridge runs out and a massive spill erupts.

We are invested in our pristine waters so that the future children not only of Michigan but of the world can enjoy and utilize the benefits of clean water.

The decision is in your hands to be responsible stewards of our great lakes
for the generations to come. History will look back upon your decision with praises.

FLOW
FOR LOVE OF WATER

Protecting the Common Waters of the Great Lakes Basin
Through Public Trust Solutions

August 7, 2019

Submitted for inclusion in the minutes and public record to the:

Grand Traverse County Board of Commissioners
Governmental Center
400 Boardman Ave.
Traverse City, MI 49684

Thank you, Chairman Hentschel, and fellow members of the Grand Traverse County Board of Commissioners.

I am Kelly Thayer, Deputy Director of FLOW (For Love of Water). FLOW is a Great Lakes law and policy center based in Traverse City working to protect our public trust waters across the entire Great Lakes watershed.

I have come this morning to comment on the resolution in your packet that you are being asked to approve in support of the proposed Enbridge Line 5 oil tunnel – and to ask a key question.

Since 2013, FLOW and its team of lawyers, scientists, engineers, and an international risk expert have studied the increasing threat to our Great Lakes, drinking water, Pure Michigan economy, and way of life from Line 5 in the Straits of Mackinac and, more recently, the proposed Line 5 oil tunnel.

Just last November during the lame duck legislative session, FLOW's leadership testified in front of a State of Michigan House Committee regarding the clearly unconstitutional nature of a bill that proposed to give Enbridge access for 99 years to our public waters and bottomlands for an oil tunnel.

In March, Michigan Attorney General Dana Nessel found that the tunnel bill that became law was, in fact, unconstitutional. In early June, Enbridge sued the State of Michigan to uphold the tunnel legislation. And in late June, the State of Michigan sued Enbridge to revoke the 1953 easement that conditionally authorized Enbridge to pump oil through the twin pipelines.

Attorney General Nessel's lawsuit alleges that Enbridge's continued operation of Line 5 in the Straits violates the Public Trust Doctrine, is a common law public nuisance, and violates the Michigan Environmental Protection Act based on potential pollution, impairment, and destruction of water and other natural resources.

It is critical for the Grand Traverse Board of County Commissioners to understand that – with the proposed resolution in your packet – the Board is being asked to interfere in ongoing litigation between the State of Michigan and Enbridge. In addition, there are at least four other active lawsuits against Enbridge and Line 5. Therefore, this type of resolution is misguided and not in Grand Traverse County's, nor the public, interest.

Why would the Grand Traverse County Board, which – to our knowledge – has never studied nor discussed the threat from Line 5, take a leap of faith in supporting a Canadian oil pipeline company's alternative that diverts attention from the real problem – the bent, cracked, and encrusted oil pipelines in the Straits?

153½ EAST FRONT STREET SUITE 203C
TRAVERSE CITY, MI 49684
231.944.1568
FLOWFORWATER.ORG

For the last six years, FLOW has studied Line 5 and more recently the proposed oil tunnel, and here are some key facts to consider:

- **Line 5 in the Straits is a 66-year-old clear and present danger** and would continue to decay and threaten the Great Lakes while Enbridge takes 5-10 years to study, seek permits, and possibly build an oil tunnel, if it's even feasible.
- **Enbridge's has a failed track record in Michigan.** Enbridge Line 5 has failed at least 33 times since 1968, spilling more than 1.1 million gallons of oil across Michigan and Wisconsin. In July 2010, Enbridge Line 6B burst near Marshall, Michigan, and dumped about 1 million gallons of heavy tar sands oil into the Kalamazoo River watershed. Line 6B was 41 years old when it failed; Line 5 is 66 years old and counting.
- **An oil tunnel would fail to address Line 5's threat** to the Great Lakes in the Straits and at the pipeline's more than 400 stream and river crossings in the Upper and Lower Peninsulas.
- **Line 5 serves mostly Canada's needs and not Michigan's.** FLOW research shows that our oil and propane needs can me met through other, existing pipelines and rail and truck alternatives. And Gov. Whitmer has formed an Upper Peninsula Energy Task Force to identify energy supply options. The system can adjust with smart planning.
- **Enbridge's proposal to allow electrical lines** and other infrastructure to occupy the proposed oil pipeline tunnel is a bad idea opposed by an Upper Peninsula electrical supplier and poses an explosion risk.
- **Climate change and related impacts** to the Great Lakes would worsen from an oil tunnel under the Straits transporting fossil fuels for the next 99 years.

For these reasons, and many more, we call on the Grand Traverse County Board of Commissioner to reject the resolution supporting a Line 5 oil tunnel in the Great Lakes or, failing that, to refer the topic to a study session where facts can be gathered and considered and all of the concerns of local constituents can be heard and taken into account.

Thank you for your time and consideration.

Kelly C. Thayer

Kelly C. Thayer
Deputy Director
FLOW (For Love of Water)
Office: (231) 944-1568
Email: Kelly@FLOWforWater.org
Web: www.FLOWforWater.org

FLOW **TAKE ACTION:** Now Is Our Best Chance to Shut Down 'Line 5' and Restore the Rule of Law

Updated July 18, 2019

Now is the time of reckoning for the decaying Enbridge Line 5 oil pipelines in the Straits of Mackinac and a proposed oil tunnel to replace them.

On June 27, Michigan Attorney General Dana Nessel took decisive legal action on Line 5 in the Straits of Mackinac when she filed suit in Ingham County Circuit Court to revoke the 1953 easement that conditionally authorized Enbridge to pump oil through twin pipelines. Nessel's lawsuit alleges that Enbridge's continued operation of the Straits Pipelines violates the Public Trust Doctrine, is a common law public nuisance, and violates the Michigan Environmental Protection Act based on potential pollution, impairment, and destruction of water and other natural resources.

Simultaneously, Governor Gretchen Whitmer and the natural resources and environmental protection agencies are defending the public's rights and waters of the Great Lakes in Enbridge's separate lawsuit against the state to build a tunnel under the Great Lakes for its oil pipelines to operate another 99 years. Gov. Whitmer also ordered the Michigan Department of Natural Resources to review violations of the Line 5 easement. As the state's top leader and public trustee, the governor has the express legal authority to revoke the easement to start decommissioning the pipeline and to protect the Great Lakes.

On June 6, Canada's Line 5-owner Enbridge sued the State of Michigan to resuscitate a 'Line 5' oil tunnel deal and law rushed through in late 2018 at the end of the Snyder administration. Attorney General Dana Nessel in late March declared the oil tunnel law unconstitutional, triggering Gov. Gretchen Whitmer to call an all-stop on state involvement in any tunnel activities.

Enbridge wants the right to bore a tunnel in the next 5-10 years for the dual Line 5 oil pipelines through State of Michigan public trust bottomlands under the Straits, where Lake Michigan meets Lake Huron. Enbridge also wants to keep pumping up to 23 million gallons of oil and natural gas liquids a day through risky Line 5 during tunnel feasibility studies and construction. Gov. Gretchen Whitmer has signaled some openness to an oil tunnel even though it could undermine her fight on climate change, but wants the old Line 5 pipes out more quickly, reportedly in two years or less.

FLOW and other Great Lakes advocates have long called for shutting down Line 5, which primarily serves Canada's, not Michigan's, needs and threatens the Great Lakes. FLOW research shows that viable alternatives exist to deliver propane to Michigan and oil to regional refineries, and Gov. Whitmer has formed an Upper Peninsula Energy Task Force to identify energy supply options. The system can adjust with smart planning.

The City of Mackinac Island, Grand Traverse Band of Ottawa and Chippewa Indians, and the Straits of Mackinac Alliance citizen group also have filed a contested case challenging Enbridge's claim that installing hundreds of anchor supports to shore up the decaying Line 5 is mere maintenance, rather than a major redesign requiring an application and alternatives analysis under the 1955 Great Lakes Submerged Lands Act (GLSLA) and public trust law that apply to the soils and waters of the Great Lakes.

Note: This fact sheet with links to key information can be accessed online here: https://flowforwater.org/line5/.

Take Action to Shut Down Line 5 -- You Can Make a Difference

The movement to shut down Line 5 and stop the proposed Enbridge oil tunnel is powered by people willing to stand up and speak out for applying the rule of law to protect the Great Lakes, drinking water, and the Pure Michigan tourist economy.

Please take action today to protect what you love for generations to come! Here's how:

- **Call Michigan Gov. Gretchen Whitmer at 517-373-3400** and urge her to join the Line 5 lawsuit filed by A.G. Dana Nessel, applying the full legal authority of the State of Michigan.
- **Contact your state lawmakers.** You can look up contact information for your Michigan state representative here & state senator here.
- **Write a letter to the editor of your local newspaper.** It's important to share your view publicly.
- Sign up for FLOW's e-newsletter for the latest update on Line 5 and other threats to the Great Lakes.
- Donate to FLOW to help us continue to make the legal, scientific, and common sense case for shutting down Line 5 to protect the Great Lakes and the drinking water supply for half of all Michiganders.

Suggested Message to draw from when contacting the governor, lawmakers, and local newspaper:

- Now is the time to restore the rule of law and **end Line 5's high risk** of an oil spill to the Great Lakes, drinking water, public health, tribal fishing, businesses, public and private property, and Michigan's and the region's economy.
- **The State of Michigan should revoke the Line 5 easement** granted by the state and evict Enbridge from the public waters and bottomlands of the Straits of Mackinac.
- **Digging an oil tunnel under the Straits for the next 5-10 years is not a solution.** An oil pipeline tunnel will not solve Line 5's immediate threat to the Great Lakes nor address the risk posed by the pipeline's more than 400 stream and river crossings in the Upper and Lower Peninsulas. In addition, Enbridge's proposal to allow electrical lines and other infrastructure to occupy the proposed oil pipeline tunnel poses an explosion risk.

FLOW
FOR LOVE OF WATER

153 1/2 E. Front Street

Suite 203C

Traverse City, MI 49684

Phone: 231.944.1568

Email: Info@flowforwater.org.

To Learn More, visit www.FLOWforWater.org

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FLOW **KEY FACTS: Line 5 & the Proposed Oil Tunnel**

FLOW's Key Facts on Line 5 & the Proposed Oil Tunnel

Updated July 24, 2019

The State of Michigan has reached a tipping point and moment of reckoning with the decaying Enbridge Line 5 oil pipelines in the Straits of Mackinac and a proposed oil tunnel to replace them. For the first time in nine years, the State of Michigan is taking its responsibility seriously to bring this issue under the rule of law and protect the Great Lakes, drinking water, and the *Pure Michigan* economy.

Here's a quick list of facts you can use to help tip the balance in favor of shutting down Line 5 and turning back the proposed oil tunnel:

Risk to the Great Lakes and Drinking Water:

- **Nearly 23 million gallons of oil and natural gas liquids pass every day through "Line 5,"** a pair of aging pipelines piercing the heart of the Great Lakes just west of the Mackinac Bridge.
- **Built in 1953**, the 20-inch-diameter Line 5 pipelines owned by Canadian company Enbridge Energy Partners lie exposed in the water along the publicly owned lakebed of the Mackinac Straits.
- **The Straits of Mackinac are the "worst possible place"** for a Great Lakes oil spill, potentially impacting over 700 miles of Lakes Michigan and Huron coastline, according to the University of Michigan.
- **An anchor strike on April 1, 2018, damaged the Line 5 oil pipelines** in the Straits of Mackinac, including a gash across the east pipeline and several dents, exposed steel, and scrapes on the west pipeline. The longest dent was nearly two-feet long.

Line 5 is 66 years old and decaying:

- **Enbridge's data reveal that sections of Line 5 in the Straits are cracked, dented, and encrusted** with corrosion-causing mussels, and that a segment on land has lost 26 percent of its original wall thickness due to corrosion.
- **In 2017, Enbridge admitted misleading both Michigan and federal officials** on the condition of Line 5 for over three years, concealing dozens of bare metal spots and/or coating gaps near 128 anchor locations.

Benefits Canada, not Michigan:

- **No more than 5-10 percent of the light crude oil carried by Line 5** is destined for the Detroit and two Toledo refineries, with the remaining 90-95 percent reaching refineries in Sarnia, Ontario, FLOW technical experts concluded based on the available information,

Enbridge is operating illegally:

- **Enbridge is violating its 1953 easement** conditionally granted by the State of Michigan and allowing occupancy of public waters and bottomlands in the Straits of Mackinac, including not complying with standards related to prudent operation, adequate insurance, pipeline design and condition, cleanup planning, and risk of pollution, impairment, or destruction of the environment.
- **Enbridge's Line 5 violates the public's legally enforceable rights** to fish, boat, swim, navigate, and bathe in, and drink and draw sustenance from, the Great Lakes.

Note: This fact sheet was updated July 24, 2019; it's available online here: https://flowforwater.org/line5/.

Enbridge's failed track record:

- **Line 5 has failed at least 33 times since 1968**, spilling more than 1.1 million gallons of oil across Michigan and Wisconsin.
- **Enbridge caused one of the nation's largest inland oil spills in July 2010** when its Line 6B pipeline burst near Marshall, Michigan, and for 17 hours dumped nearly one million gallons of heavy tar sands oil into the Kalamazoo River watershed. It took four years and over $1.2 billion to clean it up to the extent possible. Line 6B was 41 years old when it failed; Line 5 is 66 years old and counting.
- **Enbridge's pipeline network had 804 total failures** that spilled 6.8 million gallons of oil from 1999-2010.
- **Enbridge's Line 6B spill as "the single most expensive on-shore spill in U.S. history,"** according to the National Safety Transportation Board (NTSB). Moreover, the agency concluded that the Line 6B disaster was caused by corrosion fatigue cracks and the prolonged 17-hour spill, which "were made possible by pervasive organizational failures at Enbridge."

Cannot clean up an oil spill in water:

- **Enbridge lacks** a credible worst-case scenario emergency response plan to recover oil.
- **Enbridge lacks** a credible plan to recover spilled oil when ice tops the Mackinac Straits. U.S. Coast Guard officials cannot respond at night when it is windy, wavy (over three feet), icy, or dark.
- **Only 30% of an oil spill would be recovered under the best conditions**, according Enbridge's cleanup contractor.

Propane alternative:

- **Just 1-2 propane rail cars or 4-5 tanker trucks a day could replace the aging Line 5** pipeline's U.P. propane capacity without risking a Great Lakes oil spill, FLOW's latest research shows. The rail cars or tanker trucks could deliver propane from Superior, Wisconsin, to the existing propane storage-and-distribution center in Rapid River, Michigan, north of Escanaba on U.S. 2.
- **Plains All American also could increase the capacity of its storage facility at Kincheloe**, in the eastern Upper Peninsula, which is served by rail and not Line 5. The energy distribution network is highly adaptable such that Enbridge does not have a monopoly on propane delivery to U.P. distributors.
- **Shutting down Line 5 would add five cents to the cost of a gallon of propane**, which has hovered around $2 for the past year, according to a 2018 study by London Economics International LLC, a Boston-based consultancy, and commissioned by the National Wildlife Federation.
- **Gov. Whitmer has formed an Upper Peninsula Energy Task Force** to identify energy supply options, specifically including propane in the event that Line 5 is shut down. The system can adjust with smart planning.

Oil alternative:

- **Available capacity and flexibility to meet energy demand in the Great Lakes region already exists** in the North American pipeline system operated by Enbridge and its competitors without threatening our public waters and *Pure Michigan* economy, according to FLOW's experts.
- **A Line 5 shutdown could increase the cost of gasoline in metro Detroit by about 2 cents a gallon**, according to a 2017 study commissioned by the former Snyder administration.

Economic impact of an oil spill:

- **A Line 5 oil spill could deliver a blow of over $6 billion in economic impacts and natural resource damages** to Michigan's economy and could trigger a domino effect of damage disrupting Great

Note: This fact sheet was updated July 24, 2019; it's available online here: https://flowforwater.org/line5/.

Lakes commercial shipping and steel production, slashing jobs, and shrinking the nation's Gross Domestic Product by $45 billion after just 15 days, according to a study commissioned by FLOW and conducted by nationally respected ecological economist Robert Richardson of Michigan State University.

Jobs:

- **Enbridge's workforce includes only 96 Michigan-based permanent and temporary employees and provisioned contractors, while about 800,000 Michigan jobs** are tied in some way to the clean water of the Great Lakes. In total, more than 1.5 million U.S. jobs are directly connected to the Great Lakes, generating $62 billion in wages tied to up-north tourism, agriculture, fishing, shipping and related industries, according to Michigan Sea Grant.

An oil tunnel is not the best alternative for Michigan:

- **The Line 5 oil pipelines in the Straits would continue to decay** and threaten the Great Lakes and Pure Michigan economy, while Enbridge takes 5-10 years to study, seek permits, and build an oil tunnel.
- **A tunnel fails to address Line 5's immediate threat to the Great Lakes** and the risk posed by the pipeline's more than 400 stream and river crossings in the Upper and Lower Peninsulas.
- **Enbridge's proposal to allow electrical lines and other infrastructure to occupy the proposed oil pipeline tunnel** is a bad idea opposed by a U.P. electrical supplier and poses an explosion risk.
- **Climate change and related impacts to the Great Lakes would worsen** from an oil tunnel under the under the Straits transporting fossil fuels for the next 99 years.
- **An oil tunnel would not create long-term sustainable Michigan jobs.** Michigan is at full labor employment now. Michigan labor likely is not going to build this tunnel; it will require international trade skills, machinery, and materials. There's more labor work to be done in any given Michigan community in replacing lead pipes for drinking water than would materialize for a Line 5 tunnel.

Bottom line:

- **Line 5 is not vital to the people of Michigan.**
- **It is time for the state to evict Enbridge from the Mackinac Straits and shut down Line 5** due to the danger its decaying oil pipelines pose to the Great Lakes.

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Regarding Line 5 tunnel
August 7th, 2019

Most Michigander's are against Line 5 and the only reason Enbridge is ~~now~~ working towards a tunnel is because of that push back. It is their bottom dollars that is making them choose this route. In lieu of last weeks Enbridge gas explosion in Kentucky, the 9th year anniversary of the 1.2 million gallon spill in the Kalamazoo River, that let me remind you, ran for 17 hours before the gas was turned off, the 30 some spills that Enbridge's Line 5 has already had, knowing that there are over 400 waterways this line crosses besides our beloved Lake Michigan, besides the anchor incident causing dents on both the lines, the fact that the bracings that were required from the 1953 agreement every 75 feet have never all been there, you call this Canadian Company Enbridge Energy reliable? Hell no! They have already talked about sending heavy crude oil through the tunnel from the Alberta Tar Sands. You know what this effects? It puts much more carbons and methane pollution out that will change the climate in a much faster rate then has ever occurred. Jobs you say, I've read the number 200. Compare that to 40 million people in Michigan who depend on that water for drinking, not even considering other bordering states including Canada that will be affected by a breach in that line. Running Line 5 while they do a rush job on a tunnel is the worst thing for our state.
You say zero chance of a leak. Enbridge has lines all over our country and Line 5 is not the first to leak.
We in our county need to stand with the Mackinac Bridge Authority, Mackinac Island and the Tribes standing against this line and tunnel once and for all. Support our Governor and our Attorney General who have our best interests in mind (and certainly not Snyder, who threw us all under the bus ~~with this deal during the lame duck session~~). We need to protect our

water which is so much more important than oil/fossil fuels, that, in 10-20 years will be going down, while clean energy takes over.
A 99 year lease, forget it. It is our planet we need to have at the forefront of this discussion.

Main Points

Enbridge is not reliable considering this Line 5 has had at least 30 leaks and spilled over a million gallons.

Line 5 runs through 400 other waterways besides Lake Michigan.

Canada is also against Enbridge and especially the Alberta Tar Sands and it's polluting effect on Climate Change.

Why is this commission not supporting the Gov and AG on this issue?

My ask; 1.) when it comes up for a vote for this tunnel resolution please open it up for a public discussion first.

2.) hold off on this vote, which was hidden on page 400 something for today's agenda which therefore, is not being transparent. / Listen To The peo of Mich. & this city

Sincerely,

Berta Meserve
20334 Maple St
Lake Ann, MI 49650
231-590-5236

Berta Meserve

1202 S. Union St. Traverse City

Kyle Jasper

Normally, I'd be working right now. But since I heard, last night, there was a proposal to support Enbridge's Line 5, I thought I'd come hang out with y'all this morning and give you my thoughts, instead.

As a student of Eastern Michigan University's Environmental Science and Society program, this concerns my scholastic career and beyond, as well as my livelihood as a resident of this great state.

As Michiganders, Great Lake knowledge is practically engrained into our DNA, so you all probably know that the Great Lakes account for about 20% of the world's, and about 90% of the United States' surface freshwater.

The Great Lakes Commission states that the Great Lakes system provides drinking water for 48 million people, the lakes directly generate 1.5 million jobs, and 60 billion dollars in wages annually. Our beautiful area is not only invaluable to our environment and our health, it's also a major economic driver for our state, our region, and our country.

According to Enbridge.com, Line 5 supplies 55 percent of Michigan's statewide propane needs. That sounds like a lot, but according to the United States Energy Information Administration, less than 10 percent of Michigan homes are heated by propane. So, there are less than 4 million households in Michigan, according to Michigan.gov. 10% of that is less than 400,000, and 55% of that, is less than 220,000 households heated by propane which Enbridge supplies. If you want to do the math to figure out how many of those homes are in the county, be my guest!

Now, that's not an ignorable number, but there are other heating options for households, as a general rule. We don't have other options when it comes to water, and I know we're not sucking water from the lake with a straw, but unhealthy lakes mean unhealthy ground water.

Any way you look at it, the pros of line 5 do not outweigh the cons. Things like 60 billion dollars in wages for people who depend on the lakes for jobs could well be in jeopardy if Enbridge had another mishap like the one that spilled 1.7 million gallons of oil in Minnesota in 1991, or when they spilled over 1 million gallons into the Kalamazoo river in 2010, or when one of their lines blew up in Kentucky, killing one person less than a week ago.

I know what you're thinking: "but Kyle, Line 5 is 119 miles away from this very building. There's no way the 30% of employment attributed to tourism in Traverse City (according to Traverse City.com) would be negatively affected when the pipeline has an issue." And it might

not but ~~Well~~, according to the University of Michigan's Water Center, a spill from Line 5 could "spread as far west as Beaver Island and as far Southeast as Rogers City in only 20 days. So it begs the question of why we would put other communities like ours in harm's way Think about the costs and range of environmental damage that still exist from disasters like the Deepwater Horizon.

As someone who appreciates fiscally conservative ideology, I don't think it makes sense, financially, to risk the costs of cleanup or the revenue lost from tourism to keep line 5 active, especially when that goes against the will of your constituents.

Remarks on Resolution XX-2019 8-7-19

Brenda Rusch. 10480 Deerpath North, Traverse City, MI 49685

Since Enbridge first laid claim to the bottomland of the Straits in 1953, opportunistic politicians and interconnected parties on both sides of the border who have chosen to play nice with Enbridge have profited.

Recent legal actions have accelerated one of the most expensive and far reaching public relations campaigns in Michigan history to fight increasing public pressure to shut down Line 5.

A look at a map of the Enbridge's vast Michigan pipeline system and you'll see it all rides on Line 5.

Governor Whitmer tried to reach an agreement with Enbridge, but Enbridge walked away from negotiations and instead filed a lawsuit against the state. After this action, AG Nessel filed a lawsuit for the State of Michigan against Endbridge, stating that the easement granted by the State in 1953 violates the public trust doctrine and violates the Michigan Environmental Protection Act because it is likely to cause pollution impairment and destruction of water and other natural resources.

Your passage of Resolution XX-2019, will align you with the long-established effort to turn the State of Michigan into the Province of Enbridge. You make the choice to risk 20% of the world's fresh surface water, 80% of North America's fresh surface water and the drinking water source for over 40 million Midwesterners.

Clearly your RESOLUTION was written from Enbridge provided information because it is based only on studies bought and paid for by Enbridge.

Here are some FACTS supported by experts **not** beholden to the pipeline industry.

Line 5 has failed 33 times since 1968, spilling at least 1.1 million gallons of oil into the Great Lakes.

Enbridge lacks a credible plan to recover spilled oil in ice covered water.

On July 25th, 2010, Enbridge caused the nation's largest inland oil spill when its Line 6B pipeline burst near Marshall, Michigan. 1.)

One to two rail cars or a few tanker trucks a day could replace Line 5's U.P. propane supply.

Line 5 **was never designed** as a vital oil or propane infrastructure for the State of Michigan.

Line 5 **was designed,** and to this day, serves strictly as a short cut for Enbridge product transportation.

Over 1 in 5 Michigan jobs, are directly tied to a healthy Great Lakes.

The Great Lakes tourism, recreational and fishing industry is valued at $47 billion annually.

Line 5 creates, at most, 250 full and part time jobs filled by Michiganders and Canadians living in Michigan.

More than 1.5 million U.S. jobs are directly connected to the Great Lakes, generating $62 billion in wages.

Today, over 90 percent of Line 5 crude oil runs ~~though~~ through Michigan, is refined in Canada, and then exported by Canada via the Atlantic Ocean .

Northern Michigan is ground zero WHEN not if Line 5 ruptures. Grand Traverse County and all points north will be forever and irrevocably altered and for what? ......A multibillion dollar Canadian oil company continuing to make billions.

Commissioners, serve the best interests of your Grand Traverse County constituents, the citizens of the State of Michigan and **not** the best interests of the Province of Enbridge.

1.) (This fracture went undetected for 17 hours and dumped nearly one million gallons of heavy tar sands oil saturating 40 miles of the Kalamazoo River watershed. It took four years and over $1.2 billion to clean it up to the extent possible, which many Kalamazoo residents, with now worthless waterfront property, contend is still NOT cleaned up.)

Public Comment

August 7, 2019

Grand Traverse Board of Commissioners
400 Boardman Avenue
Traverse City, MI 49684

Public Input - About Public Comments and Minutes

Sadly, this County Board of Commissioners of Grand Traverse does NOT pay much attention to citizens who spend a lot of their personal time and energy to listen, learn and speak up at government meetings.

It is obvious "We the People" are considered an annoyance and they are happy to ignore our insights, our suggestions and pleas for help, be it about meeting times, agenda schedules, committee assignments, appointments, conflicts of interest, or destruction of our environment.

The majority of our Board works for business and political party interests.

Democracy, and "We the People" be damned.

Many concerned citizens are here again, and have come with high hopes their voices will be heard. Many will speak, and many have taken time to write their comments to submit to the Clerk, under the mistaken belief these comments will be recorded in the minutes.

That does NOT happen anymore.

Nothing we say here will be part of the written record. All that will appear in today's minutes is your name. NOT even the subject you speak about.

This is NOT what democracy looks like.

David Petrove

David Petrove

<u>R E S O L U T I O N</u>

108-2019

Appointment of Jury Board Member

WHEREAS, the Grand Traverse County Board of Commissioners met in regular session on August 7, 2019, and reviewed request to approve the recommendation for appointment to the Jury Board; and,

WHEREAS, Jury Board appointments are made by the Board of Commissioners based on a recommendation by the Circuit Court Judges; and,

WHEREAS, A letter was received by the County Clerk on July 19, 2019 with a recommendation from the Circuit Court Judges to nominate Mary Orth to the Grand Traverse County Jury Board for the six-year term, May 1, 2019 through April 30, 2025; and,

NOW, THEREFORE, BE IT RESOLVED BY THIS BOARD OF COMMISSIONERS, TO approve the reappointment of Mary Orth to the Grand Traverse County Jury Board for the six-year term, May 1, 2019 through April 30, 2025.

APPROVED: August 7, 2019

<u>R E S O L U T I O N</u>

109-2019

Healthy Futures Amendment #14

WHEREAS, the Grand Traverse County Board of Commissioners met in regular session on August 7, 2019, and reviewed request from the Health Officer to approve renewal of the contract agreement with Munson Medical Center to offer Healthy Futures RN Care Coordination services to citizens of Grand Traverse County; and,

WHEREAS, this agreement requires the provision of approximately .5 FTE Public Health Nurse with Munson providing financial support for 50% of the cost not to exceed $30,000; and,

WHEREAS, the terms of this agreement are for the period of July 1, 2019 through June 30, 2020; and,

NOW, THEREFORE, BE IT RESOLVED BY THIS BOARD OF COMMISSIONERS THAT Grand Traverse County approve and authorize the chairman to sign agreement with Munson Medical Center for Healthy Futures Services for the period July 1, 2019 through June 30, 2020.

APPROVED**:** August 7, 2019

<u>R E S O L U T I O N</u>

110-2019

Commission on Aging – Transportation Contracts

WHEREAS, the Grand Traverse County Board of Commissioners met in regular session on August 7, 2019, and review a recommendation from the Commission on Aging Director to approve contracts for transportation services with two local vendors, and,

WHEREAS, The Commission on Aging provides cab vouchers for transportation services for its clients; and,

WHEREAS, recently Cherry Capital Cab closed its doors and it is necessary to enter into agreements with 2 newly formed cab companies so they may be able to honor our vouchers and submit them for payment on a monthly basis; and,

WHEREAS, The new formed companies are Cherry One Transportation, LLC and Ride on Taxi, LLC, and Civil Counsel has reviewed the agreements.

NOW, THEREFORE, BE IT RESOLVED BY THIS BOARD OF COMMISSIONERS, THAT Grand Traverse County approve contracts with Cherry One Transportation, LLC and Ride on Taxi, LLC that allows them to accept COA cab vouchers.

BE IT FURTHER RESOLVED THAT, the Board of Commissioners authorizes the Board Chair or County Administrator to effectuate the necessary documents to implement the Board authorized action.

APPROVED: August 7, 2019

<u>R E S O L U T I O N</u>

111-2019

911 Board of Directors Terms (1-1-19 through 12-31-20)

WHEREAS, the Grand Traverse County Board of Commissioners met in regular session on August 7, 2019 and reviewed request regarding the 911 Central Dispatch Board of Directors; and,

WHEREAS, the Central Dispatch Board of Directors most recent by-laws were amended and adopted by the Board of Commissioners on March 7, 2018; and,

WHEREAS, although the representation of the 911 Board is clearly defined, each organization makes a recommendation for representation to the Grand Traverse County Board of Directors and section 4.1 (D) indicates that the board shall be appointed for a period of two (2) years commencing on January 1 of odd years; and,

WHEREAS, the appointment of the following membership should be ratified by the board - Grand Traverse County Commissioner, Brad Jewett; TCPD, Chief Jeff O'Brien, TC Fire Department, Chief Jim Tuller; Grand Traverse Metro Fire Department, Chief Pat Parker, Grand Traverse Township Fire Services, Chief Andy Down; Emergency Management, Gregg Bird; Central Dispatch Director, Jason Torrey and Emergency Medical Services, Tim Newton; and,

WHEREAS, Grand Traverse County Sheriff's Office appointee, Captain Chris Clark and Michigan State Police appointee Lt. Ryan Tabaczka serve as defined by statute; and,

NOW, THEREFORE, BE IT RESOLVED BY THIS BOARD OF COMMISSIONERS, THAT the membership of the Central Dispatch Board of Directors for the two year term ending December 31, 2020, is ratified as identified in this resolution.

APPROVED: August 7, 2019

RESOLUTION

112-2019

IT – Phone Local/Long Distance Service Contract

WHEREAS, the Grand Traverse County Board of Commissioners met in regular session on August 7, 2019, and reviewed request from the Director of Information Technology to approve contract agreement with AT&T to update SIP trunking connection and replace currently PRI circuits that are used to route local and long distance calls in and out of the County phone systems, and,

WHEREAS, there are currently four PRI trunks that service all five county sites (Boardman, Health Services/Public Services, Law Enforcement, Civic Center and Front Street) including three IP phone complexes and trunks for which the contract cost of $38,173.84, will expire on August 26, 2019; and,

WHEREAS, The recommendation is to switch to a 2-year SIP trunking contract at a cost of $21,982.35.

NOW, THEREFORE, BE IT RESOLVED BY THIS BOARD OF COMMISSIONERS THAT Grand Traverse County approve a two year SIP contract with AT&T in the amount of $21,982.35 through August of 2021.

BE IT FURTHER RESOLVED THAT, the Board of Commissioners authorizes the Board Chair or County Administrator to effectuate the necessary documents to implement the Board authorized action

APPROVED**: August 7, 2019**